## 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 2007

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


## 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 2C: Provision of the data which explain the transition between the working balances and the local 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)



## *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)


## *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) $\mathrm{AF} 2, \mathrm{AF} 33$ 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 |  | Ye |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Data are in ...(millions of units of national currency) | 2003 | 2004 | 2005 | 2006 |  |
| Date: 28/09/ 2007 | 2003/04 | 2004/05 | 2005/06 | 2006/07 |  |
| Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)* | 43 | 3281 | 5297 | 1749 |  |
| Net acquisition ( + ) of financial assets ${ }^{(3)}$ | -1851 | -2102 | 1045 | 1235 |  |
| Currency and deposits (F.2) | 1821 | 1177 | 2557 | 3358 |  |
| Securities other than shares (F.3) | -243 | -102 | -16 | -658 |  |
| Loans (F.4) | -42 | 107 | 546 | 227 |  |
| Increase (+) | L L |  |  |  |  |
| Reduction (-) | L L L |  |  |  |  |
| Shares and other equity (F.5) | -3533 | -3521 | -2271 | -1989 |  |
| Increase (+) | L L |  |  |  |  |
| Reduction (-) | L L |  |  |  |  |
| Other financial assets (F.1, F. 6 and F.7) | 146 | 237 | 229 | 297 |  |
|  |  |  |  |  |  |
| Adjustments ${ }^{(3)}$ | 235 | 1487 | -243 | -26 |  |
| 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) | -267 | 846 | -819 | -246 |  |
|  |  |  |  |  |  |
| 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( $(\text { )/depreciation(-) })^{(5)}$ 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 ( $\mathrm{K} .7, \mathrm{~K} .8, \mathrm{~K} .10)^{(6)}(-)$ | 502 | 641 | 576 | 220 |  |
|  |  |  |  |  |  |
| Statistical discrepancies | 767 | 23 | 774 | -391 |  |
| Difference between capital and financial accounts (B.9-B.9f) | 857 | 189 | 894 | -334 |  |
| Other statistical discrepancies (+/-) | -90 | -166 | -120 | -57 |  |
| Change in local government (S.1313) consolidated gross debt ${ }^{(2)}$ | -806 | 2689 | 6873 | 2567 |  |
| Local government contribution to general government debt (a=b-c) | 50547 | 53236 | 60109 | 62676 |  |
| Local government gross debt (level) (b) e | 50547 | 53236 | 60109 | 62676 |  |
| Local government holdings of other subsectors debt (level) (c) ${ }^{\text {e }}$ | 0 | 0 | 0 | 0 |  |
| *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)


## *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.
(6) Acluding 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.


