

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 2009

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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: France Data are in millions euros Date: 15/05/2009	ESA 95 codes	Year				
		2005 final	2006 final	2007 half-finalized	2008 estimated	2009 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-50368	-41066	-51318	-65919	-109612
- Central government	S.1311	-44341	-37013	-43243	-56418	-85510
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3268	-3101	-7725	-8601	-6992
- Social security funds	S.1314	-2759	-952	-350	-900	-17110
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1145354	1149937	1208777	1327143	1445599
<i>By category:</i>						
Currency and deposits	AF.2	13071	18002	18734	23453	
Securities other than shares, exc. financial derivatives	AF.33	964495	960581	1003095	1117091	
Short-term	AF.331	129883	97165	107891	178262	
Long-term	AF.332	834612	863416	895204	938828	
Loans	AF.4	167788	171353	186948	186600	
Short-term	AF.41	19491	18049	25143	16542	
Long-term	AF.42	148297	153304	161805	170058	
General government expenditure on:						
Gross fixed capital formation	P.51	56957	57817	62315	62423	68721
Interest (consolidated)	EDP D.41	45326	45850	50534	54253	49230
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	46087	46667	50876	54579	49350
Gross domestic product at current market prices	B.1*g	1726068	1806433	1894646	1950085	1954912

(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: France Data are in millions euros Date: 15/05/2009	Year					
	2005 final	2006 final	2007 half-finalized	2008 estimated	2009 planned	
Working balance in central government accounts	-45153	-38997	-34719	-56284	-104293	cash basis
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-4626	-5685	-5718	1210	11869	
Loans, granted (+)	136	M	M	M	7605	
Loans, repayments (-)	M	-349	-731	-335	0	Clé de passage du compte de prêts
Equities, acquisition (+)	409	158	151	0	6450	ctions en capital et avances d'actionnaires (902-24) - Compte d'affectation spéciale 731 à partir de 2006
Equities, sales (-)	-4772	-8429	-4545	-883	-5000	recettes du compte de privatisation (902-24) - Solde du Compte d'affectation spéciale 731 à partir de 2006
Other financial transactions (+/-)	-399	2935	-593	2428	2814	Solde des autres opérations budgétaires financières (dont remboursement en capital au SAAD)
Detail 1	224	226	43	0		Remboursement en capital au SAAD
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	298	1289	-757	393	0	ICNE et gains/pertes sur adjudications
Other accounts receivable (+)	-65	-1664	-995	-22	4800	Corrections droits constatés
Detail 1	530	-1252	-512	-428		Décalage temporel TVA
Detail 2	-595	-412	-483	406		autres
Other accounts payable (-)	-2011	-1675	-1640	-501	-118	Corrections droits constatés
Detail 1	-1778	-1243	-1333	-837		Décalage comptable exo. cot. sociales
Detail 2	-233	-432	-307	336		autres
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	7089	10459	-3848	-2300	3622	Besoin de financement des ODAC
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	127	-740	4434	1086	-1390	
Detail 1	0		5080	1181		Opérations non financières non budgétaires hors ICNE et gains/pertes adjudications (+)
Detail 2	-561	-1428	-922	-359		Opérations non financières non budgétaires (-) (dont remises de dette)
Detail 3	761	817	342	326		Intérêts sur opérations de swaps
Detail 4	-73	-129	-66	-62		Crédit bail (financial leasing)
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-44341	-37013	-43243	-56418	-85510	
<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: France	Year				
Data are in millions euros	2005	2006	2007	2008	2009
Date: 31/03/2009	final	final	half-finalized	estimated	planned
Working balance in state government accounts	M	M	M	M	M
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	M
Loans (+/-)					
Equities (+/-)					
Other financial transactions (+/-)					
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	M
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	M
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	M
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	M
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M
<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 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus

Member State: France Data are in millions euros Date: 15/05/2009	Year					
	2005 final	2006 final	2007 half-finalized	2008 estimated	2009 planned	
Working balance in local government accounts	27167	29123	28813	L	L	capacité de d'autofinancement des communes, GFP, régions et dép. (budgets principaux) - Accrual basis
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	-29406	-32230	-36516	L	L	
Detail 1	-34239	-37367	-41320			dépenses d'équipement
Detail 2	4833	5137	4804			autres (dont subventions et dotations reçues)
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-1029	6	-22	L	L	
Detail 1	-369	-203	-145			capacité de financement des autres unités (Syndicats et ODAL)
Detail 2	-660	209	123			Budgets annexes communes, GFP, régions et départements
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-3268	-3101	-7725	-8601	L	
<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 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: France	Year					
Data are in millions euros	2005	2006	2007	2008	2009	
Date: 15/05/2009	final	final	half-finalized	estimated	planned	
Working balance in social security accounts	-11638	-8742	-9500	L	L	net du régime général : Commission des comptes de la sécurité sociale et estimation pour 2007 - Accrual basis
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	7452	28	292	L	L	FBCF et transferts de la CNAV au FRR. Pour 2005, figure aussi la soulte versée par les IEG à la CNAV
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	-817	580	59	L		
Detail 1						
Detail 2						
Other accounts payable (-)	727	-738	-1018	L	L	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	1329	7980	9663	10493	L	Autres régimes de sécurité sociale (dont indemnisation chômage) et hôpitaux publics
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	188	-60	154	L	L	Dotations aux amortissements et provisions
Detail 1	188	-60	154			
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-2759	-952	-350	-900	L	
<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: France	Year			
	2005 final	2006 final	2007 half-finalized	2008 estimated
Data are in millions euros				
Date: 15/05/2009				
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	50368	41066	51318	65919
Net acquisition (+) of financial assets ⁽³⁾	20300	-27081	13074	54551
Currency and deposits (F.2)	-1912	-29579	1364	17548
Securities other than shares (F.3)	2783	7169	8656	13275
Loans (F.4)	-824	-1318	-273	12725
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	8969	-11408	-3783	3725
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	11284	8055	7110	7278
Adjustments ⁽³⁾	-2246	-9403	-5552	-2104
Net incurrence (-) of liabilities in financial derivatives (F.34)	138	30	-54	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-2745	-9624	-7698	-4936
Issuances above(-)/below(+) nominal value	-1010	858	2034	2283
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-172	79	154	123
Redemptions of debt above(+)/below(-) nominal value	0	94	16	372
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	41	-39	-16	54
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	1502	-801	12	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ⁽²⁾	68423	4582	58841	118366

