

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended, the Statements contained in the Council minutes of 22/11/1993, and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 October 2006

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

*Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.
Not applicable: M ; Not available: L*

Please mention data sources and whether the data supplied are publicly available.

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: 28/09/ 2006	ESA 95 codes	Year				
		2002 (1)	2003 (1)	2004 (1)	2005 (1)	2006 planned
Net borrowing (-)/ net lending (+)						
General government	EDP B.9	-78320	-86910	-82460	-72380	-59000
- Central government	S.13	-35960	-39610	-52200	-47500	-45500
- State government	S.1311	-30570	-32690	-26780	-20450	-13800
- Local government	S.1312	-4970	-6900	-2100	-990	-100
- Social security funds	S.1313	-6820	-7710	-1380	-3440	400
	S.1314					
General government consolidated gross debt						
Level at nominal value outstanding at end of year						
<i>By category:</i>						
Currency and deposits	AF.2	4167	5003	5493	5925	
Securities other than shares, exc. financial derivatives	AF.33	849413	921015	990250	1060191	
Short-term	AF.331	30616	35761	35665	36904	
Long-term	AF.332	818798	885253	954584	1023287	
Loans	AF.4	439445	454989	455384	455515	
Short-term	AF.41	30092	39194	40869	46520	
Long-term	AF.42	409353	415795	414515	408996	
General government expenditure on:						
Gross fixed capital formation	P.51	36010	33730	31370	30170	30800
Interest (consolidated)	EDP D.41	62630	64010	62480	61780	
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	62650	64070	62490	62000	63300
Gross domestic product at current market prices						
	B.1*g	2143180	2161500	2207200	2241000	2285600

(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 deficit and the central government deficit/surplus

Member State: Germany Data are in ... (millions of units of national currency) Date: 28/09/2006	Year				
	2002 finalized	2003 finalized	2004 half-finalized	2005 half-finalized	2006 planned
Working balance in central government accounts <i>(public accounts, please specify whether this working balance is cash-based)</i>	-23802	-29133	-38129	-27376	
Financial transactions considered in the working balance					
Loans, granted (+)	-7127	-10392	-12832	-20731	
Loans, repayments (-)	5925	5087	4863	5456	
Equities, acquisition (+)	-8339	-10858	-9607	-17827	
Equities, sales (-)	640	538	548	559	
Other financial transactions (+/-)	-5353	-5159	-8636	-8919	
Detail 1	0	0	0	0	
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	320	-820	-230	890	
Other accounts receivable (+)		355		283	
Detail 1		355		283	
Detail 2					
Other accounts payable (-)	-1826		-1124		
Detail 1	-1826		-1124		
Detail 2					
Net borrowing (+) or net lending (-) of State entities not part of central government	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	254	85	-601	-4723	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)					
Detail 1	-3779	295	716	4157	
Detail 2	-199	-282	-480	-917	
Detail 3	-5200	-1200	0	0	
Detail 4	1620	1777	1196	5074	
Detail 5					
Net borrowing (-)/lending(+) [EDP B.9] of central government (\$.1311) <i>(ESA 95 accounts)</i>	-35960	-39610	-52200	-47500	

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

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

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

Member State: Germany Data are in millions of units of national currency finalized	Year				2006 planned
	2002 finalized	2003 finalized	2004 half-finalized	2005 half-finalized	
Working balance in state government accounts <i>(please specify whether this working balance is cash-based)</i>	-29410	-30453	-24364	-24109	cash based
Financial transactions considered in the working balance					
Loans (+/-)	23	454	-261	4673	
Equities (+/-)	751	568	464	188	
Other financial transactions (+/-)	-1076	-479	-1224	4119	
Detail 1	348	365	499	366	
Detail 2					
Non-financial transactions not considered in the working balance					
Detail 1					?
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	-280	-280	-110	-270	
Other accounts receivable (+)					
Detail 1		58.6		123.98	
Detail 2		58.6		123.98	time adjustments
Other accounts payable (-)					
Detail 1	-976.76		-854.69		
Detail 2	-976.76		-854.69		time adjustments
Adjustment for subsector delimitation					
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)					
Detail 1	73.76	-2469.6	-1190.31	-867.98	
Detail 2	73.76	-2469.6	-1190.31	-867.98	
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312) <i>(ESA 95 accounts)</i>	-30570	-32690	-26780	-20450	

