

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 April 2007

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

Member State: Germany Data are in mn Euro(millions of units of national currency) Date: 04 / 01 / 2007	ESA 95 codes	Year				
		2003 finalized	2004 half-finalized	2005 half-finalized	2006 half-finalized	2007 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-86910	-82460	-72380	-39240	-29170
- Central government	S.1311	-39610	-52200	-47500	-34610	-29140
- State government	S.1312	-32690	-26780	-20450	-9740	-4650
- Local government	S.1313	-6900	-2100	-990	1200	3720
- Social security funds	S.1314	-7710	-1380	-3440	3910	900
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1381007	1451108	1521580	1566884	1587000
<i>By category:</i>						
Currency and deposits	AF.2	5003	5493	5925	6422	
Securities other than shares, exc. financial derivatives	AF.33	921015	990250	1060191	1113420	
Short-term	AF.331	35761	35665	36904	37925	
Long-term	AF.332	885253	954584	1023287	1075496	
Loans	AF.4	454989	455366	455464	447041	
Short-term	AF.41	39194	40869	46520	51596	
Long-term	AF.42	415795	414497	408944	395445	
General government expenditure on:						
Gross fixed capital formation	P.51	33730	31370	30170	32420	34000
Interest (consolidated)	EDP D.41	64010	62480	61780	64590	67280
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	64070	62490	62000	64890	
Gross domestic product at current market prices	B.1*g	2161500	2207200	2241000	2307200	2379900

(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	Year					
	2003	2004	2005	2006	2007	
Data are in mn Euro(millions of units of national currency)	finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 04 / 01 / 2007						
Working balance in central government accounts	-29133	-38129	-27376	-29116	-22240	
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-10392	-12832	-20731	-6004	-4873	
Loans, granted (+)	5087	4863	5456	6160		
Loans, repayments (-)	-10858	-9607	-17827	-11823		
Equities, acquisition (+)	538	548	559	559		
Equities, sales (-)	-5159	-8636	-8919	-899		
Other financial transactions (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-820	-230	890	240	-100	
Other accounts receivable (+)	355		283	1437	1223	
Detail 1	355		283	1437	1223	time adjustments
Detail 2						
Other accounts payable (-)		-1124				
Detail 1		-1124				time adjustments
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	85	-601	-4723	-4463	-4150	Pension Fund for Public Officials of the Postal Services
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	295	716	4157	3296	1000	
Detail 1	-282	-480	-917	-143		Debt release
Detail 2	-1200	0	0	-260	-79	Dividends of the central bank
Detail 3	1777	1196	5074	3699	1079	Other adjustments (+/-)
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-39610	-52200	-47500	-34610	-29140	
<i>(ESA 95 accounts)</i>						

(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	Year					
	2003	2004	2005	2006	2007	
Data are in mn Euro(millions of units of national currency)	finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 04 / 01 / 2007						
Working balance in state government accounts	-30453	-24364	-24109			
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	454	-261	4673			
Loans (+/-)	568	464	188			
Equities (+/-)	-479	-1224	4119			
Other financial transactions (+/-)	365	499	366			
Detail 1						
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	-110	-270			
Other accounts receivable (+)	59		124			
Detail 1	59		124			time adjustments
Detail 2						
Other accounts payable (-)		-855				
Detail 1		-855				time adjustments
Detail 2						
Adjustment for subsector delimitation						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2470	-1190	-868			
Detail 1	-387	-458	-428			Guarantees called
Detail 2	-2083	-732	-440			Other adjustments (+/-)
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	-32690	-26780	-20450	-9740		

(ESA 95 accounts)

(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

Member State: Germany	Year					
	2003	2004	2005	2006	2007	
Data are in mn Euro(millions of units of national currency)	finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 04 / 01 / 2007						
Working balance in local government accounts	-8335	-3838	-2273			
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-1354	-996	-388			
Loans (+/-)	-476	-262	-359			
Equities (+/-)	-752	-564	-123			
Other financial transactions (+/-)	-126	-170	94			
Detail 1						
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)(-)	-10	10	50			
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)	-601	-798	-782			
Detail 1	-601	-798	-782			time adjustments
Detail 2						
Adjustment for subsector delimitation						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	3400	3522	2403			
Detail 1	-14	-12	0			Guarantees called
Detail 2	3414	3534	2403			Other adjustments (+/-)
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-6900	-2100	-990	1200		