***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: France Data are in millions euros Date: 15/05/2009	Year			
	2005 final	2006 final	2007 half-finalized	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	44341	37013	43243	56418
Net acquisition (+) of financial assets ⁽³⁾	7117	-38291	3393	45970
Currency and deposits (F.2)	-1615	-28989	1343	14931
Securities other than shares (F.3)	2708	8148	6362	14196
Loans (F.4)	-773	-1442	-890	12063
Increase (+)	L	852	1744	L
Reduction (-)	L	-2294	-2634	L
Shares and other equity (F.5)	1042	-16922	-6432	1537
Increase (+)	5813	872	380	L
Reduction (-)	-4771	-17794	-6812	L
Other financial assets (F.1, F.6 and F.7)	5755	914	3010	3243
Adjustments ⁽³⁾	3772	-186	-638	14382
Net incurrence (-) of liabilities in financial derivatives (F.34)	138	30	-54	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-3186	-6909	-2754	-6366
Issuances above(-)/below(+) nominal value	-1010	858	2034	2283
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-101	120	172	120
Redemptions of debt above(+)/below(-) nominal value	0	94	16	372
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	-14	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	7931	5635	-52	17973
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ⁽²⁾	55231	-1464	45998	116770
Central government contribution to general government debt (a=b-c)	988968	983204	1026885	1145337
Central government gross debt (level) (b) ⁽³⁾	1031769	1030305	1076304	1193073
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	42801	47101	49419	47736

***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 central 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 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: France Data are in millions euros Date: 31/03/2009	Year			
	2005 final	2006 final	2007 half-finalized	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽⁴⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

***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: France	Year			
	2005 final	2006 final	2007 half-finalized	2008 estimated
Data are in millions euros				
Date: 15/05/2009				
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	3268	3101	7725	8601
Net acquisition (+) of financial assets ⁽³⁾	3730	4580	4423	-25
Currency and deposits (F.2)	2459	3460	1476	-1122
Securities other than shares (F.3)	-68	66	119	-145
Loans (F.4)	-155	-218	305	-619
Increase (+)	1736	2271	1563	L
Reduction (-)	-1891	-2489	-1258	L
Shares and other equity (F.5)	-63	229	188	46
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	1557	1043	2335	1815
Adjustments ⁽⁴⁾	-448	-394	-2677	1393
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-433	-329	-2638	1345
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-14	-41	-23	-1
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	39	-24	-15	49
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	-40	0	-1	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ⁽²⁾	6550	7287	9471	9969
Local government contribution to general government debt (a=b-c)	120063	127282	136737	146686
Local government gross debt (level) (b) ^a	120446	127733	137204	147173
Local government holdings of other subsectors debt (level) (c) ^a	383	451	467	487

***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: France	Year			
	2005 final	2006 final	2007 half-finalized	2008 estimated
Data are in millions euros				
Date: 15/05/2009				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	2759	952	350	900
Net acquisition (+) of financial assets ⁽³⁾	15008	17662	10413	10419
Currency and deposits (F.2)	211	-988	39	2575
Securities other than shares (F.3)	-1733	4844	5877	1117
Loans (F.4)	3442	719	490	890
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	7990	5285	2461	2141
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	5098	7802	1546	3696
Adjustments ⁽³⁾	-6696	-10528	-2017	-19354
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-252	-4089	-2086	-1388
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-57	0	5	3
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	2	-2	-1	4
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	-6390	-6437	65	-17973
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ⁽²⁾	11071	8087	8746	-8035
Social security contribution to general government debt (a=b-c)	36323	39450	45156	35120
Social security gross debt (level) (b) ⁽³⁾	36724	44811	53557	45521
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	401	5361	8401	10401

***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: France Data are in millions euros Date: 15/05/2009	Year				
		2005 final	2006 final	2007 half-finalized	2008 estimated	2009 forecast
2	Trade credits and advances (AF.71 L)	46714	49943	54066	58119	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<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)	1737224	1824074	1914757	1,963,018	L

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.