



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: 30/09/2022

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: 30/09/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	65 623	53 173	-147 554	-134 252	-137 972
- Central government	S.1311	20 961	21 446	-87 379	-145 925	-142 823
- State government	S.1312	11 983	13 997	-30 865	2 808	2 619
- Local government	S.1313	16 704	8 574	5 524	4 574	3 443
- Social security funds	S.1314	15 975	9 156	-34 834	4 291	-1 211
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2 063 571	2 046 638	2 315 216	2 471 628	2 597 983
<i>By category:</i>						
Currency and deposits	AF.2	14 680	14 449	14 486	17 743	
Debt securities	AF.3	1 508 733	1 514 889	1 769 992	1 925 302	
Short-term	AF.31	52 572	56 350	173 851	195 420	
Long-term	AF.32	1 456 160	1 458 540	1 596 141	1 729 881	
Loans	AF.4	540 158	517 299	530 738	528 583	
Short-term	AF.41	77 410	62 288	82 437	86 437	
Long-term	AF.42	462 748	455 011	448 301	442 146	
General government expenditure on:						
Gross fixed capital formation	P.51g	79 681	83 784	91 525	93 641	103 467
Interest (consolidated)	D.41 (uses)	31 191	27 386	21 508	20 785	24 995
Gross domestic product at current market prices	B.1*g	3 365 450	3 473 260	3 405 430	3 601 750	3 830 230

(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)	2018	2019	2020	2021	2022
Date: 30/09/2022					
Working balance in central government accounts	15 215	15 384	-129 331	-131 715	-139 968
<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	1 677	-495	38 922	-5 831	-4 551
Loans, granted (+)	1 488	25 319	52 198	38 770	19 362
Loans, repayments (-)	-2 620	-1 262	-1 941	-14 903	-19 870
Equities, acquisition (+)	2 817	2 706	1 357	3 929	1 602
Equities, sales (-)	0	-1 793	-8 708	-9 357	-1 977
Other financial transactions (+/-)	-7	-25 465	-3 985	-24 269	-3 669
of which: transactions in debt liabilities (+/-)	28	-24 976	-5 556	-24 983	-4 383
of which: net settlements under swap contracts (+/-)	-35	-489	1 571	714	714
<i>Core budget</i>	<i>-376</i>	<i>-939</i>	<i>923</i>	<i>1</i>	
<i>Extrabudgetary units</i>	<i>341</i>	<i>450</i>	<i>648</i>	<i>713</i>	
Non-financial transactions not included in the working balance	1 048	1 123	1 377	1 085	1 576
<i>PUK, EFSF</i>	<i>-1</i>	<i>41</i>	<i>77</i>	<i>-287</i>	
<i>Rerouting</i>	<i>941</i>	<i>965</i>	<i>1 198</i>	<i>1 236</i>	
<i>Commemorative coins</i>	<i>108</i>	<i>117</i>	<i>102</i>	<i>136</i>	
Difference between interest paid (+) and accrued (D.41)(-)	2 109	-158	-4 808	-6 443	-1 717
Other accounts receivable (+)	-52	418	786	8 790	6 463
<i>Taxes</i>	<i>142</i>	<i>1 071</i>	<i>1 283</i>	<i>4 205</i>	
<i>Military equipment</i>	<i>-944</i>	<i>-253</i>	<i>-196</i>	<i>-347</i>	
<i>Settlement Toll Collect</i>	<i>750</i>	<i>-400</i>	<i>-300</i>	<i>0</i>	
<i>RRF</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>4 932</i>	
Other accounts payable (-)	-230	1 803	5 205	1 272	2 857
<i>Construction, child benefit</i>	<i>383</i>	<i>858</i>	<i>693</i>	<i>301</i>	
<i>Military equipment, Emission permits, EU-Funds</i>	<i>-3 037</i>	<i>-1 316</i>	<i>1 861</i>	<i>-494</i>	
<i>Mobile phone frequencies</i>	<i>2 204</i>	<i>1 892</i>	<i>2 130</i>	<i>354</i>	
<i>Fund for nuclear waste management</i>	<i>220</i>	<i>369</i>	<i>522</i>	<i>1 111</i>	
Working balance (+/-) of entities not part of central government	-4	2	1	0	0
Net lending (+)/ net borrowing (-) of other central government bodies	-82	-102	8	1	8
<i>Public broadcasting agencies (Deutsche Welle)</i>	<i>21</i>	<i>22</i>	<i>7</i>	<i>M</i>	
<i>Reclassification</i>	<i>-103</i>	<i>-123</i>	<i>1</i>	<i>1</i>	
Other adjustments (+/-) (please detail)	1 281	3 471	460	-13 085	-7 491
<i>Impact of court decisions</i>	<i>337</i>	<i>717</i>	<i>57</i>	<i>-1 628</i>	
