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Public sector finances

June 2008

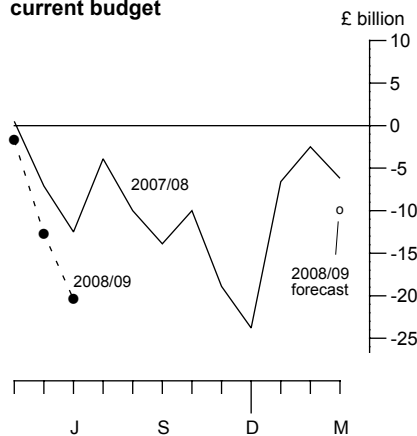
Provisional estimates of the public finances show that in June the public sector had:

- a current budget deficit of £7.6 billion;
- net borrowing of £9.2 billion

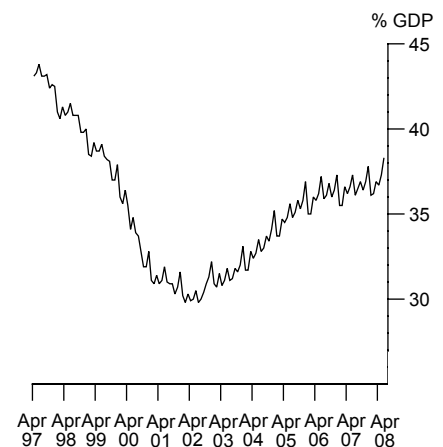
and at the end of June:

- net debt was £555.3 billion, equivalent to 38.3 per cent of gross domestic product.

Cumulative public sector current budget



Net debt as a percentage of GDP



Public sector

| | June | | April – June | | Difference |
|---|-------|-------|--------------|---------|------------|
| | 2008 | 2007 | 2008–09 | 2007–08 | |
| <i>Not seasonally adjusted: £ billion¹</i> | | | | | |
| Current budget | -7.6 | -5.3 | -20.4 | -12.5 | -7.9 |
| Net borrowing | 9.2 | 6.3 | 24.4 | 14.7 | 9.6 |
| Net debt² | 555.3 | 514.6 | | | 40.7 |
| Net debt (% annual GDP)² | 38.3 | 37.3 | | | 1.0 |

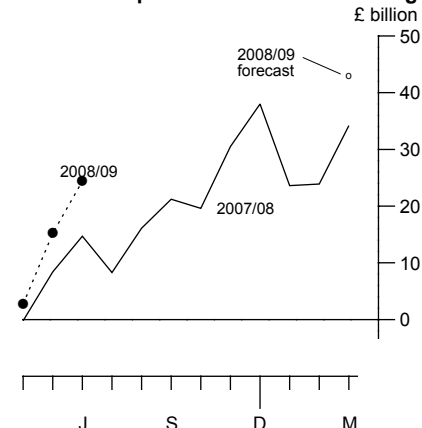
¹ Unless otherwise stated

² Net debt at the end of the month

Reconciliation of public finance statistics

| | June | | April – June | | Difference |
|---|------|------|--------------|---------|------------|
| | 2008 | 2007 | 2008–09 | 2007–08 | |
| <i>Not seasonally adjusted: £ billion</i> | | | | | |
| Public sector net investment | 1.5 | 1.0 | 4.0 | 2.3 | 1.7 |
| <i>Minus</i> | | | | | |
| Public sector current budget | -7.6 | -5.3 | -20.4 | -12.5 | -7.9 |
| Public sector net borrowing | 9.2 | 6.3 | 24.4 | 14.7 | 9.6 |

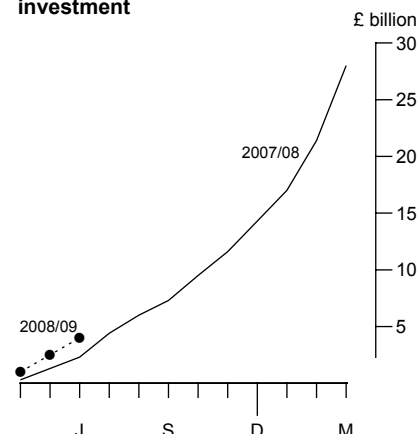
Cumulative public sector net borrowing



Sectoral breakdown of public sector net borrowing

| | June | | April – June | | Difference |
|---|------|------|--------------|---------|------------|
| | 2008 | 2007 | 2008–09 | 2007–08 | |
| <i>Not seasonally adjusted: £ billion</i> | | | | | |
| Central government | 8.8 | 6.4 | 28.2 | 20.1 | 8.2 |
| Local government | 0.3 | -0.1 | -3.0 | -5.1 | 2.2 |
| General government | 9.1 | 6.3 | 25.3 | 15.0 | 10.3 |
| Public corporations | 0.1 | 0.0 | -0.9 | -0.2 | -0.7 |
| Public sector | 9.2 | 6.3 | 24.4 | 14.7 | 9.6 |

Cumulative public sector net investment



Fiscal indicators over the economic cycle¹ (as per cent of GDP)

| | Public sector current budget | Public sector net debt (at end of period) |
|---------|------------------------------|---|
| 1997/98 | -0.11 | 41.3 |
| 1998/99 | 1.19 | 39.2 |
| 1999/00 | 2.27 | 36.4 |
| 2000/01 | 2.42 | 31.4 |
| 2001/02 | 1.21 | 30.3 |
| 2002/03 | -1.04 | 31.5 |
| 2003/04 | -1.53 | 32.8 |
| 2004/05 | -1.59 | 34.7 |
| 2005/06 | -1.13 | 36.0 |
| 2006/07 | -0.33 | 36.6 |
| 2007/08 | -0.44 | 36.9 |

