## 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.

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Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M; Not available: L

Please mention data sources and whether the data supplied are publicly available.

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

Member State:UK			_	Year	_	
Data are in(millions of units of national currency)	ESA 95	2004	2005	2006	2007	2008
Date:31/03/ 2008	codes	(1)	(1)	(1)	(1)	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-39971	-42106	-32888	-39366	
- Central government	S.1311	-36782	-37844	-32705	-37726	
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-3189	-4262	-183	-1640	
- Social security funds	S.1314	M	M	M	M	
General government consolidated gross debt						
Level at nominal value outstanding at end of year		487860	529367	573339	618824	
By category:		407000	327301	313337	010024	
Currency and deposits	AF.2	82580	88308	93660	101519	
Securities other than shares, exc. financial derivatives	AF.33	364929	397183			
Short-term	AF.331	26461	20981			
Long-term	AF.332	338468				
Loans	AF.4	40351	43876			
Short-term	AF.41	32612	35693	34101	34712	
Long-term	AF.42	7739	8183	8721	9208	
General government expenditure on:						
Gross fixed capital formation	P.51	20605	8315	23758	25782	
Interest (consolidated)	EDP D.41	23417	26479	26793	30854	
p.m.: Interest (consolidated)	D.41 (uses)	23590	26342	27212	31139	
Gross domestic product at current market prices	B.1*g	1206659	1257112	1329029	1412565	

<sup>(1)</sup> 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	l	
Date:31/03/2008	(1)	(1)	(1)	(1)	planned		
Working balance in central government accounts	-36955	-37707	-33124	-38011			
(public accounts, please specify whether this working balance is cash-based)							
Financial transactions considered in the working balance	M	M	М	М		İ	
Loans, granted (+)	M	M	М	М			
Loans, repayments (-)	M	M	М	M			
Equities, acquisition (+)	M	M	М	M			
Equities, sales (-)	M	M	М	M			
Other financial transactions (+/-)	M	M	М	M			
Detail 1							
Detail 2							
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	М	М			
Other accounts receivable (+)	M	M	М	M			
Detail 1							
Detail 2							
Other accounts payable (-)	M	M	М	M			
Detail 1							
Detail 2							
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	М	M			
Net borrowing (-) or net lending (+) of other central government bodies	M	M	М	M			
Detail 1							
Detail 2							
							••••••
Other adjustments (+/-) (please detail)	173	-137	419	285			
Detail 1	173	-137	419	285			
Detail 2							
Detail 3							
Detail 4							
Detail 5							
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-36782	-37844	-32705	-37726			

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

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	(1)	(1)	(1)	(1)	planned
Working balance in state government accounts	M	М	M	M	
(please specify whether this working balance is cash-based)		_			
Financial transactions considered in the working balance	M	М	М	M	
Loans (+/-)	М	М	M	M	
Equities (+/-)	М	М	M	М	
Other financial transactions (+/-)	М	M	М	М	
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest poid (1) and seemed (EDD D 44)(1)		1	l. e	1	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	M	M	
Other accounts receivable (+)	M	М	М	М	
Detail 1	IVI	IVI	IVI	IVI	
Detail 2					
Other accounts payable (-)	М	М	М	M	
Detail 1		141			
Detail 2					
2013.11.2					
Adjustment for subsector delimitation	М	М	М	М	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	М	M	M	M	
Detail 1					
Detail 2					
Detail 3					
					_
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	М	M	M	M	

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

Table 2C: Provision of the data which explain the transition between the working balances and the local 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	(1)	(1)	(1)	(1)	planned
Working balance in local government accounts	-3189	-4262	-183	-1640	
(please specify whether this working balance is cash-based)					
Financial transactions considered in the working balance	М	M	М	M	
Loans (+/-)	M	М	M	M	
Equities (+/-)	М	М	M	М	
Other financial transactions (+/-)	M	М	M	М	
Detail 1					
Detail 2					
Adjustment for non-financial transactions not considered in the working balance	M	М	М	M	
Detail 1	IVI	IVI	IVI	IVI	
Detail 2					
20142					
Difference between interest paid (+) and accrued (EDP D.41)(-)	М	M	M	М	
		•			
Other accounts receivable (+)	М	М	M	М	
Detail 1					
Detail 2			.,	.,	
Other accounts payable (-)  Detail 1	M	М	M	M	
Detail 2					
Detail 2					
Adjustment for subsector delimitation	М	М	M	М	
Detail 1					
Detail 2					
		_			
Other adjustments (+/-) (please detail)	М	М	M	М	
Detail 1					
Detail 2 Detail 3					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-3189	-4262	-183	-1640	
(ESA 95 accounts)	-3103	-4202	-103	-1040	