<i>Debt release</i>	<i>-212</i>	<i>-322</i>	<i>-235</i>	<i>-7 045</i>	
<i>Guarantees</i>	<i>277</i>	<i>-159</i>	<i>71</i>	<i>110</i>	
<i>Toll, PPP + EPC capital expenditure + debt repayment</i>	<i>-361</i>	<i>-232</i>	<i>-659</i>	<i>-789</i>	
<i>Difference interest received and receivable</i>	<i>-275</i>	<i>220</i>	<i>-636</i>	<i>-28</i>	
<i>Inflation-linked securities (difference to public finance statistics)</i>	<i>1 187</i>	<i>0</i>	<i>2 218</i>	<i>0</i>	
<i>Reclassification financial transactions</i>	<i>0</i>	<i>-1</i>	<i>-1</i>	<i>0</i>	
<i>Extrabudgetary units national accounts adjustments</i>	<i>1 803</i>	<i>3 207</i>	<i>4 817</i>	<i>991</i>	
<i>Settlement of accounts</i>	<i>-22</i>	<i>-22</i>	<i>-22</i>	<i>-24</i>	
<i>Clearing within subsector</i>	<i>225</i>	<i>-210</i>	<i>-198</i>	<i>-342</i>	
<i>Clearing between subsectors</i>	<i>626</i>	<i>718</i>	<i>686</i>	<i>1 113</i>	
<i>Difference tax revenue statistics and public finance statistics</i>	<i>-5</i>	<i>7</i>	<i>-207</i>	<i>426</i>	
<i>Adjustments for foreign transactions</i>	<i>7</i>	<i>9</i>	<i>33</i>	<i>1</i>	
<i>Correction for EU own resources</i>	<i>-2 040</i>	<i>163</i>	<i>-1 476</i>	<i>-486</i>	
<i>Withdrawal of equity from the central bank</i>	<i>0</i>	<i>0</i>	<i>-2 403</i>	<i>0</i>	
<i>Superdividends</i>	<i>-30</i>	<i>-177</i>	<i>-386</i>	<i>0</i>	
<i>Capital injection Deutsche Bahn + Deutsche Flugsicherung</i>	<i>-113</i>	<i>-113</i>	<i>0</i>	<i>-2 975</i>	
<i>Income contingent loans (student loans)</i>	<i>-165</i>	<i>-42</i>	<i>146</i>	<i>225</i>	
<i>SMP transfers to Greece</i>	<i>0</i>	<i>-115</i>	<i>-160</i>	<i>-91</i>	
<i>Equity withdrawal from KfW</i>	<i>0</i>	<i>0</i>	<i>-1 000</i>	<i>-2 000</i>	
<i>Others</i>	<i>42</i>	<i>-178</i>	<i>-185</i>	<i>-543</i>	<i>-7 491</i>
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	20 961	21 446	-87 379	-145 925	-142 823
<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	2018	2019	Year 2020	2021	2022	
Data are in ...(millions of units of national currency)						
Date: 30/09/2022						
Working balance in state government accounts	19 940	17 101	-33 525	467		
<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	8 007	3 468	5 209	6 095		
Loans (+/-)	5 154	-844	2 296	1 967		
Equities (+/-)	1 687	3 296	1 312	2 564		
Other financial transactions (+/-)	1 166	1 016	1 602	1 564		
of which: transactions in debt liabilities (+/-)	637	233	324	244		
of which: net settlements under swap contracts (+/-)	529	785	1 279	1 319		
Core budget	587	925	1 391	1 368		
Extrabudgetary units	-57	-140	-112	-50		
Non-financial transactions not included in the working balance	-5 295	-1 016	-1 508	-599		
Capital transfers received in connection with guarantee arrangements	92	0	0	0		
Bail out funds, debt assumption/cancellation, investment grants	-698	-725	-778	75		
Hessenkasse, Saarlandpakt	-4 765	-354	-803	-750		
Rerouting cases of promotional banks of state governments	76	64	74	77		
Difference between interest paid (+) and accrued (D.41)(-)	716	953	79	427		
Other accounts receivable (+)	303	588	863	4 994		
Taxes	303	588	863	4 994		
Other accounts payable (-)	-103	377	71	69		
Construction, child benefits	375	869	617	273		
EU-Funds	-478	-492	-546	-205		
Working balance (+/-) of entities not part of state government	-1 004	-957	-3	-2		
Net lending (+)/ net borrowing (-) of other state government bodies	-317	-383	-669	-780		
Public broadcasting agencies, KEF	-332	-113	-339	-531		
Sealink, Portigon; Landesförderinstitut MV	93	-195	-334	-251		
Reclassification	-78	-75	4	2		
Other adjustments (+/-) (please detail)	-10 265	-6 134	-1 382	-7 864		
Guarantees	-5 897	779	79	641		