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

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

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

	Year				
	2002 finalized	2003 finalized	2004 half-finalized	2005 half-finalized	2006 planned
Working balance in local government accounts <i>(please specify whether this working balance is cash-based)</i>	-3581	-8335	-3838	-2273	
Financial transactions considered in the working balance					
Loans (+/-)	-2199	-1854	-986	-388	
Equities (+/-)	-711	-476	-262	-359	
Other financial transactions (+/-)	-1443	-752	-564	-123	
Detail 1	-45	-126	-170	94	
Detail 2					
Adjustment for non-financial transactions not considered in the working balance					
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	30	-10	10	50	
Other accounts receivable (+)					
Detail 1					
Detail 2					
Other accounts payable (-)	-333.99	-600.58	-798.13	-781.99	
Detail 1	-333.99	-600.58	-798.13	-781.99	
Detail 2					
Adjustment for subsector delimitation					
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	1113.99	3399.58	3522.13	2402.99	
Detail 1	1113.99	3399.58	3522.13	2402.99	
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313) <i>(ESA 95 accounts)</i>	-4870	-6900	-2100	-950	

(1) Please indicate status of data: estimated, half-finalized, final.
Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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

Member State: Germany Data are in ... (millions of units of national currency) Date: 28/09/2006	Year				
	2002 finalized	2003 finalized	2004 half-finalized	2005 half-finalized	2006 planned
Working balance in social security accounts <i>(please specify whether this working balance is cash-based)</i>	-7472	-8109	2057	-3299	
Financial transactions considered in the working balance					
Loans (+/-)	83	123	-2063	45	
Equities (+/-)	-4	-12	2	-42	
Other financial transactions (+/-)	87	135	-2065	87	
Detail 1	0	0	0	0	
Detail 2					
Adjustment for non-financial transactions not considered in the working balance					
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	-90	-30	-10	10	
Other accounts receivable (+)					
Detail 1					
Detail 2					
Other accounts payable (-)	-914	-449	-1371	-1381	
Detail 1	-914	-449	-1371	-1381	
Detail 2					
Adjustment for subsector delimitation					
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	1573	-1245	7	1185	
Detail 1	1573	-1245	7	1185	
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314) <i>(ESA 95 accounts)</i>	-6820	-7710	-1380	-3440	

(1) Please indicate status of data: estimated, half-finalized, final.
Note: Member States are asked, according to established practice, to adapt tables ZA, B, C and D to their national specificity.

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)

	Year				
	2002	2003	2004	2005	
	(1)	(1)	(1)	(1)	(1)
Member State: Germany					
Data are in ... (millions of units of national currency)					
Date: 28/09/ 2006					
Net borrowing(+)/lending(-) (EDP B.9) of general government (S.13)⁽¹⁾	78320	86910	82460	72380	
Net acquisition (+) of financial assets⁽²⁾	-27729	1780	-19910	-1186	
Currency and deposits (F. 2)	-15564	107	-5163	3152	
Securities other than shares (F. 3)	-120	1347	3089	-400	
Loans (F. 4)	-568	-991	-6801	-7003	
Increase (+)	5903	5387	4877	5770	
Reduction (-)	-6471	-6378	-11678	-12773	
Shares and other equity (F. 5)	-7532	1325	-7634	3606	
Increase (+)	8222	6321	5324	9162	
Reduction (-)	-15754	-4996	-12958	-5556	
Other financial assets (F. 1, F. 6 and F. 7)	-3945	-8	-3401	-541	
Adjustments⁽³⁾	-3933	-1484	-820	419	
Net incurrence (-) of liabilities in financial derivatives (F. 3.4)	20	60	10	220	
Net incurrence (-) of other liabilities (F. 5, F. 6 and F. 7)	-3920	-570	-690	620	
Issuances above(-)/below(+) nominal value	539	380	364	361	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	180	-680	120	510	
Redemptions of debt above(+)/below(-) nominal value	2	-1	1	-4	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	-764	-673	-625	-1288	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0	
Statistical discrepancies	4827	775	8390	-1108	
Difference between capital and financial accounts (B.9.B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	4827	775	8390	-1108	
Change in general government (S.13) consolidated gross debt⁽²⁾	51485	87981	70120	70505	