1. Based on HM Treasury's judgement of economic cycle, see background note 7.

Central Government Accounts

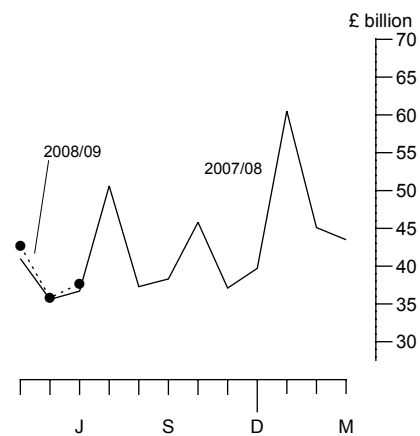
| | June | | April – June | | Difference |
|---|-------------|-------------|--------------|--------------|------------|
| | 2008 | 2007 | 2008–09 | 2007–08 | |
| <i>Not seasonally adjusted: £ billion</i> | | | | | |
| Current receipts | | | | | |
| Taxes on production ¹ | 14.9 | 14.7 | 44.7 | 44.0 | 0.7 |
| Taxes on income and wealth ¹ | 12.0 | 11.7 | 40.1 | 39.1 | 1.0 |
| Other taxes | 1.0 | 1.1 | 3.2 | 3.3 | -0.1 |
| Compulsory social contributions | 8.3 | 7.9 | 23.9 | 22.8 | 1.1 |
| Interest and dividends | 0.7 | 0.6 | 2.3 | 2.2 | 0.1 |
| Other receipts | 0.7 | 0.7 | 2.1 | 2.1 | 0.0 |
| Total current receipts² | 37.7 | 36.7 | 116.2 | 113.4 | 2.8 |
| Current expenditure | | | | | |
| Interest | 2.4 | 2.0 | 8.5 | 7.4 | 1.1 |
| Net social benefits | 12.1 | 11.5 | 36.6 | 34.1 | 2.5 |
| Other current expenditure | 29.3 | 27.4 | 91.3 | 86.1 | 5.2 |
| Total current expenditure | 43.8 | 41.0 | 136.4 | 127.6 | 8.8 |
| Depreciation | -0.5 | -0.5 | -1.6 | -1.5 | -0.1 |
| Current budget | -6.7 | -4.8 | -21.8 | -15.8 | -6.1 |
| Investment ³ | 2.6 | 2.1 | 8.0 | 5.8 | 2.2 |
| <i>Less</i> | | | | | |
| Depreciation | 0.5 | 0.5 | 1.6 | 1.5 | 0.1 |
| Net investment | 2.1 | 1.6 | 6.4 | 4.3 | 2.1 |
| Net borrowing | 8.8 | 6.4 | 28.2 | 20.1 | 8.2 |

1. See table PSF3 for details of VAT and income tax

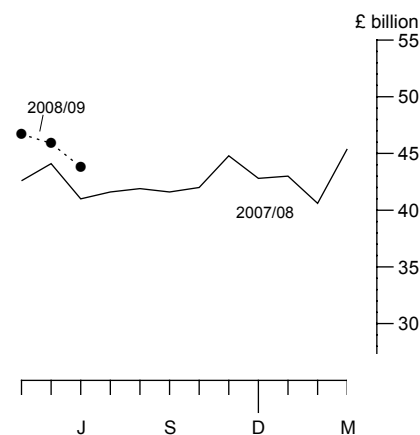
2. This definition of current receipts is the one used in the HM Treasury publications and includes taxes on capital (Inheritance tax), which in ESA95 are in the capital account

3. Investment is capital formation, plus net acquisition of land, and net payments of investment grants, less sales of capital assets.

Central government current receipts



Central government current expenditure



Main Statistics

The main statistics released show that in June 2008:

- the **public sector current budget** was in deficit by £7.6 billion; this is a £2.3 billion higher deficit than in June 2007, when there was a deficit of £5.3 billion;
- **public sector net borrowing** was £9.2 billion; this is £2.9 billion higher net borrowing than in June 2007, when net borrowing was £6.3 billion;
- the **public sector net cash requirement** (see table PSF4) was £15.5 billion, a £5.4 billion higher net cash requirement than in June 2007, when there was a net cash requirement of £10.1 billion. N.B. rather than looking at the cash measure, which can be misleading due to timing factors, it is better to look at the other, accruals-based, statistics
- at the end of June 2008 **public sector net debt** was £555.3 billion (equivalent to 38.3 per cent of GDP). This compares to £514.6 billion (37.3 per cent) as at the end of June 2007.

Financial year to date (April 2008 – June 2008):

Monthly data can be volatile, so it can be misleading to read too much into one month's data. The following paragraphs give information on the financial year to date and comparisons with the corresponding period of the previous financial year.

In financial year 2008/09:

- the **public sector current budget** was in deficit by £20.4 billion; this is a £7.9 billion higher deficit than in the same period of 2007/08, when there was a deficit of £12.5 billion;
- **public sector net borrowing** was £24.4 billion. This is a £9.6 billion higher net borrowing than in the same period of 2007/08, when there was net borrowing of £14.7 billion;
- the **public sector net cash requirement** (see table PSF7) was £25.5 billion; £12.8 billion higher net cash requirement when compared with the same period of 2007/08 when there was a net cash requirement of £12.7 billion.

Revisions

There have been revisions to Public Sector Current Budget and Net Borrowing from 2006/07 onwards. Revisions in 2006/07 are small. Revisions to 2007/08 have reduced the Current Budget deficit in that financial year by £0.7 billion; and reduced Net Borrowing by £0.4 billion.

The April and May 2008 figures were provisional and revisions to both central government receipts and expenditure have increased the Current Budget deficit and Net Borrowing in the first two months of the financial year by £3.4bn and £2.5bn respectively. The revision to the Current Budget is also affected by the reallocation of some capital expenditure to current expenditure for local government and public corporations.

The public finance statistics presented in the main tables in this release do not include Northern Rock and the Bank of England. These data will be included in the First Release as soon as is practicable but it is not possible to give a firm date when this might be. However, in background note 2 there is a table showing public sector net debt including the Bank of England and Northern Rock, which has been updated to include figures for June 2008.

Background notes

Inclusion of Northern Rock and Bank of England in Public Sector Finances

1. On 7 February 2008, ONS announced that Northern Rock plc would be classified as a public financial corporation from 9 October 2007, when the support arrangements provided by the Bank of England were amended. Prior to this date it was classified to the private sector. The ONS also examined the structures and arrangements used in Northern Rock plc's borrowing programme, which involves securitisation of mortgage assets. ONS judgement here was to also classify to the public sector the UK-resident special purpose vehicles used in the securitisation programme. To allow for a consistent and meaningful presentation of the dataset the Bank of England, which is also a public financial corporation, will also be fully included within the Public Sector Finances at the same time.
2. The public finance statistics presented in the main tables in this release do not include Northern Rock and the Bank of England. These data will be included in the First Release as soon as practicable but it is not possible to give a firm date when this might be. The delay is to allow sufficient time for the required data to be quality assured and checked to ensure that commercially sensitive information is not disclosed. The data also needs to be incorporated into the public sector finances compilation system. However, the effect of including the Bank of England and Northern Rock (including its special purpose vehicles) on public sector net debt is shown in the following table. The approximate net debt position for the Bank of England and Northern Rock (including its SPVs) can be inferred from the table. In line with the National Statistics Protocol on Data Access and Confidentiality, consent has been obtained from both organisations for the release of this information. (See next page)
3. Further information on the classification of Northern Rock and the implications for the Public Sector Finances and National Accounts can be found in the detailed article published at www.statistics.gov.uk/northernrock. A separate article on the Bank of England's inclusion in Public Sector Finances can be found at www.statistics.gov.uk/boe-classification.

Bank of England Special Liquidity Scheme

4. On 21 April 2008 the Bank of England announced its Special Liquidity Scheme. ONS is considering the classification issues for the scheme using its usual classification process. This will take some time. Once a decision has been made it will be announced using ONS's usual procedures, which respect equality of access to any decisions that may affect market sensitive statistics. Therefore the figures published in this release do not include any information relating to the Scheme.

