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 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

Member State: UK				Year		
Data are in(millions of units of national currency)	ESA 95	2003	2004	2005	2006	2007
Date: 28/09/ 2007	codes	2003/04	2004/05	2005/06	2006/07	planned - 2007/08
		2000,01	200 00	2000/00	2000/01	primited 2001/00
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-36229	-41079	-38042	-34036	-35142
- Central government	S.1311	-36186	-37798	-32745	-32287	-33161
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-43	-3281	-5297	-1749	-1981
- Social security funds	S.1314	M	M	M	M	
Consul government consulidated grass debt						
General government consolidated gross debt Level at nominal value outstanding at end of year		446244	483621	531370	574388	610509
By category:	3				•	
Currency and deposits	AF.2	78497	80186	87256	92673]
Securities other than shares, exc. financial derivatives	AF.33	335264	371579	408384	439078	1
Short-term	AF.331	20285	20246	18822	15536	
Long-term	AF.332	314979	351333	389562	423542]
Loans	AF.4	32483	31856	35730	42637	
Short-term	AF.41	25208	23576	27440	33764	
Long-term	AF.42	7275	8280	8290	8873	
General government expenditure on:						
Gross fixed capital formation	P.51	18770	22415	7808	24725	29039
Interest (consolidated)	EDP D.41	22776	24405	26252	28013	
p.m.: Interest (consolidated)	D.41 (uses)	22775	24585	26446		29657
Gross domestic product at current market prices	B.1*g	1157557	1218260	1272810	1347565	1378162
oroso domestic product at current market prices	D.1 g	113/33/	1210200	12/2010	1347303	13/0102

⁽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)	2003	2004	2005	2006	2007
Date: 28/09/ 2007	2003/04	2004/05	2005/06	2006/07	planned
Working balance in central government accounts	-36143	-37937	-32897	-32481	
(public accounts, please specify whether this working balance is cash-based)					
Financial transactions considered in the working balance	М	M	М	M	
Loans, granted (+)	М	M	М	M	
Loans, repayments (-)	М	M	М	M	
Equities, acquisition (+)	М	М	M	M	
Equities, sales (-)	М	М	M	M	
Other financial transactions (+/-)	М	М	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	М	М	
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	М			M	
Net borrowing (-) or net lending (+) of other central government bodies	М	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	-43				
Detail 1	-43	139	152	194	
Detail 2					
Detail 3					
Detail 4					
Detail 5					
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-36186	-37798	-32745	-32287	

(ESA 95 accounts)

⁽¹⁾ 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)	2003	2004	2005	2006	2007
Date: 28/09/ 2007	2003/04	2004/05	2005/06	2006/07	planned
Working balance in state government accounts	M	M	M	М	
(please specify whether this working balance is cash-based)					
Financial transactions considered in the working balance	М	M	M	М	
Loans (+/-)	М	M	M	M	
Equities (+/-)	М	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1					
Detail 2					
		I	1	T	
Non-financial transactions not considered in the working balance Detail 1	М	M	M	M	
Detail 1 Detail 2					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	М	M	
Difference between interest paid (+) and accided (EDI D.41)(-)	IVI	IVI	IVI	IVI	
Other accounts receivable (+)	М	М	М	М	
Detail 1					
Detail 2					
Other accounts payable (-)	М	М	M	М	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	М	M	M	M	
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	

(ESA 95 accounts)

⁽¹⁾ 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

Iember State: UK			Year				
ata are in(millions of units of national currency)	2003	2004	2005	2006	2007		
ate: 28/09/ 2007	2003/04	2004/05	2005/06	2006/07	planned		
/orking balance in local government accounts	-43	-3281	-5297	-1749			
lease specify whether this working balance is cash-based)							
inancial transactions considered in the working balance	М	М	М	М			
Loans (+/-)	М	М	М	М			
Equities (+/-)	M	М	M	M		<i></i>	······
Other financial transactions (+/-)	M	M	M	М			
Detail 1							
Detail 2							
djustment for non-financial transactions not considered in the working balance	M	M	M	М			
Detail 1							
Detail 2							
ifference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	М			
		ı	ı				
ther accounts receivable (+)	М	M	M	M			
Detail 1							
Detail 2			.,				
ther accounts payable (-) Detail 1	М	M	M	М			
Detail 2							
Detail 2							
djustment for subsector delimitation	М	М	М	М			
Detail 1	141	IVI	IVI	ivi			a
Detail 2							
							
ther adjustments (+/-) (please detail)	М	М	M	M			
Detail 1							
Detail 2							
Detail 3							
et borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-43	-3281	-5297	-1749			