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

(1) Please indicate the status of the data: estimated, half-finalized, final.
 (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 (3) Consolidated within general government.
 (4) Including capital uplift.
 (5) Due to exchange-rate movements and to swap activity.
 (6) 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 government debt level and the consolidation of debt (central government)

	Year				
	2002 (1)	2003 (1)	2004 (1)	2005 (1)	2006 (1)
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	35960	39610	52200	47600	47600
Net acquisition (+) of financial assets ⁽²⁾	-20016	3900	-17139	-7609	
Currency and deposits (F.2)	-8199	5458	-3824	2245	
Securities other than shares (F.3)	270	69	937	-106	
Loans (F.4)	-861	-1596	-7556	-7399	
Increase (+)	2657	2597	2314	3319	
Reduction (-)	-3518	-4193	-9870	-10718	
Shares and other equity (F.5)	-9309	-464	-5623	-2894	
Increase (+)	640	538	548	559	
Reduction (-)	-9949	-1002	-6171	-3453	
Other financial assets (F.1, F.6 and F.7)	-1917	433	-1073	545	
Adjustments ⁽³⁾	-2775	-6	558	2971	
Net incurrence (-) of liabilities in financial derivatives (F.34)	20	60	10	220	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-3754	-26	-6	1550	
Issuances above(-)/below(+) nominal value	539	380	364	361	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	400	-420	190	840	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0	
Statistical discrepancies	8215	3798	6076	3064	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0	
Other statistical discrepancies (+/-)	8215	3798	6076	3064	
Change in central government (S.1311) consolidated gross debt ⁽²⁾	21384	47302	41695	45926	
Central government contribution to general government debt (a=b-c)	784975	832606	874833	921017	
Central government gross debt (level) (b) ⁽³⁾	798091	845393	867088	933014	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	13116	12787	12255	11997	

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

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements and to swap activity.

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

(5) Including capital uplift

(6) 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)

	Year			
	2002 (1)	2003 (1)	2004 (1)	2005 (1)
Member State: Germany				
Data are in ... (millions of units of national currency)				
Date: 28/09/2006				
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	30570	32690	26780	20450
Net acquisition (+) of financial assets (2)	-1783	153	-4292	2583
Currency and deposits (F.2)	-931	-965	-3466	-1213
Securities other than shares (F.3)	542	286	578	134
Loans (F.4)	395	856	423	217
Increase (+)	2665	2221	1906	1846
Reduction (-)	-2270	-1365	-1483	-1629
Shares and other equity (F.5)	-712	-111	-1024	3199
Increase (+)	1087	1568	987	4063
Reduction (-)	-1799	-1679	-2011	-864
Other financial assets (F.1, F.6 and F.7)	-1087	87	-803	246
Adjustments (3)				
Net incurrence (-) of liabilities in financial derivatives (F.34)	-184	-356	-106	-410
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	116	-26	-46	-110
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid(4)(+)	-300	-330	-60	-300
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) of foreign-currency debt (5)	0	0	0	0
Changes in sector classification (K.12.1)(6) (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10)(6)(-)	0	0	0	0
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)	-1601	-1290	2070	-369
Other statistical discrepancies (+/-)	-1601	-1290	2070	-369
Change in state government (S.1312) consolidated gross debt (2)	26992	31197	24452	22254
State government contribution to general government debt (a=b-c)	401071	432267	456761	479023
State government gross debt (level) (b) (3)	404067	435265	459716	481970
State government holdings of other subsectors debt (level) (c)(3)	2996	2997	2655	2947

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

(1) Please indicate the status of the data: estimated, half-finalized, final.
 (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 (3) Consolidated within state government.
 (4) Including capital uplift
 (5) Due to exchange-rate movements and to swap activity.
 (6) 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)