Table for background note 2

| At end | Public sector net debt (£bn) | | Public sector net debt as % of GDP | |
|----------------|---|--|---|--|
| | Excluding Northern Rock & Bank of England | Including Northern Rock & Bank of England* | Excluding Northern Rock & Bank of England | Including Northern Rock & Bank of England* |
| March 1998** | 352.9 | 351.9 | 41.3 | 41.2 |
| March 1999 | 351.6 | 350.6 | 39.2 | 39.0 |
| March 2000 | 345.4 | 344.3 | 36.4 | 36.3 |
| March 2001 | 312.4 | 311.0 | 31.4 | 31.3 |
| March 2002 | 315.5 | 314.1 | 30.3 | 30.2 |
| March 2003 | 347.1 | 345.7 | 31.5 | 31.4 |
| March 2004 | 382.8 | 381.3 | 32.8 | 32.6 |
| March 2005 | 423.6 | 421.9 | 34.7 | 34.6 |
| March 2006 | 463.0 | 461.1 | 36.0 | 35.9 |
| March 2007 | 499.7 | 497.7 | 36.6 | 36.5 |
| June 2007 | 514.6 | 512.8 | 37.3 | 37.1 |
| September 2007 | 516.2 | 514.2 | 36.9 | 36.7 |
| December 2007 | 535.7 | 633.5 | 37.8 | 44.7 |
| March 2008 | 528.5 | 620.9 | 36.9 | 43.3 |
| June 2008 | 555.3 | 640.5 | 38.3 | 44.2 |

* Northern Rock included from October 2007

** ONS estimate

Summary Quality Report

5. A summary quality report for the public sector finances can be found at http://www.statistics.gov.uk/articles/nojournal/PSF_for%20web.pdf. This report describes in detail the intended uses of the statistics presented in this publication, their general quality and the methods used to produce them.

Definitions and methods of measurements

6. A guide to monthly public sector finance statistics is available from http://www.statistics.gov.uk/downloads/theme_other/GSSMethodology_No_12_v2.pdf. It explains the concepts and measurement of the monthly data, plus those previously published, and gives some long runs of historical data. It is also available as a paper publication, number 12 in the GSS methodological guide series, ISBN 1 85774 296 6, (price £5). The following background notes explain the monthly data.
7. The current budget is derived, as net saving plus receipts of capital taxes, from national accounts under the *European System of Accounts 1995 (ESA95)*. It is the key measure for assessing progress against the golden rule, one of the Government's two main fiscal rules. This states that, on average over the economic cycle, the Government should borrow only to invest and not to fund current expenditure. HM Treasury has stated that progress against the golden rule will be measured by averaging the surplus on current budget, when expressed as a percentage of GDP, over each year of the economic cycle.

So to accord with the rule, this average should be positive. HM Treasury's judgement on the length of the current economic cycle was set out in the *Budget Report 2008* (page 20) (published by HM Treasury on 12 March 2008) which stated: "Evidence from the cyclical indicators monitored by the Treasury, and the latest National Accounts data, suggest that the economy passed up through trend in the second half of 2006. The small positive output gap at the beginning of 2008 is forecast to turn negative during 2008, to stand at around ½ a per cent in the first half of 2009. With output judged to be close to trend at the end of 2007, growth forecast to slow to below trend rates in 2008 and 2009, and prospective National Accounts revisions, it remains too soon to assess whether the second half of 2006 marks the end of the economic cycle that is judged to have started in the first half of 1997."

8. Procedures for calculating net borrowing are discussed in the methodological guide. The current budget is obtained by subtracting net borrowing from an estimate of net investment. For central government it is possible to derive monthly estimates of the current budget directly from data on transactions in current receipts and expenditures.
9. Net investment is defined as investment less depreciation. Investment is capital formation (acquisition of fixed assets, stocks and valuables net of any sales) plus net payments of capital grants. Data sources are: **Capital expenditure**: for central government procedures have been established to collect capital expenditure monthly from departments within a timetable needed for publication in this First Release. For local government, monthly capital expenditure data are not available, so estimates are made based on local government's view of its expected capital expenditure for the year, updated by actual quarterly outturn data, and monthly information on asset sales. For public corporations there is a mixture of reported monthly capital expenditure figures and estimates. **Depreciation** is derived from a model that uses assumptions about asset lives and a rolling estimate of the public sector's stock of capital assets derived from capital expenditure data. The figures are reasonably stable through time so adequate monthly figures can be estimated that are consistent with the model's expected quarterly outputs.
10. Public sector net debt is built up by first calculating the public sector's financial liabilities that are related to the financing items of the public sector net cash requirement (PSNCR). These are scored at face value. Liquid assets, mainly foreign exchange reserves and bank deposits, are then subtracted to reach net debt. Net debt in this First Release is calculated from the latest available measurement of the stock of public sector financing liabilities and liquid assets, and adding the change since then implied by PSNCR. This method is refined by taking account of some other adjustments, such as revaluations of the foreign exchange reserves due to currency exchange rate movements, and discounts/premia on the nominal price of debt issued.

11. Public sector net debt is the key measure for assessing progress against the Government's other main fiscal rule, the sustainable investment rule. *The Economic and Fiscal Strategy Report (1998)* states (page 5) that to meet this rule, "Net public debt as a proportion of GDP will be held over the economic cycle at a stable and prudent level." It also states (page 22) that "The Government believes that, other things equal, it is desirable that net public debt be reduced to below 40 per cent of GDP over the economic cycle." *The Budget Report 2008* (page 20) explains how the reclassification of Northern Rock from 9 October 2007 impacts on the sustainable investment rule: "The reclassification of Northern Rock to the public sector will bring its assets and liabilities temporarily into the public finances. In line with the Code for *Fiscal Stability*, while Northern Rock remains in the public sector the Government will measure performance against the sustainable investment rule using figures excluding its impact." From *Budget 2002* HM Treasury has also published a version of public sector net debt excluding the effect of cyclical fluctuations; this is referred to as 'core debt'. The Bank of England will be included in the measure of public sector net debt used for monitoring performance against the sustainable investment rule.
12. The GDP figure used to calculate the net debt ratio is the 'not seasonally adjusted' current price version. The GDP denominator for each debt ratio observation in the time series is the 12 months centred around the observation, e.g. six months before and six months after it. Hence, this requires estimates or forecasts of GDP to be available covering the period from six months before to six months after. This estimation procedure is explained in detail in an article, 'The use of GDP in fiscal ratio statistics', available at www.statistics.gov.uk/psa.
13. As a result of this estimation procedure the debt ratio is provisional when first published and subject to later revision when outturn GDP first becomes available and later when more refined estimates of GDP are published.
14. Net borrowing is consistent with the definitions in ESA95. Public sector net borrowing is the Government's preferred measure of the short term impact of fiscal policy on the economy.
15. The **2008 Budget Report (published by HM Treasury 12 March 2008)** gave the following forecasts for the financial year 2008/09:
 - public sector current budget: a deficit of £10 billion
 - public sector net borrowing: £43 billion
 - public sector net debt: 38.5 per cent of GDP at end March 2009