Reclassification of financial transactions: superdividends, capital injections, EU	-353	-395	-141	-291		
Impact of court decisions	371	-786	1 554	-1 571		
PPP + EPC debt repayment + capital expenditure, debt repayment bailout fund	58	95	78	130		
Adjustments for foreign transactions	-13	-5	-5	-5		
Settlement of accounts	-23	-51	4	127		
Clearing within subsector	-382	-1 275	-1 780	-920		
Clearing between subsectors	-514	-332	-921	-7 646		
Difference data sources (national accounts annual results versus quarterly res	-1 092	-931	-428	0		
Extrabudgetary units national accounts adjustments	-1 275	-64	-208	-630		
Schwerbehindertenfonds	-135	-139	-43	-82		
Difference interest received and receiveable	-3	32	0	32		
Difference tax revenue statistics and public finance statistics	-342	-270	1 480	3 277		
Discounts/premiums	41	-153	-529	28		
Consolidation of holdings	-72	-174	-174	-174		
Reclassification of non-financial into financial transaction (BAföG)	-590	-565	-688	-766		
Capital injection Nord/LB	0	-1 700	0	0		
Income contingent loans (student loans)	198	194	212	231		
Others	-243	-393	128	-243		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	11 983	13 997	-30 865	2 808		
(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 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)	2018	2019	2020	2021	2022
Date: 30/09/2022					
Working balance in local government accounts	8 864	4 086	2 667	4 596	
<i>Basis of the working balance</i>	cash	cash	cash	mixed	
Financial transactions included in the working balance	2 304	2 115	2 290	3 861	
Loans (+/-)	500	326	479	1 339	
Equities (+/-)	1 688	1 687	1 803	2 429	
Other financial transactions (+/-)	116	103	8	93	
of which: transactions in debt liabilities (+/-)	-18	19	-41	-66	
of which: net settlements under swap contracts (+/-)	134	83	49	159	
Non-financial transactions not included in the working balance	864	-3 752	-4 102	-5 449	
<i>Quasi corporations</i>	-3 800	-3 888	-5 028	-5 520	
<i>Bail out funds, Verkehrsverbund</i>	7	-113	228	-580	
<i>Debt cancellation and debt assumption</i>	-102	-55	-43	-36	
<i>Hessenkasse, Saarlandpakt</i>	4 759	304	740	688	
Difference between interest paid (+) and accrued (D.41)(-)	46	80	99	6	
Other accounts receivable (+)	99	185	54	515	
<i>Taxes</i>	99	185	54	515	
Other accounts payable (-)	751	2 030	1 783	751	
<i>Construction and child benefit</i>	751	2 030	1 783	751	
Working balance (+/-) of entities not part of local government	M	M	M	-107	
Net lending (+)/ net borrowing (-) of other local government bodies	2 352	979	-707	-118	
<i>Reclassification</i>	M	M	M	-118	
<i>Extra-budgetary units not included in the working balance</i>	2 352	979	-707	0	
Other adjustments (+/-) (please detail)	1 424	2 852	3 441	519	
<i>PPP + EPC debt repayment + capital expenditure</i>	26	116	98	75	
<i>Reclassification of financial transactions: superdividends, capital injections</i>	-348	-216	-385	-293	
<i>Impact of court decisions</i>	94	241	86	-1 601	
<i>Difference tax revenue statistics and public finance statistics</i>	-27	-47	4	173	
<i>Clearing within subsector</i>	-1 013	-38	-767	-2 204	
<i>Clearing between subsectors</i>	3 439	3 456	3 892	5 106	
<i>Difference interest received and receiveable</i>	-16	-16	27	-28	
<i>Consolidation of holdings</i>	-477	-477	-477	-477	
<i>Extrabudgetary units national accounts adjustments</i>	0	0	0	-782	
<i>Others</i>	-254	-168	964	550	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	16 704	8 574	5 524	4 574	
<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 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)	2018	2019	2020	2021	2022
Date: 30/09/2022					
Working balance in social security accounts	11 157	7 965	-27 933	-5 487	