	Year			
	2002 (1)	2003 (1)	2004 (1)	2005 (1)
Member State: Germany				
Data are in ... (millions of units of national currency)				
Date: 28/09/2006				
Net borrowing (+) / lending (-) (EDP B.9) of general government (S.13)*	4970	6900	2100	990
Net acquisition (+) of financial assets (3)				
Currency and deposits (F.2)	1093	-392	3902	4567
Securities other than shares (F.3)	171	-2920	888	2272
Loans (F.4)	1208	813	1088	187
Increase (+)	-731	-564	-232	-309
Reduction (-)	557	488	578	494
Shares and other equity (F.5)	-1288	-1032	-810	-803
Increase (+)	472	2358	2312	2367
Reduction (-)	4478	4080	3731	3606
Other financial assets (F.1, F.6 and F.7)	-4006	-1722	-1419	-1239
Increase (+)	-27	-79	-154	50
Reduction (-)				
Adjustments (4)				
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1006	-1132	-1284	-2108
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-302	-519	-639	-820
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid(4)(+)	50	60	-20	0
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) (5) of foreign-currency debt (6)				
Changes in sector classification (K.12.1) (6) (+/-)	-754	-673	-625	-1288
Other volume changes in financial liabilities (K.7, K.8, K.10) (6) (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)	-3341	1770	-21	106
Other statistical discrepancies (+/-)	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	-3341	1770	-21	106
Change in local government (S.1313) consolidated gross debt (2)	1716	7146	4697	3555
Local government contribution to general government debt (a=b-c)	104278	111424	116121	119676
Local government gross debt (level) (b) (3)	104278	111424	116121	119676
Local government holdings of other subsectors debt (level) (c) (3)	0	0	0	0

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

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

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

(3) Consolidated within local government.

(4) Including capital uplift

(5) Due to exchange-rate movements and to swap activity.

(6) 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)

	Year			
	2002 (1)	2003 (1)	2004 (1)	2005 (1)
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	6820	7710	1380	3440
Net acquisition (+) of financial assets (3)	-7896	-1926	-2691	-1048
Currency and deposits (F.2)	-6805	-1466	1239	-152
Securities other than shares (F.3)	-2036	260	669	-618
Loans (F.4)	-158	187	71	169
Increase (+)	63	304	168	169
Reduction (-)	-221	-117	-97	0
Shares and other equity (F.5)	2017	-458	-3289	934
Increase (+)	2017	135	56	934
Reduction (-)	0	-593	-3357	0
Other financial assets (F.1, F.6 and F.7)	-914	-449	-1371	-1381
Adjustments (4)	30	10	10	-30
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)				
Issuances above (-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid(+)	30	10	10	-30
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) of foreign-currency debt (5)				
Changes in sector classification (K.12.1)(6) (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10)(7) (-)	0	0	0	0
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)	1556	-3501	265	-3910
Other statistical discrepancies (+/-)	0	0	0	0
	1556	-3501	265	-3910
Change in social security (S.1314) consolidated gross debt (2)	710	2293	-1036	-1548
Social security contribution to general government debt (a=b-c)	2702	4710	3411	1915
Social security gross debt (level) (b)(3)	2982	5275	4239	2691
Social security holdings of other subsectors debt (level) (c)(6)	280	565	828	776

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements and to swap activity.

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

(5) Including capital uplift

(6) 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: 28/09/ 2006	Year				
		2002 (1)	2003 (1)	2004 (1)	2005 (1)	2006 forecast
2	Trade credits and advances (AF.71 L)					
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>					
	<i>Institutional characteristics:</i>	<p>Die Schulden der öffentlichen Unternehmen mit eigenem Zugang zum Kapitalmarkt sind nicht im gemeldeten Schuldenstand enthalten. Sofern öffentliche Unternehmen Teile der Haushalte sind und insofern auch keinen Zugang zum Kreditmarkt haben, ist der auf sie entfallende Teil der Staatsschulden nicht gesondert erfassbar</p>				
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:	<p>zu vernachlässigen</p> <p>Bundesschatzbriefe Typ B (keine jährliche Zinszahlung,</p>				
10	Gross National Income at current market prices (B.5*g)(2)					

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

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