Consistency with other National Statistics

16. The Public Sector Finances differ from other National Accounts data in that they have a more flexible revisions policy. The most up to date information is used in the PSF for all time periods and revisions can be included for all time periods in each release. This means that the PSF data may be inconsistent with the published GDP data and sector and financial accounts, as a revision may not be incorporated into the main National Accounts data set until a later date due to the more restrictive revisions policy.
17. General government net borrowing reported in this release forms the basis of the reports of Government Deficit under the Maastricht Treaty. This was most recently reported on in March 2008, <http://www.statistics.gov.uk/pdfdir/maast0308.pdf>. The definition of general government net borrowing to be reported for the Excessive Deficits Procedure is different to that used for National Accounts. A regulation requires that payments on swaps are treated as interest payments; for all other purposes, including the national accounts and the *Public Sector Finances First Release*, such payments are shown as financing items, consistent with ESA95. The definitions of the deficit also differ in the treatment of the government's receipts for allowing the use of spectrum by third generation mobile phone companies. UK interpretation of ESA95 is to treat these receipts as rents, whereas Eurostat requires that, for the Excessive Deficits Procedure, they are reported as the sale of assets.

Accuracy

18. Central Government departmental expenditure data are subject to various validation processes and improve over time. They go through four main stages:
 - stage 1 - initially, they are estimated using in-year reported data;
 - stage 2 - in the July following the completion of the financial year the *Public Expenditure Outturn White Paper* is published, which gives department's updates of full financial year estimates, but no in-year profile;
 - stage 3 - at the time of the autumn *Pre-Budget Report* these financial year estimates are updated;
 - stage 4 – at the time of the *Budget Report* the following year the *Public Expenditure Statistical Analyses* are published and the financial year estimates are further improved. The departmental accounts will have been audited by this stage.

Data up to and including 2006/07 are at stage 4.

The 2007/08 data are at stage 1.

In last month's release, although central government data for April and May 2008 were mainly based on the first set of outturn figures from departments, data for some major departments were estimated from full year plans. As a result the figures were more subject to revision than is usual.

19. For **Local Government**, ONS continues to work in partnership with DCLG, the Devolved administrations and HM Treasury to improve the local government account. Expenditure data for 2007/08 onwards are based on forecasts and are subject to revisions when outturn data become available.

Revisions

20. Table PSF9R presents the latest revisions to key aggregates. The largest revisions normally occur in the month following first release, when estimated and provisional data are replaced with firmer information.
21. One indication of the reliability of the key indicators in this release can be obtained by monitoring the size of revisions. The table below shows summary information on the size and direction of revisions from first publication to one year later. The average of five years worth of such revisions is shown (e.g. from those first published in June 2002 (for May 2002) to May 2007 first estimates). Please note that these indicators only report summary measures for revisions, the revised data may still be subject to measurement error.

| | | Revisions between first publication and estimate twelve months later | |
|-------------------------------|----------------------|--|--|
| | Latest monthly value | Average over the last five years | Average over the last five years (average absolute revision) |
| Current Budget (ANMU) £m | -7,624 | -241 | 1,199 |
| Net borrowing (-ANNX), £m | 9,164 | 56 | 1,149 |
| Net debt as a % of GDP (RUTO) | 38.3 | -0.1 | 0.3 |

22. A statistical test is applied to the average revision to determine whether it is statistically significantly different from zero. An asterisk (*) is used to indicate if a mean revision has been found to be statistically significant. A spreadsheet giving these estimates and the calculations behind the averages in the tables is available on the National Statistics website at <http://www.statistics.gov.uk/StatBase/Product.asp?vInk=805>. More information about the revisions material in this Release can be found on the National Statistics website: <http://www.statistics.gov.uk/cci/article.asp?ID=793>

Publication policy

23. Complete runs of series in this Release are available to download free of charge at <http://www.statistics.gov.uk/timeseries>. Alternatively, for low-cost tailored data call Online Services on 020 7533 5675 or email tailored@statistics.gov.uk. Data underlying the graphs in the First Release are available on request.

24. An electronic dataset is made available three working days after publication of the *Public Sector Finances First Release*. This contains quarterly data consistent with the latest *Public Sector Finances First Release*, analysed by economic category and sub-sector. The dataset is available at http://www.statistics.gov.uk/downloads/theme_economy/PSF_Supplementary_Data.xls
25. Details of the policy governing the release of new data are available from the National Statistics press office. Special arrangements apply to the public sector finances, which is a joint release with HM Treasury. Its Public Sector Finances (PSF) team working on the data have access to them at all stages, and certain other individuals in HM Treasury may have access to them earlier than would be the case with most National Statistics releases. A list of those outside ONS and the PSF team with pre-publication access to the contents of this release is available on request.
26. **National Statistics** are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference. © Crown copyright 2008

List of tables in this release

Public Sector Finances

- PSF1. Main public sector statistics
- PSF2. Net borrowing by sub-sector
- PSF3. Central government non-financial account
- PSF4. Net cash requirement by sub-sector
- PSF5. Reconciliation of net borrowing with net cash requirement
- PSF6. Central government net cash requirement determinants
- PSF7. Financial year to date
- PSF8. Net debt
- PSF9R. Revisions since last publication