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

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	(1)	(1)	(1)	(1)	planned
Working balance in social security accounts	M	M	M	М	
(please specify whether this working balance is cash-based)				l.	
Financial transactions considered in the working balance	M	М	М	М	
Loans (+/-)	M	M	М	M	
Equities (+/-)	M	M	М	M	
Other financial transactions (+/-)	М	M	М	M	
Detail 1					
Detail 2					
					•
Adjustment for non-financial transactions not considered in the working balance	M	M	М	М	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	М	М	
billetence between interest paid (+) and accided (LDI D.41)(-)	IVI	IVI	IVI	IVI	
Other accounts receivable (+)	М	М	М	М	
Detail 1					
Detail 2					
Other accounts payable (-)	M	М	М	М	
Detail 1					
Detail 2					
					•
Adjustment for subsector delimitation	M	М	М	М	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	14	М	М	М	1
Detail 1	IVI	IVI	IVI	IVI	
Detail 2					
Detail 3					
<del></del>					
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	M	М	М	М	
(ESA 95 accounts)					

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

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)

	V						
Member State:UK	4 .	Ye					
Data are in(millions of units of national currency)	2004	2005	2006	2007			
Date:31/03/2008	(1)	(1)	(1)	(1)			
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	39971	42106	32888	39366			
Net acquisition (+) of financial assets (3)	4193	7017	13079	10130			
Currency and deposits (F.2)	627	-1325	7801	10264			
Securities other than shares (F.3)	2420	3391	2355	1067			
Loans (F.4)	1901	2508	1996	2884			
Increase (+)	L	L	L	L			
Reduction (-)	L	L	L	L			
Shares and other equity (F.5)	-3637	-3600	-2532	-6144			
Increase (+)	L	L	L	L			
Reduction (-)	L	L	L	L			
Other financial assets (F.1, F.6 and F.7)	2882	6043	3459	2059			
	2002	00.10	0.00	2000			
Adjustments (3)	5154	-3475	-1420	-2710			
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)	3518	-3485	-2213	-2956			
Issuances above(-)/below(+) nominal value	701	2053	1220	-368			
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-518	-436		267			
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0			
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	1000	-2063	-276	269			
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0			
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	453	456	150	78			
	100		700	- ,,			
Statistical discrepancies	-2591	-4141	-575	-1301			
Difference between capital and financial accounts (B.9-B.9f)	-1003	-204	259	-140			
Other statistical discrepancies (+/-)	-1588	-3937		-1161			
. , ,							
Change in general government (S.13) consolidated gross debt (2)	46727	41507	43972	45485			

<sup>(1)</sup> Please indicate the status of the data: estimated, half-finalized, final.

<sup>(3)</sup> Consolidated within general government.

<sup>(5)</sup> Due to exchange-rate movements and to swap activity.

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

<sup>(4)</sup> Including capital uplift

<sup>(6)</sup> 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)

- (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)

	1 .	Year	. 1
(1)	(1)	(1	) (1)
M	М	M	М
	0	0	0
M	M	М	M
M	M	М	M
M	M	M	M
M	M	M	M
M	М	M	M
M	M	M	M
M	М	M	M
M	М	М	M
M	М	М	M
			•
	0	0	0
M	М	М	M
M	М	М	M
			•
М	М	М	M
M	M	M	M
М	M	M	M
М	M	М	М
М	M	M	M
M	M		M
		1	1
M	М	М	M
M			M
141	IVI	IVI	141
M	М	M	М
M	M	M	M
M	M	М	M
M	М	М	М
	M M M M M M M M M M M M M M M M M M M	M M M M M M M M M M M M M M M M M M M	2004

