

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 2008

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	ESA 95 codes	Year					
		2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07	2008 planned - 2007/08	planned 2008/09
Net borrowing (-)/ net lending (+)	EDP B.9						
General government	S.13	-36370	-41627	-38251	-33985	-39793	-46552
- Central government	S.1311	-36187	-37832	-32806	-31614	-38116	-43727
- State government	S.1312	M	M	M	M		
- Local government	S.1313	-183	-3795	-5445	-2371	-1677	-2825
- Social security funds	S.1314	M	M	M	M		
General government consolidated gross debt							
Level at nominal value outstanding at end of year		446347	483806	531480	574303	615876	679089
<i>By category:</i>							
Currency and deposits	AF.2	78500	80199	87285	92711		
Securities other than shares, exc. financial derivatives	AF.33	335351	371680	408462	438987		
Short-term	AF.331	20285	20246	18822	15536		
Long-term	AF.332	315066	351434	389640	423451		
Loans	AF.4	32496	31927	35733	42605		
Short-term	AF.41	25221	23609	27459	33775		
Long-term	AF.42	7275	8318	8274	8830		
General government expenditure on:							
Gross fixed capital formation	P.51	18841	22422	7835	24217	25800	28871
Interest (consolidated)	EDP D.41	22818	24446	26308	28052	30908	30938
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	22775	24585	26460	28246	30697	30938
Gross domestic product at current market prices	B.1 *g	1157557	1218260	1273237	1350992	1405472	1473263

(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: UK	Year				
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008
Date: 31/03/2008	2003/04	2004/05	2005/06	2006/07	planned
Working balance in central government accounts	-36144	-37971	-32958	-31808	
<i>(public accounts, please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans, granted (+)	M	M	M	M	
Loans, repayments (-)	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	
Equities, sales (-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)					
Detail 1	-43	139	152	194	
Detail 2	-43	139	152	194	
Detail 3					
Detail 4					
Detail 5					
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-36187	-37832	-32806	-31614	
<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: UK	Year				
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008
Date: 31/03/2008	2003/04	2004/05	2005/06	2006/07	planned
Working balance in state government accounts	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	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	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	
<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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	Year				
	2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07	2008 planned
Working balance in local government accounts	-183	-3795	-5445	-2371	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1					
Detail 2					
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-183	-3795	-5445	-2371	

(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: UK	Year					
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008	
Date: 31/03/2008	2003/04	2004/05	2005/06	2006/07	planned	
Working balance in social security accounts	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		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	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 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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	Year			
	2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	36370	41627	38251	33985
Net acquisition (+) of financial assets ⁽³⁾	5246	874	14565	8851
Currency and deposits (F.2)	1821	-3088	4763	6302
Securities other than shares (F.3)	-203	2365	5610	-951
Loans (F.4)	3035	1955	2640	2385
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3500	-3072	-3873	-4273
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	4093	2714	5425	5388
Adjustments ⁽³⁾	3222	-2333	-2256	2718
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)	2964	-1136	-5209	1415
Issuances above(-)/below(+) nominal value	-157	1072	2310	277
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-268	-225	-149	-53
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	808	-2267	322	80
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	-125	223	470	999
Statistical discrepancies	212	-2709	-2886	-2731
Difference between capital and financial accounts (B.9-B.9f)	263	-486	-140	-234
Other statistical discrepancies (+/-)	-51	-2223	-2746	-2497
Change in general government (S.13) consolidated gross debt ⁽²⁾	45050	37459	47674	42823

***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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	Year			
	2004	2005	2006	2007
	2003/04	2004/05	2005/06	2006/07
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	36187	37832	32806	31614
Net acquisition (+) of financial assets ⁽³⁾	3870	3271	18758	7627
Currency and deposits (F.2)	311	-4713	2204	2915
Securities other than shares (F.3)	-337	2455	5739	-778
Loans (F.4)	-223	2633	7108	3014
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	291	526	-1227	-2313
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	3828	2370	4934	4789
Adjustments ⁽³⁾	2693	-3840	-2725	3510
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)	2950	-1978	-5189	2295
Issuances above(-)/below(+) nominal value	-157	1072	2310	277
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-268	-225	-149	-53
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	808	-2267	322	80
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	-640	-442	-19	911
Statistical discrepancies	-346	-2335	-2529	-2215
Difference between capital and financial accounts (B.9-B.9f)	-314	-110	186	287
Other statistical discrepancies (+/-)	-32	-2225	-2715	-2502
Change in central government (S.1311) consolidated gross debt ⁽²⁾	42404	34928	46310	40536
Central government contribution to general government debt (a=b-c)	395929	430074	471339	511060
Central government gross debt (level) (b) ⁽³⁾	437485	472413	518723	559259
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	41556	42339	47384	48199

***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: UK	Year			
	2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07
Data are in ...(millions of units of national currency)				
Date: 31/03/2008				
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 ⁽³⁾	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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	Year			
	2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	183	3795	5445	2371
Net acquisition (+) of financial assets ⁽³⁾	-2111	-2164	1057	1138
Currency and deposits (F.2)	1818	1177	2557	3358
Securities other than shares (F.3)	-243	-88	360	-764
Loans (F.4)	-41	106	546	196
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3791	-3598	-2646	-1960
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	146	239	240	308
Adjustments ⁽³⁾	648	1612	720	-501
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)	133	947	231	-589
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	515	665	489	88
Statistical discrepancies	576	-375	-329	-522
Difference between capital and financial accounts (B.9-B.9f)	577	-376	-326	-521
Other statistical discrepancies (+/-)	-1	1	-3	-1
Change in local government (S.1313) consolidated gross debt ⁽²⁾	-704	2868	6893	2486
Local government contribution to general government debt (a=b-c)	50418	53732	60141	63243
Local government gross debt (level) (b) ⁽³⁾	51206	54074	60967	63453
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	788	342	826	210

***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: UK Data are in ...(millions of units of national currency) Date: 31/03/2008	Year			
	2004 2003/04	2005 2004/05	2006 2005/06	2007 2006/07
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	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 ⁽³⁾	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 social security (S.1314) consolidated gross debt ⁽²⁾	M	M	M	M
Social security contribution to general government debt (a=b-c)	M	M	M	M
Social security gross debt (level) (b) ⁽³⁾	M	M	M	M
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	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 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.