PSF1 Public Sector Summary Balances

£ million

| | Current Budget | Net Investment | Net Borrowing | Net Debt (£ billion) | Net Debt as a % GDP |
|----------|----------------|----------------|---------------|-------------------------|---------------------|
| | ANMU | -ANNW | -ANNX | RUTN | RUTO |
| 1999 | 17 563 | 5 451 | -12 112 | 356.0 | 37.9 |
| 2000 | 21 478 | 4 810 | -16 668 | 321.9 | 32.8 |
| 2001 | 19 771 | 11 173 | -8 598 | 324.2 | 31.6 |
| 2002 | -6 850 | 11 983 | 18 833 | 349.3 | 32.2 |
| 2003 | -18 855 | 15 173 | 34 028 | 381.4 | 33.1 |
| 2004 | -20 040 | 17 075 | 37 115 | 425.4 | 35.2 |
| 2005 | -18 108 | 23 927 | 42 035 | 467.1 | 36.9 |
| 2006 | -5 355 | 23 791 | 29 146 | 501.8 | 37.3 |
| 2007 | -9 624 | 26 167 | 35 791 | 535.7 | 37.8 |
| 1999/00 | 21 005 | 5 395 | -15 610 | 345.4 | 36.4 |
| 2000/01 | 23 487 | 5 225 | -18 262 | 312.4 | 31.4 |
| 2001/02 | 12 213 | 11 831 | -382 | 315.5 | 30.3 |
| 2002/03 | -11 095 | 13 707 | 24 802 | 347.1 | 31.5 |
| 2003/04 | -17 422 | 15 590 | 33 012 | 382.8 | 32.8 |
| 2004/05 | -18 965 | 20 616 | 39 581 | 423.6 | 34.7 |
| 2005/06 | -14 073 | 23 550 | 37 623 | 463.0 | 36.0 |
| 2006/07 | -4 373 | 25 754 | 30 127 | 499.7 | 36.6 |
| 2007/08 | -6 210 | 28 038 | 34 248 | 528.5 | 36.9 |
| 2005 Q1 | 9 112 | 10 294 | 1 182 | 423.6 | 34.7 |
| Q2 | -12 189 | 2 307 | 14 496 | 439.1 | 35.6 |
| Q3 | -3 934 | 4 787 | 8 721 | 446.9 | 35.8 |
| Q4 | -11 097 | 6 539 | 17 636 | 467.1 | 36.9 |
| 2006 Q1 | 13 147 | 9 917 | -3 230 | 463.0 | 36.0 |
| Q2 | -10 698 | 3 977 | 14 675 | 484.4 | 37.2 |
| Q3 | -1 045 | 4 838 | 5 883 | 487.5 | 36.8 |
| Q4 | -6 759 | 5 059 | 11 818 | 501.8 | 37.3 |
| 2007 Q1 | 14 129 | 11 880 | -2 249 | 499.7 | 36.6 |
| Q2 | -12 471 | 2 267 | 14 738 | 514.6 | 37.3 |
| Q3 | -1 439 | 5 058 | 6 497 | 516.2 | 36.9 |
| Q4 | -9 843 | 6 962 | 16 805 | 535.7 | 37.8 |
| 2008 Q1 | 17 543 | 13 751 | -3 792 | 528.5 | 36.9 |
| Q2 | -20 352 | 4 016 | 24 368 | 555.3 | 38.3 |
| 2006 Jun | -4 927 | 925 | 5 852 | 484.4 | 37.2 |
| Jul | 8 127 | 1 684 | -6 443 | 471.2 | 35.9 |
| Aug | -5 282 | 1 276 | 6 558 | 475.6 | 36.1 |
| Sep | -3 890 | 1 878 | 5 768 | 487.5 | 36.8 |
| Oct | 4 111 | 883 | -3 228 | 479.4 | 36.0 |
| Nov | -7 124 | 1 782 | 8 906 | 487.7 | 36.4 |
| Dec | -3 746 | 2 394 | 6 140 | 501.8 | 37.3 |
| 2007 Jan | 14 757 | 2 925 | -11 832 | 480.3 | 35.5 |
| Feb | 676 | 3 142 | 2 466 | 482.1 | 35.5 |
| Mar | -1 304 | 5 813 | 7 117 | 499.7 | 36.6 |
| Apr | 549 | 330 | -219 | 496.1 | 36.2 |
| May | -7 692 | 968 | 8 660 | 503.5 | 36.6 |
| Jun | -5 328 | 969 | 6 297 | 514.6 | 37.3 |
| Jul | 8 594 | 2 115 | -6 479 | 501.3 | 36.1 |
| Aug | -6 139 | 1 662 | 7 801 | 508.6 | 36.5 |
| Sep | -3 894 | 1 281 | 5 175 | 516.2 | 36.9 |
| Oct | 3 889 | 2 220 | -1 669 | 510.8 | 36.4 |
| Nov | -8 894 | 2 074 | 10 968 | 520.0 | 36.9 |
| Dec | -4 838 | 2 668 | 7 506 | 535.7 | 37.8 |
| 2008 Jan | 17 148 | 2 754 | -14 394 | 513.0 | 36.1 |
| Feb | 4 147 | 4 359 | 212 | 516.9 | 36.2 |
| Mar | -3 752 | 6 638 | 10 390 | 528.5 | 36.9 |
| Apr | -1 657 | 1 031 | 2 688 | 527.6 | 36.7 |
| May | -11 071 | 1 445 | 12 516 | 539.1 | 37.3 |
| Jun | -7 624 | 1 540 | 9 164 | 555.3 | 38.3 |

PSF2 Public Sector Net Borrowing

£ million

| | Net Borrowing | | | | |
|----------|--------------------|------------------|--------------------|---------------------|---------------|
| | Central government | Local government | General government | Public corporations | Public sector |
| | -NMFJ | -NMOE | -NNBK | -CPCM | -ANNX |
| 1999 | -10 599 | 1 850 | -8 749 | -3 363 | -12 112 |
| 2000 | -16 289 | 2 951 | -13 338 | -3 330 | -16 668 |
| 2001 | -9 451 | 2 724 | -6 727 | -1 871 | -8 598 |
| 2002 | 18 959 | 1 205 | 20 164 | -1 331 | 18 833 |
| 2003 | 37 798 | -785 | 37 013 | -2 985 | 34 028 |
| 2004 | 36 955 | 3 189 | 40 144 | -3 029 | 37 115 |
| 2005 | 37 698 | 4 262 | 41 960 | 75 | 42 035 |
| 2006 | 33 152 | 183 | 33 335 | -4 189 | 29 146 |
| 2007 | 35 762 | 2 110 | 37 872 | -2 081 | 35 791 |
| 1999/00 | -15 088 | 3 136 | -11 952 | -3 658 | -15 610 |
| 2000/01 | -18 167 | 2 490 | -15 677 | -2 585 | -18 262 |
| 2001/02 | -363 | 2 081 | 1 718 | -2 100 | -382 |
| 2002/03 | 25 143 | 1 074 | 26 217 | -1 415 | 24 802 |
| 2003/04 | 36 144 | 183 | 36 327 | -3 315 | 33 012 |
| 2004/05 | 37 971 | 3 795 | 41 766 | -2 185 | 39 581 |
| 2005/06 | 32 933 | 5 445 | 38 378 | -755 | 37 623 |
| 2006/07 | 31 632 | 2 588 | 34 220 | -4 093 | 30 127 |
| 2007/08 | 36 772 | 1 052 | 37 824 | -3 576 | 34 248 |
| 2005 Q1 | 247 | 1 378 | 1 625 | -443 | 1 182 |
| Q2 | 12 459 | -984 | 11 475 | 3 021 | 14 496 |
| Q3 | 7 727 | 2 330 | 10 057 | -1 336 | 8 721 |
| Q4 | 17 265 | 1 538 | 18 803 | -1 167 | 17 636 |
| 2006 Q1 | -4 518 | 2 561 | -1 957 | -1 273 | -3 230 |
| Q2 | 20 860 | -5 415 | 15 445 | -770 | 14 675 |
| Q3 | 5 501 | 1 223 | 6 724 | -841 | 5 883 |
| Q4 | 11 309 | 1 814 | 13 123 | -1 305 | 11 818 |
| 2007 Q1 | -6 038 | 4 966 | -1 072 | -1 177 | -2 249 |
| Q2 | 20 082 | -5 123 | 14 959 | -221 | 14 738 |
| Q3 | 5 866 | 924 | 6 790 | -293 | 6 497 |
| Q4 | 15 852 | 1 343 | 17 195 | -390 | 16 805 |
| 2008 Q1 | -5 028 | 3 908 | -1 120 | -2 672 | -3 792 |
| Q2 | 28 247 | -2 961 | 25 286 | -918 | 24 368 |
| 2006 Jun | 6 648 | -415 | 6 233 | -381 | 5 852 |
| Jul | -6 396 | 191 | -6 205 | -238 | -6 443 |
| Aug | 6 082 | 881 | 6 963 | -405 | 6 558 |
| Sep | 5 815 | 151 | 5 966 | -198 | 5 768 |
| Oct | -4 142 | 970 | -3 172 | -56 | -3 228 |
| Nov | 9 661 | 370 | 10 031 | -1 125 | 8 906 |
| Dec | 5 790 | 474 | 6 264 | -124 | 6 140 |
| 2007 Jan | -12 015 | 1 809 | -10 206 | -1 626 | -11 832 |
| Feb | -1 142 | 1 745 | 603 | 1 863 | 2 466 |
| Mar | 7 119 | 1 412 | 8 531 | -1 414 | 7 117 |
| Apr | 2 615 | -3 199 | -584 | 365 | -219 |
| May | 11 084 | -1 826 | 9 258 | -598 | 8 660 |
| Jun | 6 383 | -98 | 6 285 | 12 | 6 297 |
| Jul | -6 704 | 857 | -5 847 | -632 | -6 479 |
| Aug | 6 764 | 1 314 | 8 078 | -277 | 7 801 |
| Sep | 5 806 | -1 247 | 4 559 | 616 | 5 175 |
| Oct | -1 932 | 644 | -1 288 | -381 | -1 669 |
| Nov | 10 916 | 421 | 11 337 | -369 | 10 968 |
| Dec | 6 868 | 278 | 7 146 | 360 | 7 506 |
| 2008 Jan | -15 942 | 2 145 | -13 797 | -597 | -14 394 |
| Feb | 923 | 1 518 | 2 441 | -2 229 | 212 |
| Mar | 9 991 | 245 | 10 236 | 154 | 10 390 |
| Apr | 6 218 | -2 445 | 3 773 | -1 085 | 2 688 |
| May | 13 240 | -805 | 12 435 | 81 | 12 516 |
| Jun | 8 789 | 289 | 9 078 | 86 | 9 164 |