<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	3 818	1 525	-5 323	1 657	
Loans (+/-)	-27	-27	-22	-18	
Equities (+/-)	3 845	1 552	1 611	1 675	
Other financial transactions (+/-)	0	0	-6 913	0	
of which: transactions in debt liabilities (+/-)	0	0	-6 913	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	-1	6 913	
<i>Debt cancellation</i>	0	0	-1	6 913	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	278	312	667	-710	
<i>Social contributions</i>	278	312	667	-710	
Other accounts payable (-)	0	0	-1 736	1 185	
<i>Accrual adjustment short-time work</i>	0	0	-1 736	1 185	
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	1	0	0	0	
Other adjustments (+/-) (please detail)	722	-646	-507	733	
<i>Difference interest received and receivable</i>	1	1	-1	-1	
<i>Difference data sources (national accounts annual results versus quarterly results)</i>	-108	-1 053	-1 190	-569	
<i>Clearing settlement of accounts</i>	-4	-22	-15	-24	
<i>Clearing within subsector</i>	50	-576	343	70	
<i>Clearing between subsectors</i>	804	1 019	365	1 261	
<i>PPP debt repayment + capital expenditure</i>	-14	-14	-14	2	
<i>Others</i>	-7	0	5	-6	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	15 975	9 156	-34 834	4 291	
<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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-65 623	-53 173	147 554	134 252
Net acquisition (+) of financial assets ⁽²⁾	10 202	27 857	134 380	47 767
Currency and deposits (F.2)	7 827	7 057	83 307	14 490
Debt securities (F.3)	-2 974	6 258	-3 505	-4 776
Loans (F.4)	-5 938	-555	34 732	9 112
Increase (+)	8 440	12 280	46 475	20 198
Reduction (-)	-14 378	-12 835	-11 743	-11 086
Short term loans (F.41), net	825	-33	1 343	874
Long-term loans (F.42)	-6 763	-522	33 389	8 238
Increase (+)	7 615	12 280	45 132	19 324
Reduction (-)	-14 378	-12 802	-11 743	-11 086
Equity and investment fund shares/units (F.5)	9 674	10 876	12 189	10 868
Portfolio investments, net ⁽²⁾	7 357	8 053	11 385	7 714
Equity and investment fund shares/units other than portfolio investments	2 317	2 823	804	3 154
Increase (+)	5 078	5 353	5 986	9 739
Reduction (-)	-2 761	-2 530	-5 182	-6 586
Financial derivatives (F.71)	440	586	3 291	2 239
Other accounts receivable (F.8)	1 148	3 610	4 343	15 810
Other financial assets (F.1, F.6)	24	24	24	24
Adjustments ⁽³⁾	6 001	4 936	-5 266	-9 210
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	143	1 563	6 041	-10 056
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-5 020	-9 240	-15 585	-15 586
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7 040	7 647	8 035	8 070
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 674	2 461	1 832	3 357
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	2 164	2 505	-5 588	5 005
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	1 239	3 447	-8 090	-16 397
Difference between capital and financial accounts (B.9-B.9f)	1 244	3 463	-8 076	-16 403
Other statistical discrepancies (+/-)	-5	-16	-14	6
Change in general government (S.13) consolidated gross debt ^(1, 2)	-48 181	-16 933	268 579	156 412

*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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-20 961	-21 446	87 379	145 925
Net acquisition (+) of financial assets ⁽²⁾	-13 540	-3 101	131 770	11 057
Currency and deposits (F.2)	-8 608	-16 276	88 182	6 075
Debt securities (F.3)	-6 107	1 218	-2 716	-7 950
Loans (F.4)	-3 711	614	34 888	1 800
Increase (+)	4 382	8 381	42 256	13 648
Reduction (-)	-8 093	-7 768	-7 368	-11 848
Short term loans (F.41), net	772	14	4 529	-6 249
Long-term loans (F.42)	-4 483	600	30 360	8 048
Increase (+)	3 610	8 367	37 728	13 648
Reduction (-)	-8 093	-7 768	-7 368	-5 600
Equity and investment fund shares/units (F.5)	5 724	8 943	7 792	4 345
