



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Germany

Date: 30/09/2021

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 surplus/ deficit and debt levels and provision of associated data

Member State: Germany Data are in ...(millions of units of national currency) Date: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	43.652	64.438	51.099	-145.246	-259.754
- Central government	S.1311	7.929	21.105	21.996	-86.439	-192.834
- State government	S.1312	13.926	11.725	13.830	-30.065	-18.521
- Local government	S.1313	10.660	15.615	6.148	6.283	-7.977
- Social security funds	S.1314	11.137	15.993	9.125	-35.025	-40.423
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2.112.469	2.063.538	2.046.671	2.314.330	2.561.165
<i>By category:</i>						
Currency and deposits	AF.2	14.651	14.833	14.595	14.768	
Debt securities	AF.3	1.533.252	1.508.733	1.507.719	1.756.795	
Short-term	AF.31	48.789	52.572	49.180	163.401	
Long-term	AF.32	1.484.462	1.456.160	1.458.540	1.593.394	
Loans	AF.4	564.567	539.972	524.357	542.767	
Short-term	AF.41	87.799	77.296	69.289	94.288	
Long-term	AF.42	476.769	462.676	455.068	448.479	
General government expenditure on:						
Gross fixed capital formation	P.51g	72.832	79.545	83.112	89.199	95.663
Interest (consolidated)	D.41 (uses)	33.821	31.123	27.335	20.951	18.859
Gross domestic product at current market prices	B.1*g	3.267.160	3.367.860	3.473.350	3.367.560	3.544.802