⁽¹⁾ 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)	2003	2004	2005	2006	2007
Date: 28/09/ 2007	2003/04	2004/05	2005/06	2006/07	planned
Working balance in social security accounts	М	М	М	М	
(please specify whether this working balance is cash-based)					
Financial transactions considered in the working balance	M	М	М	М	
Loans (+/-)	M	М	М	М	
Equities (+/-)	M	M	М	М	
Other financial transactions (+/-)	M	M	М	М	
Detail 1					
Detail 2					
Adjustment for non-financial transactions not considered in the working balance		М	М	М	
Detail 1	IVI	IVI	IVI	IVI	
Detail 2					
Doldii Z					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	М	М	
		-			
Other accounts receivable (+)	M	M	М	М	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	М	М	
Detail 1					
Detail 2					
A di		h.	1	1	
Adjustment for subsector delimitation Detail 1	M	М	M	M	
Detail 1 Detail 2					
Detail 2					
Other adjustments (+/-) (please detail)	M	М	М	М	
Detail 1	141	101	141	IVI	
Detail 2					
Detail 3					
			-	1	
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	M	М	М	М	

(ESA 95 accounts)

⁽¹⁾ 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)

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 general government (S.13)*	36229	41079	38042	34036
Net acquisition (+) of financial assets (3)	5358	786	14146	8901
Currency and deposits (F.2)	1752	-2995	4759	6678
Securities other than shares (F.3)	-160	2212	5082	-35
Loans (F.4)	3034	1956	2640	1798
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3242	-2995	-3498	-4302
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	3974	2608	5163	4762
, , , , , , , , , , , , , , , , , , , ,				
Adjustments (3)	2247	13	-2802	880
Net incurrence (-) of liabilities in financial derivatives (F.34)	43	-139	-152	-194
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	2978	-879	-5533	1426
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⁾	-201	-17	168	-235
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⁾ (-)	-148	201	554	-341
• • • • • • • • • • • • • • • • • • • •				
Statistical discrepancies	1295	-4501	-1637	-799
Difference between capital and financial accounts (B.9-B.9f)	249	-143	653	-120
Other statistical discrepancies (+/-)	1046	-4358	-2290	-679
Change in general government (S.13) consolidated gross debt ⁽²⁾	45129	37377	47749	43018

⁽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	2002	Ye		2004
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 central government (S.1311)*	36186	37798	32745	32287
Net acquisition (+) of financial assets (3)	3913	3133	18606	7831
Currency and deposits (F.2)	311	-4713	2204	3251
Securities other than shares (F.3)	-294	2316	5587	32
Loans (F.4)	-223	2633	7108	2396
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	2371	4934	4465
, , , , , , , , , , , , , , , , , , , ,				
Adjustments (3)	2012	-1474	-2559	906
Net incurrence (-) of liabilities in financial derivatives (F.34)	43	-139	-152	-194
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	3245	-1725	-4714	1672
,		-		-
Issuances above(-)/below(+) nominal value	-157	1072	2310	277
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-268		-149	-53
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
	-			-
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-201	-17	168	-235
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⁾ (-)	-650	-440	-22	-561
Other volume offeriges in interioral habilities (13.7, 13.6, 13.76)	-030	-110	-22	-501
Statistical discrepancies	528	-3970	-2838	252
Difference between capital and financial accounts (B.9-B.9f)	-608		-241	214
Other statistical discrepancies (+/-)	1136		-2597	38
Other statistical discrepancies (+/-)	1130	-3036	-2597	30
Change in central government (S.1311) consolidated gross debt (2)	42639	35487	45954	41276
Central government contribution to general government debt (a=b-c)	395697	430385	471261	511712
Central government gross debt (level) (b) (3)	437237	472724	518678	559954
Central government gloss debt (level) (b) (c) Central government holdings of other subsectors debt (level) (c) (c)	437237	4/2/24	518678 47417	48242
Central government holdings of other subsectors debt (level) (c)	41540	42339	4/41/	40242