- (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		Year								
Data are in(millions of units of national currency)	2004	2005	2006	2007						
Date:31/03/2008	(1)	(1)	(1)	(1)						
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	3189	4262	183	1640						
Net acquisition (+) of financial assets (3)	-390	-1795	4072	2400						
Currency and deposits (F.2)	3818	3	5900	5205						
Securities other than shares (F.3)	-379	274	-185	-460						
Loans (F.4)	-64	464	318	124						
Increase (+)	L	L	L	L						
Reduction (-)	L	L	L	L						
Shares and other equity (F.5)	-3803	-2758	-2027	-2437						
Increase (+)	L	L	L	L						
Reduction (-)	L	L	L	L						
Other financial assets (F.1, F.6 and F.7)	38	222	66	-32						
Adjustments (3)	1272	1460	497	-1294						
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)	356	985	290	-1190						
(, , , , , , , , , , , , , , , , , , ,										
Issuances above(-)/below(+) nominal value	0	0	0	0						
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0						
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0						
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	0	0	0	0						
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0						
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	916	475	207	-104						
(,, (,	0.0		20.1							
Statistical discrepancies	-657	252	-135	-175						
Difference between capital and financial accounts (B.9-B.9f)	-657	254	-134	-175						
Other statistical discrepancies (+/-)	0	-2	-1	0						
			'							
Change in local government (S.1313) consolidated gross debt <sup>(2)</sup>	3414	4179	4617	2571						
Local government contribution to general government debt (a=b-c)	53784	58003	62605	65302						
Local government gross debt (level) (b)	54169	58348	62965	65536						
Local government holdings of other subsectors debt (level) (c)	385	345	360	234						
3				- 1						

- (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			Year	
Data are in(millions of units of national currency)	2004	2005		2007
Date:31/03/ 2008	(1)	(1)		(1)
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	М	М	М	M
Net acquisition (+) of financial assets (3)		0	0	0 0
Currency and deposits (F.2)	M	M	М	М
Securities other than shares (F.3)	M	M	М	М
Loans (F.4)	M	M	М	М
Increase (+)	M	M	М	М
Reduction (-)	M	М	М	М
Shares and other equity (F.5)	М	М	М	М
Increase (+)	M	М	М	М
Reduction (-)	М	М	М	М
Other financial assets (F.1, F.6 and F.7)	М	М	М	М
(,,	<u></u>			
Adjustments (3)		0	0	0 0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	М	М	М
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	М	М	М	М
			ļ	1
Issuances above(-)/below(+) nominal value	М	М	М	м
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Redemptions of debt above(+)/below(-) nonlinar value	IVI	IVI	IVI	IVI
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	M	М	M	M
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	M	M	M	M
	IVI	IVI	M	
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	M	M	M	M
Obstitution discourses			ls4	la a
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	М	М
Other statistical discrepancies (+/-)	M	М	M	M
Change in social security (S.1314) consolidated gross debt (2)	M	М	М	М
	IVI	IVI	IVI	livi
Social security contribution to general government debt (a=b-c)	M	М	M	M
, , , , , , , , , , , , , , , , , , , ,	IVI			_
Social security gross debt (level) (b)(3)	M	M	M	M
Social security holdings of other subsectors debt (level) (c) <sup>(6)</sup>	M	M	M	M

- (1) Please indicate the status of the data: estimated, half-finalized, final.
- (3) Consolidated within social security.
- (5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
- (4) Including capital uplift
- (6) AF.2, AF.33 and AF.4. At face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement	Member State:UK Data are in(millions of units of national currency) Date:31/03/ 2008	2004	2005	Year 2006 (1)	2007	2008 forecast
Number 2	Trade credits and advances (AF.71 L)	2000	2000	2000	2000	
3	Amount outstanding in the government debt from the financing of public unde	rtakings				
	Data:	5921	6354	5412	5299	
	Institutional characteristics:					
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:	of				
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1209844	1258192	1310399	1388315	
	<ul><li>(1) Please indicate status of data: estimated, half-finalized, final.</li><li>(2) Data to be provided in particular when GNI is substantially greater than GDP.</li></ul>					