(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 surplus/ deficit

Member State: Germany	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in central government accounts	30.828	15.215	15.384	-129.331	-239.871
<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	2.545	1.677	-495	38.922	6.530
Loans, granted (+)	1.229	1.488	25.319	52.198	40.330
Loans, repayments (-)	-2.138	-2.620	-1.262	-1.941	-15.094
Equities, acquisition (+)	3.440	2.817	2.706	1.357	4.952
Equities, sales (-)	-44	0	-1.793	-8.708	-273
Other financial transactions (+/-)	57	-7	-25.465	-3.985	-23.385
of which: transactions in debt liabilities (+/-)	0	28	-24.976	-5.556	-24.956
of which: net settlements under swap contracts (+/-)	57	-35	-489	1.571	1.571
Core budget	-303	-376	-939	923	
Extrabudgetary units	361	341	450	648	
Non-financial transactions not included in the working balance	1.094	1.171	1.224	1.413	2.351
PUK, EFSF	-55	-1	41	71	
Rerouting	827	1.064	1.066	1.240	
Dividends Telekom	203	0	0	0	
Commemorative coins	119	108	117	102	
Difference between interest paid (+) and accrued (D.41)(-)	1.870	2.118	-149	-4.797	666
Other accounts receivable (+)	-994	-52	418	787	-1.187
Taxes	645	142	1.071	1.283	
Military equipment	-1.639	-944	-253	-196	
Settlement Toll Collect	0	750	-400	-300	
Other accounts payable (-)	-22.578	-238	1.709	5.425	1.894
Construction, child benefit	180	375	764	876	
Military equipment, Emission permits, EU-Funds	-872	-3.037	-1.316	1.874	
Mobile phone frequencies	2.013	2.204	1.892	2.130	
Fund for nuclear waste management	-23.899	220	369	546	
Working balance (+/-) of entities not part of central government	-91	-4	2	1	0
Net lending (+) / net borrowing (-) of other central government bodies	-73	-84	-103	29	13
Public broadcasting agencies (Deutsche Welle)	31	21	22	29	
Reclassification	-104	-105	-124	0	
Other adjustments (+/-) (please detail)	-4.672	1.303	4.005	1.112	36.770
Impact of court decisions	105	337	717	57	
Debt release	-350	-212	-322	-235	
Guarantees	212	277	-159	71	
Toll, PPP + EPC capital expenditure + debt repayment	-405	-361	-232	-659	
Difference interest received and receivable	-259	-275	219	-645	
Inflation-linked securities (difference to public finance statistics)	0	1.187	0	2.218	
Reclassification financial transactions	0	0	-1	-1	
Extrabudgetary units national accounts adjustments	1.109	1.815	3.726	5.257	5.135
Settlement of accounts	-21	-22	-22	-22	
Clearing within subsector	-168	225	-210	-198	
Clearing between subsectors	392	625	716	686	
Difference tax revenue statistics and public finance statistics	-21	-5	7	-209	
Adjustments for foreign transactions, difference data sources for R+D units	-130	7	9	33	
Correction for EU own resources	-2.961	-2.040	163	-1.476	3.500
Withdrawal of equity from the central bank	0	0	0	-2.254	
Superdividends	-600	-30	-177	-386	
Capital injection Deutsche Bahn + Deutsche Flugsicherung	-1.215	-113	-113	0	
Income contingent loans (student loans)	-368	-161	-38	155	
SMP transfers to Greece	0	0	-115	-160	
Equity withdrawal from KfW	0	0	0	-1.000	
Others	8	48	-164	-120	28.135
Net lending (+) / net borrowing (-) (B.9) of central government (S.1311)	7.929	21.105	21.996	-86.439	-192.834
<i>(ESA 2010 accounts)</i>					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member State: Germany	Year				
Data are in ..(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in state government accounts	11.401	19.940	17.101	-33.525	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	4.741	8.007	3.468	5.209	
Loans (+/-)	2.145	5.154	-844	2.296	
Equities (+/-)	1.512	1.687	3.296	1.312	
Other financial transactions (+/-)	1.084	1.166	1.016	1.602	
of which: transactions in debt liabilities (+/-)	249	637	233	324	
of which: net settlements under swap contracts (+/-)	834	529	785	1.279	
Core budget	828	587	925	1.391	
Extrabudgetary units	6	-57	-140	-112	
Non-financial transactions not included in the working balance	-17	-5.295	-1.016	-1.496	
Capital transfers received in connection with guarantee arrangements	254	92	0	0	
Bail out funds, debt assumption/cancellation, investment grants	-345	-698	-725	-766	
Hessenkasse, Saarlandpakt	0	-4.765	-354	-803	
Rerouting cases of promotional banks of state governments	74	76	64	73	
Difference between interest paid (+) and accrued (D.41)(-)	343	770	890	747	
Other accounts receivable (+)	436	303	588	863	
Taxes	590	303	588	863	
Mobile phone frequencies	-154	0	0	0	
Other accounts payable (-)	213	-111	234	217	
Construction, child benefits	164	367	726	763	
EU-Funds	49	-478	-492	-546	
Working balance (+/-) of entities not part of state government	-130	-1.003	-945	11	
Net lending (+)/ net borrowing (-) of other state government bodies	-516	-440	-537	-585	
Public broadcasting agencies, KEF	-219	-450	-265	-253	
Sealink, Portigon; Landesförderinstitut MV	-103	93	-195	-334	
Reclassification	-194	-83	-77	2	
Other adjustments (+/-) (please detail)	-2.545	-10.447	-5.953	-1.507	
Guarantees	-1.907	-5.897	779	79	
Reclassification of financial transactions: superdividends, capital injections, EU	-133	-297	-91	-107	
Impact of court decisions	138	371	-786	1.554	
PPP + EPC debt repayment + capital expenditure, debt repayment bailout fun	75	58	95	78	
Adjustments for foreign transactions	-8	-13	-5	-5	
Settlement of accounts	-69	-23	-51	4	
Clearing within subsector	27	-366	-2.040	-1.840	
Clearing between subsectors	-1.740	-517	-292	-922	
Difference data sources (national accounts annual results versus quarterly res	1.599	-1.162	-561	0	
Extrabudgetary units national accounts adjustments	-605	-1.435	-222	-208	
Schwerbehindertenfonds	-126	-135	-139	-43	
Difference interest received and receiveable	-129	113	-78	-26	
Difference tax revenue statistics and public finance statistics	315	-342	-270	1.482	
Discounts/premiums	-138	41	-153	-529	
Consolidation of holdings	-22	-137	-137	-137	
Reclassification of non-financial into financial transaction (NRW)	885	0	0	0	
Reclassification of non-financial into financial transaction (BAföG)	-621	-590	-565	-688	
Capital injection Nord/LB	0	0	-1.700	0	
Income contingent loans (student loans)	191	198	194	212	
Others	-277	-315	70	-412	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	13.926	11.725	13.830	-30.065	
<i>(ESA 2010 accounts)</i>					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member State: Germany	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in local government accounts	9.367	8.864	4.086	1.982	
<i>Basis of the working balance</i>	cash	cash	cash	mixed	
Financial transactions included in the working balance	1.700	2.304	2.115	3.841	
Loans (+/-)	259	500	326	827	
Equities (+/-)	1.240	1.688	1.687	2.995	
Other financial transactions (+/-)	201	116	103	20	
of which: transactions in debt liabilities (+/-)	48	-18	19	-28	
of which: net settlements under swap contracts (+/-)	153	134	83	49	
Non-financial transactions not included in the working balance	-3.708	368	-4.200	-4.071	
<i>Quasi corporations</i>	-3.368	-4.296	-4.336	-5.016	
<i>Bail out funds, Verkehrsverbund</i>	-274	7	-113	239	
<i>Debt cancellation and debt assumption</i>	-67	-102	-55	-34	
<i>Hessenkasse, Saarlandpakt</i>	0	4.759	304	740	
Difference between interest paid (+) and accrued (D.41)(-)	148	46	80	45	
Other accounts receivable (+)	162	99	185	54	
<i>Taxes</i>	162	99	185	54	
Other accounts payable (-)	319	730	1.813	2.234	
<i>Construction and child benefit</i>	319	730	1.813	2.234	
Working balance (+/-) of entities not part of local government	M	M	M	7	
Net lending (+)/ net borrowing (-) of other local government bodies	2.000	1.847	668	-15	
<i>Reclassification</i>	M	M	M	-15	
<i>Extra-budgetary units not included in the working balance</i>	2.000	1.847	668	0	
Other adjustments (+/-) (please detail)	674	1.357	1.402	2.206	
<i>PPP + EPC debt repayment + capital expenditure</i>	23	27	117	99	
<i>Reclassification of financial transactions: superdividends, capital injections</i>	-307	-348	-216	-385	
<i>Impact of court decisions</i>	25	94	241	86	
<i>Difference tax revenue statistics and public finance statistics</i>	-14	-27	-47	5	
<i>Clearing within subsector</i>	-1.192	-1.023	-987	-400	
<i>Clearing between subsectors</i>	2.994	3.441	3.452	4.876	
<i>Difference interest received and receiveable</i>	-35	-16	-16	-10	
<i>Consolidation of holdings</i>	-423	-477	-477	-477	
<i>Extrabudgetary units national accounts adjustments</i>	0	0	0	-780	
<i>Others</i>	-397	-314	-666	-808	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	10.660	15.615	6.148	6.283	