- (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: UK			ear	I
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 state government (S.1312)*	M	М	М	М
Net acquisition (+) of financial assets (3)	0	0	0	0
Currency and deposits (F.2)	М	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	М	M	M
Reduction (-)	М	M	M	M
Shares and other equity (F.5)	M	M	М	M
Increase (+)	M	М	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	М
Adjustments (3)	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	М	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	М	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	М	М
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
		•	•	•
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	М	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	М	М	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)			M	М
(, , , , , , , , , , , , , , , , , , ,				
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)			М	М
Other statistical discrepancies (+/-)	M	M	M	M
		1		
Change in state government (S.1312) consolidated gross debt (2)	M	M	М	М
State government contribution to general government debt (a=b-c)	M	M	М	M
State government gross debt (level) (b) (3)	M	M	M	M
State government holdings of other subsectors debt (level) (c)(6)	М	M	M	M
*Please note that the sign convention for net horrowing / net lending is diffe	wont from to	blog 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		Ye	ear	
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	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3533	-3521	-2271	-1989
Increase (+)	L	L	L	L
Reduction (-)	L	L	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(+)/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⁾ (-)	502	641	576	220
	302	341	310	
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		-57
			720	<u> </u>
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) ®	50547	53236	60109	62676
Local government holdings of other subsectors debt (level) (c)	000.11	00200	0	020.0

- (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		V,	ear	
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 social security funds (S.1314)*	M	М	М	М
Net acquisition (+) of financial assets (3)	(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	М	M	M
Increase (+)	M	М	M	M
Reduction (-)	M	М	M	M
Shares and other equity (F.5)	M	М	M	M
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Other financial assets (F.1, F.6 and F.7)	М	М	М	М
, , , , , , , , , , , , , , , , , , , ,			•	
Adjustments (3)	(0		0 0
Net incurrence (-) of liabilities in financial derivatives (F.34)	М	М	М	М
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	М	М	M
to mountained () or other has made (r. 10) the and thin)		1		1
Issuances above(-)/below(+) nominal value	М	М	М	М
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
Redemptions of debt above(+)/below(-) norminal value	IVI	IVI	IVI	IVI
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	N4	М	М	М
	IVI			+
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	IVI	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	IVI	M	M
		h.		
Statistical discrepancies	M	M	М	M
Difference between capital and financial accounts (B.9-B.9f)	М	М	М	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in social security (S.1314) consolidated gross debt (2)	М	М	М	М
- ,, ,				1
Social security contribution to general government debt (a=b-c)	М	М	М	М
Social security contribution to general government dept (a=b-c) Social security gross debt (level) (b) ⁽³⁾		M	M	M
. , , , ,	M M	M	M	M
Social security holdings of other subsectors debt (level) (c)	IVI	IVI	IVI	IVI

- (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: 28/09/ 2007	2003 2003/04	2004 2004/05	Year 2005 2005/06	2006	2007 forecast
Number 2	Trade credits and advances (AF.71 L)	9745	9745	9745	9745	
3	Amount outstanding in the government debt from the financing of public und	ertakings				
	Data:	5308	5861	6334	5087	
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value government debt, please provide information on i) the extent of these differences:	of				
10	ii) the reasons for these differences: Gross National Income at current market prices (B.5*g)(2)	1157091	1220667	1272407	1338336	
10	 (1) Please indicate status of data: estimated, half-finalized, final. (2) Data to be provided in particular when GNI is substantially greater than GDP. 	1131071	1220007	12/2407	1330330	