Portfolio investments, net ⁽²⁾	4 048	8 141	8 578	4 349
Equity and investment fund shares/units other than portfolio investments	1 676	803	-786	-4
Increase (+)	2 206	1 662	3 257	4 411
Reduction (-)	-530	-859	-4 044	-4 414
Financial derivatives (F.71)	-37	-491	1 569	712
Other accounts receivable (F.8)	-810	2 883	2 047	6 067
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽³⁾	4 252	3 407	-5 877	-2 995
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-301	1 906	4 580	-2 694
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-5 083	-9 056	-14 898	-15 370
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	6 338	6 486	7 175	7 667
Redemptions/repurchase of debt above(+)/below(-) nominal value	1 666	2 440	1 818	3 352
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1 632	1 631	-4 553	4 050
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	3 208	-2 040	-124	288
Difference between capital and financial accounts (B.9-B.9f)	3 205	-2 038	-124	286
Other statistical discrepancies (+/-)	3	-2	-1	2
Change in central government (S.1311) consolidated gross debt ^(1,2)	-27 041	-23 180	213 147	154 275
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1 312 932	1 289 426	1 498 330	1 659 067
Central government gross debt (level) (b) ^(2,5)	1 322 907	1 299 727	1 512 875	1 667 150
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	9 975	10 301	14 545	8 083

***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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	-11 983	-13 997	30 865	-2 808
Net acquisition (+) of financial assets ⁽²⁾	-608	21 812	20 740	15 892
Currency and deposits (F.2)	2 601	21 291	15 519	5 876
Debt securities (F.3)	-858	1 893	-308	741
Loans (F.4)	-3 307	-1 851	1 750	-766
Increase (+)	2 563	1 665	4 523	2 959
Reduction (-)	-5 870	-3 517	-2 773	-3 724
Short term loans (F.41), net	-89	130	526	551
Long-term loans (F.42)	-3 218	-1 981	1 225	-1 317
Increase (+)	2 563	1 535	3 997	2 408
Reduction (-)	-5 781	-3 517	-2 773	-3 724
Equity and investment fund shares/units (F.5)	463	-360	878	3 248
Portfolio investments, net ⁽²⁾	850	-996	18	869
Equity and investment fund shares/units other than portfolio investments	-387	636	860	2 379
Increase (+)	1 613	2 113	1 661	4 365
Reduction (-)	-2 000	-1 477	-801	-1 985
Financial derivatives (F.71)	335	990	1 670	1 365
Other accounts receivable (F.8)	150	-158	1 222	5 419
Other financial assets (F.1, F.6)	8	8	8	8
Adjustments ⁽²⁾	1 553	420	865	2 236
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	301	-1 351	1 827	1 100
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	63	-184	-687	-216
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	656	1 082	760	397
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	533	874	-1 036	955
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	-2 998	816	-1 502	-13 510
Difference between capital and financial accounts (B.9-B.9f)	-2 999	816	-1 499	-13 510
Other statistical discrepancies (+/-)	0	0	-3	0
Change in state government (S.1312) consolidated gross debt ^(1,2)	-14 037	9 051	50 967	1 810
State government contribution to general government debt (a=b-c) ⁽⁵⁾	599 007	608 125	659 508	660 961
State government gross debt (level) (b) ^(2,5)	600 899	609 950	660 917	662 728
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1 891	1 826	1 410	1 766

***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: 30/09/2022	Year				
	2018	2019	2020	2021	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-16 704	-8 574	-5 524	-4 574	
Net acquisition (+) of financial assets ⁽²⁾	6 931	2 772	8 088	8 121	
Currency and deposits (F.2)	4 243	-173	4 202	2 766	
Debt securities (F.3)	605	579	1 058	1 388	
Loans (F.4)	-8	503	772	1 163	