(ESA 95 accounts)

(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	Year					2007 planned
	2003 finalized	2004 half-finalized	2005 half-finalized	2006 half-finalized		
Data are in mn Euro(millions of units of national currency)						
Date: 04 / 01 / 2007						
Working balance in social security accounts	-6109	2057	-3299			
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	123	-2063	45			
Loans (+/-)	-12	2	-42			
Equities (+/-)	135	-2065	87			
Other financial transactions (+/-)	0	0	0			
Detail 1						
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			
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)	-449	-1371	-1381			
Detail 1	-449	-1371	-1381			time adjustments
Detail 2						
Adjustment for subsector delimitation						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1245	7	1185			
Detail 1	-1245	7	1185			
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-7710	-1380	-3440	3910		
<i>(ESA 95 accounts)</i>						

(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 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	Year			
	2003	2004	2005	2006
Data are in mn Euro(millions of units of national currency)	(1)	(1)	(1)	(1)
Date: 04 / 01 / 2007				
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	86910	82460	72380	39240
Net acquisition (+) of financial assets ⁽³⁾	746	-22513	-1665	6138
Currency and deposits (F.2)	89	-5181	3134	33156
Securities other than shares (F.3)	1287	881	-482	-1799
Loans (F.4)	-1583	-7188	-7379	-5769
Increase (+)	5001	4419	5342	3500
Reduction (-)	-6583	-11607	-12721	-9269
Shares and other equity (F.5)	957	-7627	3612	-375
Increase (+)	6321	5324	9162	7423
Reduction (-)	-5364	-12951	-5550	-7798
Other financial assets (F.1, F.6 and F.7)	-4	-3397	-550	-19075
Adjustments ⁽³⁾	-1484	-820	1220	-79
Net incurrence (-) of liabilities in financial derivatives (F.34)	60	10	220	302
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-570	-690	659	-601
Issuances above(-)/below(+) nominal value	380	364	361	586
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-680	120	510	180
Redemptions of debt above(+)/below(-) nominal value	-1	1	-4	3
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	-673	-625	-526	-548
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	1809	10974	-1463	5
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	1809	10974	-1463	5
Change in general government (S.13) consolidated gross debt ⁽²⁾	87981	70102	70471	45304

***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.

(3) Consolidated within general government.

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

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

(4) Including capital uplift

(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)

Member State: Germany	Year			
	2003 (1)	2004 (1)	2005 (1)	2006 (1)
Data are in mn Euro(millions of units of national currency)				
Date: 04 / 01 / 2007				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	39610	52200	47500	34610
Net acquisition (+) of financial assets ⁽³⁾	3840	-17972	-7115	-1367
Currency and deposits (F.2)	5456	-3826	2243	5737
Securities other than shares (F.3)	9	104	393	98
Loans (F.4)	-1596	-7556	-7399	-5258
Increase (+)	2597	2314	3319	2102
Reduction (-)	-4193	-9870	-10718	-7360
Shares and other equity (F.5)	-464	-5623	-2894	-4024
Increase (+)	538	548	559	578
Reduction (-)	-1002	-6171	-3453	-4602
Other financial assets (F.1, F.6 and F.7)	435	-1071	542	2079
Adjustments ⁽³⁾	-6	559	3010	467
Net incurrence (-) of liabilities in financial derivatives (F.34)	60	10	220	302
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-26	-6	1589	-601
Issuances above(-)/below(+) nominal value	380	364	361	586
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-420	190	840	180
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾				
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	3858	6909	2531	1342
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	3858	6909	2531	1342
Change in central government (S.1311) consolidated gross debt ⁽²⁾	47302	41695	45926	35052
Central government contribution to general government debt (a=b-c)	832606	874833	921017	956583
Central government gross debt (level) (b) ⁽³⁾	845393	887088	933014	968065
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	12787	12255	11997	11482

