## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N ${ }^{\circ} 3605 / 93$ 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 October 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.

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


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## Table 2A: Provision of the data which explain the transition between the public accounts budget deficit and the central government deficit/surplus


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


(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

(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 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 |  | Yea |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Data are in ...(millions of units of national currency) | 2004 | 2005 | 2006 | 2007 |  |
| Date: 30/09/2008 | ${ }^{(1)}$ | ${ }^{(1)}$ | ${ }^{(1)}$ | ${ }^{(1)}$ |  |
| Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)* | 40059 | 41601 | 34259 | 37886 |  |
| Net acquisition (+) of financial assets ${ }^{(3)}$ | 4185 | 6996 | 12998 | 6446 |  |
| Currency and deposits (F.2) | 627 | -1325 | 7801 | 10294 |  |
| Securities other than shares (F.3) | 2420 | 3391 | 2355 | 1039 |  |
| Loans (F.4) | 1901 | 2508 | 1999 | 3101 |  |
| Increase (+) | L L | L |  | L |  |
| Reduction (-) | L | L |  | L |  |
| Shares and other equity (F.5) | -3637 | -3600 | -2532 | -6160 |  |
| Increase (+) | L | L |  | L |  |
| Reduction (-) | L | L |  | L |  |
| Other financial assets (F.1, F. 6 and F.7) | 2874 | 6022 | 3375 | -1828. |  |
|  |  |  |  |  |  |
| Adjustments ${ }^{(3)}$ | 3542 | -6221 | -2550 | -3495 |  |
| 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) | 3528 | -3426 | -2127 | 1507. |  |
|  |  |  |  |  |  |
| Issurances above(-)/below(+) nominal value | 701 | 2053 | 1220 | -368 |  |
| Difference between interest (EDP D.41) accrued (-) and paid ${ }^{(4)}(+)$ | -2140 | -3241 | -797 | -4859 |  |
| Redemptions of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0. |  |
|  |  |  |  |  |  |
| Appreciation( $\left(\right.$ )/depreciation $(-)^{(5)}$ of foreign-currency debt ${ }^{(6)}$ | 1000 | -2063 | -276 | 268 |  |
| Changes in sector classification (K.12.1) ${ }^{(6)}(+/-)$ | 0 | 0 | 0 | 0 |  |
| Other volume changes in financial liabilities ( $\mathrm{K} .7, \mathrm{~K} .8, \mathrm{~K} .10)^{(6)}(-)$ | 453 | 456 | -570 | -43. |  |
|  |  |  |  |  |  |
| Statistical discrepancies | -1059 | -869 | -733 | 4597 |  |
| Difference between capital and financial accounts (B.9-B.9f) | -1093 | 263 | -1107 | 562 |  |
| Other statistical discrepancies (+/-) | 34 | -1132 | 374 | 4035. |  |
| Change in general government (S.13) consolidated gross debt ${ }^{(2)}$ | 46727 | 41507 | 43974 | 45434 |  |
| *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. <br> (3) Consolidated within general government. <br> (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. <br> (4) Including capital uplift <br> (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 |  | Ye |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Data are in ...(millions of units of national currency) | 2004 | 2005 | 2006 | 2007 |  |
| Date: 30/09/2008 | ${ }^{(1)}$ | (1) | ${ }^{(1)}$ | ${ }^{(1)}$ |  |
| Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)* | 36795 | 37375 | 34116 | 36918 |  |
| Net acquisition (+) of financial assets ${ }^{(3)}$ | 5178 | 11007 | 11013 | 5405 |  |
| Currency and deposits (F.2) | -3276 | -1389 | 1866 | 5131 |  |
| Securities other than shares (F.3) | 2642 | 3138 | 2597 | 1322 |  |
| Loans (F.4) | 2725 | 4612 | 4147 | 4405 |  |
| Increase (+) | L L |  |  |  |  |
| Reduction (-) | L |  |  |  |  |
| Shares and other equity (F.5) | 166 | -842 | -505 | -3769 |  |
| Increase (+) | L L |  |  |  |  |
| Reduction (-) | L L |  |  |  |  |
| Other financial assets (F.1, F.6 and F.7) | 2921 | 5488 | 2908 | -1684 |  |
|  |  |  |  |  |  |
| Adjustments ${ }^{(3)}$ | 2183 | -7399 | -1963 | -2516 |  |
| 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) | 3085 | -4129 | -2053 | 2235 |  |
|  |  |  |  |  |  |
| Issuances above(-)/below(+) nominal value | 701 | 2053 | 1220 | -368 |  |
| Difference between interest (EDP D.41) accrued(-) and paid ${ }^{(4)}(+)$ | -2140 | -3241 | -797 | -4859 |  |
| Redemptions of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 |  |
|  |  |  |  |  |  |
| Appreciation(+)/depreciation(-) $)^{(5)}$ of foreign-currency debt ${ }^{(6)}$ | 1000 | -2063 | -276 | 268 |  |
| Changes in sector classification (K.12.1) ${ }^{(6)}(+/-)$ | 0 | 0 | 0 | 0 |  |
| Other volume changes in financial liabilities (K.7, K.8, K.10) ${ }^{(6)}(-)$ | -463 | -19 | -57 | 208 |  |
|  |  |  |  |  |  |
| Statistical discrepancies | -311 | -1129 | -1305 | 4346 |  |
| Difference between capital and financial accounts (B.9-B.9f) | -359 | 3 | -976 | 338 |  |
| Other statistical discrepancies (+/-) | 48 | -1132 | -329 | 4008 |  |
| Change in central government (S.1311) consolidated gross debt ${ }^{(2)}$ | 43845 | 39854 | 41861 | 44153 |  |
| Central government contribution to general government debt (a=b-c) | 434076 | 471364 | 511456 | 554327 |  |
| Central government gross debt (level) (b) ${ }^{(3)}$ | 477037 | 516891 | 558752 | 602905 |  |
| Central government holdings of other subsectors debt (level) (c) ${ }^{(6)}$ | 42961 | 45527 | 47296 | 48578 |  |
| *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. <br> (3) Consolidated within central government. <br> (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. <br> (4) Including capital uplift <br> (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)