| Current receipts | | | | | | | | | | |
|------------------|---------------------|-----------------|----------------------------|---|--------|-------------|---------------------------------|------------------------|-----------------------------|---------|
| | Taxes on production | | Taxes on income and wealth | | | | | | | |
| | Total | of which VAT | Total | Income and capital gains tax ¹ | | Other taxes | Compulsory social contributions | Interest and dividends | Other receipts ³ | Total |
| | | | | LIBR | LIBP | | | | | |
| | NMBY | NZGF | NMCU | LIBR | LIBP | LIQR | AIH | LIQP | LIQQ | ANBV |
| 2001/02 | 133 199 | 64 735 | 145 185 | 111 688 | 33 497 | 9 458 | 63 162 | 7 838 | 7 158 | 366 000 |
| 2002/03 | 140 152 | 69 087 | 143 256 | 112 373 | 30 883 | 9 588 | 63 529 | 7 935 | 7 371 | 371 831 |
| 2003/04 | 148 758 | 76 638 | 145 487 | 115 233 | 30 254 | 10 309 | 75 148 | 7 757 | 7 264 | 394 723 |
| 2004/05 | 154 963 | 79 978 | 160 490 | 124 477 | 36 013 | 10 950 | 80 923 | 7 461 | 7 375 | 422 162 |
| 2005/06 | 159 254 | 81 496 | 179 960 | 134 918 | 45 042 | 11 760 | 85 559 | 7 792 | 7 585 | 451 910 |
| 2006/07 | 169 905 | 87 728 | 194 499 | 146 779 | 47 720 | 12 520 | 90 818 | 8 049 | 7 728 | 483 519 |
| 2007/08 | 175 749 | 89 862 | 207 421 | 157 799 | 49 622 | 13 270 | 96 796 | 10 129 | 7 908 | 511 273 |
| 2006 Jun | 14 013 | 7 082 | 11 137 | 9 773 | 1 364 | 1 106 | 7 462 | 607 | 641 | 34 966 |
| Jul | 13 952 | 7 224 | 24 730 | 14 629 | 10 101 | 976 | 7 261 | 566 | 636 | 48 121 |
| Aug | 14 133 | 7 123 | 12 690 | 11 192 | 1 498 | 1 053 | 7 109 | 551 | 637 | 36 173 |
| Sep | 14 638 | 7 806 | 12 302 | 9 859 | 2 443 | 1 044 | 7 231 | 638 | 636 | 36 489 |
| Oct | 14 796 | 7 782 | 19 696 | 9 722 | 9 974 | 1 079 | 7 264 | 831 | 648 | 44 314 |
| Nov | 14 451 | 7 381 | 10 614 | 9 137 | 1 477 | 997 | 7 304 | 741 | 650 | 34 757 |
| Dec | 14 521 | 7 366 | 13 950 | 11 306 | 2 644 | 995 | 8 091 | 600 | 649 | 38 806 |
| 2007 Jan | 13 626 | 7 155 | 30 988 | 22 385 | 8 603 | 1 015 | 7 170 | 675 | 649 | 54 123 |
| Feb | 13 489 | 6 789 | 19 242 | 17 720 | 1 522 | 1 034 | 7 992 | 607 | 649 | 43 013 |
| Mar | 14 721 | 7 802 | 12 874 | 11 980 | 894 | 1 211 | 9 806 | 972 | 646 | 40 230 |
| Apr | 14 794 | 7 708 | 16 186 | 10 132 | 6 054 | 1 089 | 7 458 | 838 | 685 | 41 050 |
| May | 14 486 | 7 359 | 11 201 | 10 050 | 1 151 | 1 109 | 7 416 | 722 | 686 | 35 620 |
| Jun | 14 733 | 7 300 | 11 701 | 10 248 | 1 453 | 1 114 | 7 900 | 596 | 683 | 36 727 |
| Jul | 14 909 | 7 573 | 25 524 | 15 539 | 9 985 | 1 126 | 7 697 | 704 | 648 | 50 608 |
| Aug | 14 776 | 7 267 | 12 592 | 11 727 | 865 | 1 196 | 7 393 | 678 | 647 | 37 282 |
| Sep | 15 024 | 8 003 | 12 870 | 10 443 | 2 427 | 1 119 | 7 830 | 802 | 648 | 38 293 |
| Oct | 15 142 | 7 586 | 20 211 | 10 440 | 9 771 | 1 134 | 7 603 | 1 032 | 655 | 45 777 |
| Nov | 14 916 | 7 519 | 11 813 | 10 231 | 1 582 | 1 109 | 7 656 | 934 | 655 | 37 083 |
| Dec | 14 697 | 7 620 | 14 130 | 11 666 | 2 464 | 961 | 8 374 | 917 | 658 | 39 737 |
| 2008 Jan | 13 823 | 7 200 | 35 514 | 25 168 | 10 346 | 1 052 | 8 628 | 836 | 656 | 60 509 |
| Feb | 14 077 | 7 052 | 18 932 | 17 546 | 1 386 | 1 168 | 9 480 | 801 | 656 | 45 114 |
| Mar | 14 372 | 7 675 | 16 747 | 14 609 | 2 138 | 1 093 | 9 361 | 1 269 | 631 | 43 473 |
| Apr | 15 107 | 7 976 | 17 010 | 10 504 | 6 506 | 1 180 | 7 878 | 840 | 687 | 42 702 |
| May | 14 646 | 7 635 | 11 056 | 9 990 | 1 066 | 1 024 | 7 709 | 727 | 688 | 35 850 |
| Jun | 14 919 | 7 933 | 11 992 | 10 513 | 1 479 | 1 020 | 8 313 | 730 | 688 | 37 662 |