(ESA 2010 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 surplus/ deficit

Member State: Germany	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in social security accounts	8.451	11.157	7.965	-27.933	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	2.315	3.818	1.525	-5.323	
Loans (+/-)	-28	-27	-27	-22	
Equities (+/-)	2.343	3.845	1.552	1.611	
Other financial transactions (+/-)	0	0	0	-6.913	
of which: transactions in debt liabilities (+/-)	0	0	0	-6.913	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
<i>Debt cancellation</i>	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	696	278	314	492	
<i>Social contributions</i>	696	278	314	492	
Other accounts payable (-)	0	0	0	-1.736	
<i>Accrual adjustment short-time work</i>	0	0	0	-1.736	
Working balance (+/-) of entities not part of social security funds	-4	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	1	0	0	0	
Other adjustments (+/-) (please detail)	-322	741	-679	-524	
<i>Difference interest received and receivable</i>	-1	1	0	2	
<i>Difference data sources (national accounts annual results versus quarterly results)</i>	-1.055	-103	-1.029	-1.299	
<i>Clearing settlement of accounts</i>	-6	-4	-22	-15	
<i>Clearing within subsector</i>	176	45	-576	335	
<i>Clearing between subsectors</i>	583	803	948	442	
<i>Others</i>	-18	-2	0	10	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	11.137	15.993	9.125	-35.025	
<i>(ESA 2010 accounts)</i>					