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 |  |  | ar |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Data are in ...(millions of units of national currency) | 2004 | 2005 | 2006 | 2007 |  |
| Date: 30/09/2008 | ${ }^{(1)}$ | ${ }^{(1)}$ | (1) | ${ }^{(1)}$ |  |
| Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)* | 3264 | 4226 | 143 | 968 |  |
| Net acquisition ( + ) of financial assets ${ }^{(3)}$ | -393 | -1795 | 4066 | 2339 |  |
| Currency and deposits (F.2) | 3818 | 3 | 5900 | 5206 |  |
| Securities other than shares (F.3) | -379 | 274 | -185 | -460 |  |
| Loans (F.4) | -64 | 464 | 318 | 13. |  |
| Increase (+) | L |  | L |  |  |
| Reduction (-) | L |  | L |  |  |
| Shares and other equity (F.5) | -3803 | -2758 | -2027 | -2391 |  |
| Increase (+) | L |  | L |  |  |
| Reduction (-) | L |  | L |  |  |
| Other financial assets (F.1, F.6 and F.7) | 35 | 222 | 60 | -29 |  |
|  |  |  |  |  |  |
| Adjustments ${ }^{(3)}$ | 1277 | 1490 | -180 | -1094 |  |
| 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) | 361 | 1015 | 333 | -843 |  |
|  |  |  |  |  |  |
| 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 ( $\mathrm{K} .7, \mathrm{~K} .8, \mathrm{~K} .10)^{(6)}(-)$ | 916 | 475 | -513 | -251 |  |
|  |  |  |  |  |  |
| Statistical discrepancies | -734 | 258 | -132 | 224 |  |
| Difference between capital and financial accounts (B.9-B.9f) | -734 | 260 | -131 | 224 |  |
| Other statistical discrepancies (+/-) | 0 | -2 | -1 | 0 |  |
| Change in local government (S.1313) consolidated gross debt ${ }^{(2)}$ | 3414 | 4179 | 3897 | 2437 |  |
| Local government contribution to general government debt ( $\mathrm{a}=\mathrm{b}-\mathrm{c}$ ) | 53784 | 58003 | 61885 | 64448 |  |
| Local government gross debt (level) (b) ${ }^{\text {a }}$ | 54169 | 58348 | 62245 | 64682 |  |
| Local government holdings of other subsectors debt (level) (c)* | 385 | 345 | 360 | 234 |  |
| *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. <br> (3) Consolidated within local government. <br> (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. <br> (4) Including capital uplift |  |  |  |  |

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)


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



[^0]:    (1) Please indicate status of data: estimated, half-finalized, final.