***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)

Member State: Germany	Year			
	2003 (1)	2004 (1)	2005 (1)	2006 (1)
Data are in mn Euro(millions of units of national currency)				
Date: 04 / 01 / 2007				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	32690	26780	20450	9740
Net acquisition (+) of financial assets (3)	-440	-5139	2997	1490
Currency and deposits (F.2)	-970	-3471	-1218	1161
Securities other than shares (F.3)	288	127	712	-514
Loans (F.4)	265	36	-159	-457
Increase (+)	1835	1448	1418	1072
Reduction (-)	-1570	-1412	-1577	-1529
Shares and other equity (F.5)	-111	-1029	3419	1291
Increase (+)	1568	987	4283	2507
Reduction (-)	-1679	-2016	-864	-1216
Other financial assets (F.1, F.6 and F.7)	88	-802	243	8
Adjustments (8)	-356	-106	-410	0
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-26	-46	-110	
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid(4)(+)	-330	-60	-300	
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-)(5) of foreign-currency debt (6)				
Changes in sector classification (K.12.1)(6) (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10)(6)(-)				
Statistical discrepancies	-697	2899	-816	-1582
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-697	2899	-816	-1582
Change in state government (S.1312) consolidated gross debt (2)	31197	24434	22220	9648
State government contribution to general government debt (a=b-c)	432267	456743	478972	488391
State government gross debt (level) (b) (8)	435265	459698	481919	491567
State government holdings of other subsectors debt (level) (c)(8)	2997	2955	2947	3176

***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.

(3) Consolidated within state government.

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

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

(4) Including capital uplift

(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)

Member State: Germany	Year			
	2003 (1)	2004 (1)	2005 (1)	2006 (1)
Data are in mn Euro(millions of units of national currency)				
Date: 04 / 01 / 2007				
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	6900	2100	990	-1200
Net acquisition (+) of financial assets (3)	-403	2967	3739	3923
Currency and deposits (F.2)	-2931	877	2261	2603
Securities other than shares (F.3)	812	163	-972	-250
Loans (F.4)	-564	-232	-309	-351
Increase (+)	468	578	494	450
Reduction (-)	-1032	-810	-803	-801
Shares and other equity (F.5)	2358	2312	2713	1913
Increase (+)	4080	3731	3946	3893
Reduction (-)	-1722	-1419	-1233	-1980
Other financial assets (F.1, F.6 and F.7)	-78	-153	46	8
Adjustments (4)	-1132	-1284	-1346	-548
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-519	-639	-820	
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid(4)(+)	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) (+/-)	-673	-625	-526	-548
Other volume changes in financial liabilities (K.7, K.8, K.10)(6)(-)				
Statistical discrepancies	1781	913	173	-787
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	1781	913	173	-787
Change in local government (S.1313) consolidated gross debt (2)	7146	4697	3555	1388
Local government contribution to general government debt (a=b-c)	111424	116121	119676.232	121064
Local government gross debt (level) (b) =	111424	116121	119676.232	121064
Local government holdings of other subsectors debt (level) (c) =	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.

(3) Consolidated within local government.

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

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

(4) Including capital uplift

(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)

Member State: Germany	Year			
	2003 (1)	2004 (1)	2005 (1)	2006 (1)
Data are in mn Euro(millions of units of national currency)				
Date: 04 / 01 / 2007				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	7710	1380	3440	-3910
Net acquisition (+) of financial assets ⁽³⁾	-2294	-2679	-1608	1934
Currency and deposits (F.2)	-1466	1239	-152	23654
Securities other than shares (F.3)	260	669	-618	-914
Loans (F.4)	187	70.8	169	-80.6
Increase (+)	304	167.8	169	16.3
Reduction (-)	-117	-97	0	-96.9
Shares and other equity (F.5)	-826	-3287	374	444.8
Increase (+)	135	58	374	445.5
Reduction (-)	-961	-3345	0	-0.7
Other financial assets (F.1, F.6 and F.7)	-449	-1371	-1381	-21170
Adjustments ⁽³⁾	10	10	-30	0
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 ⁽⁴⁾ (+)	10	10	-30	
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾				
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)				
Statistical discrepancies	-3133	253	-3350	1032
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-3133	253	-3350	1032
Change in social security (S.1314) consolidated gross debt ⁽²⁾	2293	-1036	-1548	-944
Social security contribution to general government debt (a=b-c)	4710	3411	1915	846
Social security gross debt (level) (b) ⁽³⁾	5275	4239	2691	1747
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	565	828	776	901

***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.

(3) Consolidated within social security.

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

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

(4) 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: Data are in ...(millions of units of national currency) Date:/...../ 2007	Year				
		2003 (1)	2004 (1)	2005 (1)	2006 (1)	2007 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>					
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)					

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

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