| Current expenditure | | | | | | | | | | |
|---------------------|------------|----------|---------|---------|----------------------------------|--------------|----------------|----------------|---------------|--|
| | Net Social | | | | Saving, gross plus capital taxes | Depreciation | Current budget | Net investment | Net borrowing | |
| | Interest | Benefits | Other | Total | | | | | | |
| | NMFX | GZSJ | LIQS | ANLP | ANPM | NSRN | ANLV | -ANNS | -NMFJ | |
| 2001/02 | 22 001 | 104 904 | 220 190 | 347 095 | 18 905 | 4 999 | 13 906 | 13 543 | -363 | |
| 2002/03 | 20 915 | 109 144 | 244 547 | 374 606 | -2 775 | 5 194 | -7 969 | 17 174 | 25 143 | |
| 2003/04 | 22 280 | 116 926 | 267 565 | 406 771 | -12 048 | 5 514 | -17 562 | 18 582 | 36 144 | |
| 2004/05 | 23 934 | 122 624 | 288 044 | 434 602 | -12 440 | 5 513 | -17 953 | 20 018 | 37 971 | |
| 2005/06 | 25 807 | 127 304 | 306 726 | 459 837 | -7 927 | 5 734 | -13 661 | 19 272 | 32 933 | |
| 2006/07 | 27 576 | 131 347 | 324 089 | 483 012 | 507 | 5 881 | -5 374 | 26 258 | 31 632 | |
| 2007/08 | 29 951 | 139 781 | 341 677 | 511 409 | -136 | 6 133 | -6 269 | 30 503 | 36 772 | |
| 2006 Jun | 1 828 | 10 659 | 27 036 | 39 523 | -4 557 | 484 | -5 041 | 1 607 | 6 648 | |
| Jul | 2 657 | 10 780 | 26 022 | 39 459 | 8 662 | 486 | 8 176 | 1 780 | -6 396 | |
| Aug | 2 396 | 11 055 | 26 900 | 40 351 | -4 178 | 486 | -4 664 | 1 418 | 6 082 | |
| Sep | 1 367 | 11 064 | 27 534 | 39 965 | -3 476 | 486 | -3 962 | 1 853 | 5 815 | |
| Oct | 2 499 | 10 767 | 25 404 | 38 670 | 5 644 | 502 | 5 142 | 1 000 | -4 142 | |
| Nov | 2 673 | 12 829 | 26 418 | 41 920 | -7 163 | 502 | -7 665 | 1 996 | 9 661 | |
| Dec | 2 290 | 10 972 | 28 194 | 41 456 | -2 650 | 501 | -3 151 | 2 639 | 5 790 | |
| 2007 Jan | 3 060 | 10 966 | 25 384 | 39 410 | 14 713 | 488 | 14 225 | 2 210 | -12 015 | |
| Feb | 2 726 | 9 907 | 26 352 | 38 985 | 4 028 | 488 | 3 540 | 2 398 | -1 142 | |
| Mar | 1 613 | 11 212 | 28 978 | 41 803 | -1 573 | 488 | -2 061 | 5 058 | 7 119 | |
| Apr | 2 575 | 10 899 | 29 107 | 42 581 | -1 531 | 507 | -2 038 | 577 | 2 615 | |
| May | 2 834 | 11 668 | 29 582 | 44 084 | -8 464 | 507 | -8 971 | 2 113 | 11 084 | |
| Jun | 2 026 | 11 535 | 27 420 | 40 981 | -4 254 | 506 | -4 760 | 1 623 | 6 383 | |
| Jul | 2 888 | 11 603 | 27 131 | 41 622 | 8 986 | 510 | 8 476 | 1 772 | -6 704 | |
| Aug | 3 089 | 11 770 | 27 007 | 41 866 | -4 584 | 510 | -5 094 | 1 670 | 6 764 | |
| Sep | 1 051 | 11 596 | 29 001 | 41 648 | -3 355 | 509 | -3 864 | 1 942 | 5 806 | |
| Oct | 3 048 | 11 760 | 27 145 | 41 953 | 3 824 | 523 | 3 301 | 1 369 | -1 932 | |
| Nov | 3 022 | 13 554 | 28 253 | 44 829 | -7 746 | 523 | -8 269 | 2 647 | 10 916 | |
| Dec | 2 411 | 11 610 | 28 761 | 42 782 | -3 045 | 524 | -3 569 | 3 299 | 6 868 | |
| 2008 Jan | 3 080 | 11 731 | 28 193 | 43 004 | 17 505 | 505 | 17 000 | 1 058 | -15 942 | |
| Feb | 3 008 | 11 163 | 26 457 | 40 628 | 4 486 | 504 | 3 982 | 4 905 | 923 | |
| Mar | 919 | 10 892 | 33 620 | 45 431 | -1 958 | 505 | -2 463 | 7 528 | 9 991 | |
| Apr | 3 232 | 12 014 | 31 415 | 46 661 | -3 959 | 541 | -4 500 | 1 718 | 6 218 | |
| May | 2 870 | 12 488 | 30 590 | 45 948 | -10 098 | 542 | -10 640 | 2 600 | 13 240 | |
| Jun | 2 407 | 12 115 | 29 294 | 43 816 | -6 154 | 542 | -6 696 | 2 093 | 8 789 | |