Increase (+)	1 592	2 447	3 377	3 287	
Reduction (-)	-1 600	-1 944	-2 604	-2 124	
Short term loans (F.41), net	7	-10	-1	-3	
Long-term loans (F.42)	-14	513	774	1 166	
Increase (+)	1 585	2 447	3 377	3 287	
Reduction (-)	-1 600	-1 935	-2 603	-2 121	
Equity and investment fund shares/units (F.5)	1 509	1 763	1 871	2 185	
Portfolio investments, net ⁽²⁾	486	380	1 145	1 411	
Equity and investment fund shares/units other than portfolio investments	1 023	1 383	726	774	
Increase (+)	1 254	1 576	1 063	959	
Reduction (-)	-231	-193	-337	-185	
Financial derivatives (F.71)	143	88	52	162	
Other accounts receivable (F.8)	431	5	124	450	
Other financial assets (F.1, F.6)	8	8	8	8	
Adjustments ⁽³⁾	891	2 351	1 968	-843	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	845	2 272	1 869	-850	
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	estimate (no data available)
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	46	80	99	6	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	estimate (limited impact given the total value of foreign currency debt, 2021: €0.4 bn)
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	1 689	1 154	-3 332	-1 308	
Difference between capital and financial accounts (B.9-B.9f)	1 683	1 156	-3 331	-1 307	
Other statistical discrepancies (+/-)	6	-2	-1	-1	
Change in local government (S.1313) consolidated gross debt ^(1,2)	-7 194	-2 296	1 200	1 396	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	155 434	153 102	154 504	155 937	
Local government gross debt (level) (b) **	155 930	153 634	154 834	156 230	
Local government holdings of other subsectors debt (level) (c)**	497	532	330	293	

*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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-15 975	-9 156	34 834	-4 291
Net acquisition (+) of financial assets ⁽²⁾	17 610	7 565	-23 283	2 631
Currency and deposits (F.2)	9 591	2 215	-24 596	-227
Debt securities (F.3)	4 164	3 385	-575	1 988
Loans (F.4)	122	-73	-152	-41
Increase (+)	232	95	79	81
Reduction (-)	-110	-168	-230	-122
Short term loans (F.41), net	148	-56	-101	-41
Long-term loans (F.42)	-26	-17	-51	0
Increase (+)	84	95	79	81
Reduction (-)	-110	-112	-130	-81
Equity and investment fund shares/units (F.5)	1 978	530	1 648	1 089
Portfolio investments, net ⁽²⁾	1 973	529	1 644	1 085
Equity and investment fund shares/units other than portfolio investments	6	1	5	4
Increase (+)	6	3	5	5
Reduction (-)	0	-2	0	-1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1 755	1 509	391	-178
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1 079	-1 892	-1 677	-3 561
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 079	-1 892	-1 677	-3 561
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	-659	3 517	-3 131	-1 868
Difference between capital and financial accounts (B.9-B.9f)	-645	3 528	-3 122	-1 873
Other statistical discrepancies (+/-)	-14	-11	-9	5
Change in social security (S.1314) consolidated gross debt ^(1,2)	-103	34	6 742	-7 088
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3 802	-4 015	2 874	-4 337
Social security gross debt (level) (b) ^(2,5)	704	738	7 480	392
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	4 506	4 753	4 606	4 729

***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: 30/09/2022	Year				
		2018 final	2019 half-finalized	2020 half-finalized	2021 half-finalized	2022 forecast
2	Trade credits and advances (AF.81 L)	52 335	56 129	57 770	62 475	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	25 680	25 480	26 691	24 721	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)	3 478 910	3 590 147	3 505 697	3 729 498	3 957 330

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

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