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit 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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-43.652	-64.438	-51.099	145.246
Net acquisition (+) of financial assets ⁽²⁾	21.479	10.112	29.469	133.715
Currency and deposits (F.2)	27.193	7.827	8.113	83.018
Debt securities (F.3)	-9.128	-2.971	6.258	-3.701
Loans (F.4)	-3.304	-5.822	-666	34.700
Increase (+)	11.790	8.480	12.209	47.051
Reduction (-)	-15.093	-14.303	-12.876	-12.352
Short term loans (F.41), net	458	825	-33	1.343
Long-term loans (F.42)	-3.761	-6.647	-633	33.357
Increase (+)	11.332	7.656	12.209	45.708
Reduction (-)	-15.093	-14.303	-12.842	-12.352
Equity and investment fund shares/units (F.5)	6.389	9.865	11.298	11.983
Portfolio investments, net ⁽²⁾	5.622	7.355	8.053	11.385
Equity and investment fund shares/units other than portfolio investments	767	2.510	3.244	598
Increase (+)	4.068	5.214	5.712	6.422
Reduction (-)	-3.301	-2.704	-2.468	-5.823
Financial derivatives (F.71)	949	440	586	3.291
Other accounts receivable (F.8)	-644	749	3.855	4.400
Other financial assets (F.1, F.6)	24	24	24	24
Adjustments ⁽³⁾	-30.580	6.241	5.751	-4.014
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-24.769	320	2.432	6.680
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-7.702	-5.020	-9.240	-15.585
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	6.926	7.104	7.593	8.643
Redemptions/repurchase of debt above(+)/below(-) nominal value	3.709	1.674	2.461	1.836
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-8.745	2.164	2.505	-5.588
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2.572	-846	-987	-7.288
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	2.572	-846	-987	-7.288
Change in general government (S.13) consolidated gross debt ^(1, 2)	-50.180	-48.931	-16.867	267.658

*Please note that the sign convention for net lending/ net borrowing 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.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Germany Data are in ... (millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-7.929	-21.105	-21.996	86.439
Net acquisition (+) of financial assets ⁽²⁾	20.090	-13.619	-3.014	132.241
Currency and deposits (F.2)	21.680	-8.608	-16.276	88.182
Debt securities (F.3)	-5.443	-6.107	1.218	-2.711
Loans (F.4)	2.456	-3.711	613	34.897
Increase (+)	9.669	4.382	8.373	42.876
Reduction (-)	-7.213	-8.093	-7.760	-7.979
Short term loans (F.41), net	2.443	772	14	4.529
Long-term loans (F.42)	13	-4.483	600	30.368
Increase (+)	7.225	3.610	8.359	38.347
Reduction (-)	-7.213	-8.093	-7.760	-7.979
Equity and investment fund shares/units (F.5)	3.205	5.860	9.061	7.981
Portfolio investments, net ⁽²⁾	2.724	4.048	8.141	8.578
Equity and investment fund shares/units other than portfolio investments	481	1.812	921	-597
Increase (+)	1.472	2.342	1.779	3.300
Reduction (-)	-991	-530	-859	-3.897
Financial derivatives (F.71)	55	-37	-491	1.569
Other accounts receivable (F.8)	-1.871	-1.024	2.852	2.315
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	-26.605	4.523	3.351	-4.440
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-22.432	-40	1.840	6.024
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-7.638	-5.083	-9.056	-14.898
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	6.220	6.347	6.495	7.169
Redemptions/repurchase of debt above(+)/below(-) nominal value	3.701	1.666	2.440	1.818
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-6.456	1.632	1.631	-4.553
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1.191	2.960	-1.526	-908
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-1.191	2.960	-1.526	-908
Change in central government (S.1311) consolidated gross debt ^(1,2)	-15.634	-27.241	-23.185	213.332
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1.339.680	1.313.082	1.289.571	1.498.462
Central government gross debt (level) (b) ^(2,5)	1.350.298	1.323.058	1.299.872	1.513.204
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	10.618	9.975	10.301	14.741

*Please note that the sign convention for net lending/ net borrowing 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.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit 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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-13.926	-11.725	-13.830	30.065
Net acquisition (+) of financial assets ⁽²⁾	-13.559	-501	22.306	19.946
Currency and deposits (F.2)	-4.963	2.601	21.526	15.135
Debt securities (F.3)	-4.968	-855	1.893	-308
Loans (F.4)	-4.447	-3.191	-1.961	1.737
Increase (+)	2.330	2.604	1.603	4.506
Reduction (-)	-6.777	-5.795	-3.564	-2.769
Short term loans (F.41), net	148	-89	130	526
Long-term loans (F.42)	-4.595	-3.102	-2.091	1.210
Increase (+)	2.182	2.604	1.473	3.979
Reduction (-)	-6.777	-5.706	-3.564	-2.769
Equity and investment fund shares/units (F.5)	9	518	-56	483
Portfolio investments, net ⁽²⁾	344	848	-996	18
Equity and investment fund shares/units other than portfolio investments	-335	-330	940	465
Increase (+)	1.710	1.613	2.354	2.054
Reduction (-)	-2.044	-1.944	-1.415	-1.589
Financial derivatives (F.71)	717	335	990	1.670
Other accounts receivable (F.8)	84	84	-93	1.222
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	-1.207	1.756	1.540	138
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	587	451	-168	432
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-63	63	-184	-687
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	558	710	1.019	1.429
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-2.289	533	874	-1.036
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	1.327	-3.681	-964	595
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	1.327	-3.681	-964	595
Change in state government (S.1312) consolidated gross debt ^(1, 2)	-27.364	-14.151	9.052	50.745
State government contribution to general government debt (a=b-c) ⁽⁵⁾	612.881	598.885	608.002	659.161
State government gross debt (level) (b) ^(2, 5)	614.926	600.776	609.828	660.572
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2.046	1.891	1.826	1.411

*Please note that the sign convention for net lending/ net borrowing 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.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit 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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-10.660	-15.615	-6.148	-6.283
Net acquisition (+) of financial assets ⁽²⁾	7.068	6.600	2.952	8.067
Currency and deposits (F.2)	4.628	4.243	-173	4.281
Debt securities (F.3)	287	606	579	1.058
Loans (F.4)	704	-8	503	744
Increase (+)	2.260	1.592	2.447	3.352
Reduction (-)	-1.556	-1.600	-1.944	-2.609
Short term loans (F.41), net	-3	7	-10	-1
Long-term loans (F.42)	707	-14	513	745
Increase (+)	2.260	1.585	2.447	3.352
Reduction (-)	-1.553	-1.600	-1.935	-2.607
Equity and investment fund shares/units (F.5)	1.101	1.509	1.763	1.871
Portfolio investments, net ⁽²⁾	481	486	380	1.145
Equity and investment fund shares/units other than portfolio investments	620	1.023	1.383	726
Increase (+)	886	1.254	1.576	1.063
Reduction (-)	-266	-231	-193	-337
Financial derivatives (F.71)	177	143	88	52
Other accounts receivable (F.8)	162	99	185	54
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	491	870	2.134	2.365
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	343	824	2.055	2.320
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	148	46	80	45
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-328	527	-1.149	-3.619
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	-328	527	-1.149	-3.619
Change in local government (S.1313) consolidated gross debt ^(1,2)	-3.429	-7.618	-2.211	530
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	163.036	155.387	153.141	153.873
Local government gross debt (level) (b) **	163.501	155.884	153.673	154.203
Local government holdings of other subsectors debt (level) (c)-	466	497	532	330

*Please note that the sign convention for net lending/ net borrowing 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.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit 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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-11.137	-15.993	-9.125	35.025
Net acquisition (+) of financial assets ⁽²⁾	10.948	17.608	8.385	-23.264
Currency and deposits (F.2)	5.848	9.591	3.036	-24.580
Debt securities (F.3)	1.868	4.163	3.385	-575
Loans (F.4)	446	122	-74	-148
Increase (+)	568	232	95	79
Reduction (-)	-123	-110	-169	-226
Short term loans (F.41), net	497	148	-56	-101
Long-term loans (F.42)	-52	-26	-18	-47
Increase (+)	71	84	95	79
Reduction (-)	-123	-110	-113	-126
Equity and investment fund shares/units (F.5)	2.073	1.978	530	1.648
Portfolio investments, net ⁽²⁾	2.073	1.973	529	1.644
Equity and investment fund shares/units other than portfolio investments	0	6	1	5
Increase (+)	0	6	3	5
Reduction (-)	0	0	-2	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	714	1.754	1.509	391
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.001	-1.079	-1.892	-1.677
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3.001	-1.079	-1.892	-1.677
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2.765	-652	2.652	-3.356
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	2.765	-652	2.652	-3.356
Change in social security (S.1314) consolidated gross debt ^(1,2)	-425	-117	20	6.728
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3.127	-3.816	-4.042	2.833
Social security gross debt (level) (b) ^(2,5)	807	690	711	7.439
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3.934	4.506	4.753	4.606

*Please note that the sign convention for net lending/ net borrowing 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.3 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: 30/09/2021	Year				
		2017 final	2018 half-finalized	2019 half-finalized	2020 half-finalized	2021 forecast
2	Trade credits and advances (AF.81 L)	47.566	52.335	56.129	56.231	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	23.998	25.680	25.480	24.315	L
	<i>Institutional characteristics:</i>	Loans granted by federal, state and local government to public funds, institutions and enterprises Additionally included: debt of public quasi-corporations treated as local government debt (corresponding claim on public quasi-corporations)				
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)	3.345.005	3.476.173	3.585.963	3.461.285	3.639.286

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

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