1 Includes capital gains tax paid by households. Includes income tax and capital gains tax paid by corporations.

2 Mainly comprises corporation tax and petroleum revenue tax.

3 Includes receipts from the spectrum.

PSF4 Public sector net cash requirement¹

£ million

| | Central government | | Local government | | | General government net cash requirement | Public corporations | | | Public sector | |
|----------|----------------------|-----------------------|----------------------|-------------------------|--------|---|----------------------|-------------------------|--------|----------------------|---|
| | net cash requirement | Of which: Own account | net cash requirement | of which | | | net cash requirement | of which | | net cash requirement | excluding net acquisition of UK cosecs ² |
| | | | | from central government | other | | | from central government | other | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | RUUW | RUUX | ABEG | ABEC | AAZK | RUII | ABEM | ABEI | AAZL | RURQ | RURS |
| 1999 | -391 | -2 485 | 415 | 2 041 | -1 626 | -2 017 | 1 532 | 53 | 1 479 | -538 | -151 |
| 2000 | -37 576 | -39 062 | 222 | 1 400 | -1 178 | -38 754 | 1 971 | 86 | 1 885 | -36 869 | -36 618 |
| 2001 | -2 707 | -2 667 | -1 101 | -65 | -1 036 | -3 743 | 1 841 | 25 | 1 816 | -1 927 | -1 266 |
| 2002 | 17 361 | 18 704 | -2 283 | -1 685 | -598 | 16 763 | 2 732 | 342 | 2 390 | 19 153 | 19 153 |
| 2003 | 37 615 | 41 925 | -3 711 | -3 943 | 232 | 37 847 | -962 | -367 | -595 | 37 252 | 37 291 |
| 2004 | 43 193 | 42 152 | -841 | 760 | -1 601 | 41 592 | 939 | 281 | 658 | 42 250 | 42 250 |
| 2005 | 40 422 | 37 998 | 3 868 | 2 568 | 1 300 | 41 722 | -732 | -144 | -588 | 41 134 | 41 134 |
| 2006 | 39 612 | 37 501 | -853 | 2 466 | -3 319 | 36 293 | -3 187 | -355 | -2 832 | 33 461 | 33 808 |
| 2007 | 33 778 | 32 568 | -1 767 | 1 317 | -3 084 | 30 694 | 1 585 | -107 | 1 692 | 32 386 | 34 726 |
| 1999/00 | -9 137 | -10 664 | 979 | 1 400 | -421 | -9 558 | 1 712 | 127 | 1 585 | -7 973 | -7 438 |
| 2000/01 | -35 569 | -37 251 | -611 | 1 117 | -1 728 | -37 297 | 1 541 | 565 | 976 | -36 321 | -36 240 |
| 2001/02 | 2 771 | 3 366 | -423 | -106 | -317 | 2 454 | 1 159 | -489 | 1 648 | 4 102 | 4 785 |
| 2002/03 | 21 751 | 24 214 | -2 715 | -2 437 | -278 | 21 473 | 3 095 | -26 | 3 121 | 24 594 | 24 633 |
| 2003/04 | 39 391 | 42 717 | -2 712 | -3 290 | 578 | 39 969 | -1 539 | -36 | -1 503 | 38 466 | 38 466 |
| 2004/05 | 38 532 | 37 454 | 1 270 | 784 | 486 | 39 018 | -242 | 294 | -536 | 38 482 | 38 482 |
| 2005/06 | 40 813 | 35 908 | 4 153 | 5 014 | -861 | 39 952 | 396 | -109 | 505 | 40 457 | 40 804 |
| 2006/07 | 37 069 | 36 891 | 58 | 825 | -767 | 36 302 | -1 792 | -647 | -1 145 | 35 157 | 35 157 |
| 2007/08 | 32 566 | 29 605 | -724 | 2 853 | -3 577 | 28 989 | -1 506 | 108 | -1 614 | 27 375 | 29 715 |
| 2005 Q1 | -5 413 | -4 728 | 2 627 | -622 | 3 249 | -2 164 | -666 | -63 | -603 | -2 767 | -2 767 |
| Q2 | 19 030 | 16 962 | -1 015 | 2 267 | -3 282 | 15 748 | 366 | -199 | 565 | 16 313 | 16 313 |
| Q3 | 8 065 | 7 486 | 978 | 423 | 555 | 8 620 | -210 | 156 | -366 | 8 254 | 8 254 |
| Q4 | 18 740 | 18 278 | 1 278 | 500 | 778 | 19 518 | -222 | -38 | -184 | 19 334 | 19 334 |
| 2006 Q1 | -5 022 | -6 818 | 2 912 | 1 824 | 1 088 | -3 934 | 462 | -28 | 490 | -3 444 | -3 097 |
| Q2 | 23 261 | 23 552 | -4 278 | -350 | -3 928 | 19 333 | -293 | 59 | -352 | 18 981 | 18 981 |
| Q3 | 7 236 | 6 262 | -662 | 1 037 | -1 699 | 5 537 | -69 | -63 | -6 | 5 531 | 5 531 |
| Q4 | 14 137 | 14 505 | 1 175 | -45 | 1 220 | 15 357 | -3 287 | -323 | -2 964 | 12 393 | 12 393 |
| 2007 Q1 | -7 565 | -7 428 | 3 823 | 183 | 3 640 | -3 925 | 1 857 | -320 | 2 177 | -1 748 | -1 748 |
| Q2 | 17 469 | 18 574 | -5 604 | -1 077 | -4 527 | 12 942 | -310 | -28 | -282 | 12 660 | 15 000 |
| Q3 | 3 361 | 1 850 | -1 273 | 1 697 | -2 970 | 391 | 156 | -186 | 342 | 733 | 733 |
| Q4 | 20 513 | 19 572 | 1 287 | 514 | 773 | 21 286 | -118 | 427 | -545 | 20 741 | 20 741 |
| 2008 Q1 | -8 777 | -10 391 | 4 866 | 1 719 | 3 147 | -5 630 | -1 234 | -105 | -1 129 | -6 759 | -6 759 |
| Q2 | 30 501 | 30 448 | -4 361 | 211 | -4 572 | 25 929 | -634 | -158 | -476 | 25 453 | 25 453 |
| 2006 Jun | 12 336 | 12 393 | 558 | -37 | 595 | 12 931 | 18 | -20 | 38 | 12 969 | 12 969 |
| Jul | -10 074 | -10 080 | -360 | -196 | -164 | -10 238 | -107 | 202 | -309 | -10 547 | -10 547 |
| Aug | 3 819 | 3 579 | 272 | 472 | -200 | 3 619 | -122 | -232 | 110 | 3 729 | 3 729 |
| Sep | 13 491 | 12 763 | -574 | 761 | -1 335 | 12 156 | 160 | -33 | 193 | 12 349 | 12 349 |
| Oct | -7 871 | -7 192 | 1 109 | -96 | 1 205 | -6 666 | -2 457 | -583 | -1 874 | -8 540 | -8 540 |
| Nov | 8 546 | 7 978 | 146 | 524 | -378 | 8 168 | -676 | 44 | -720 | 7 448 | 7 448 |
| Dec | 13 462 | 13 719 | -80 | -473 | 393 | 13 855 | -154 | 216 | -370 | 13 485 | 13 485 |
| 2007 Jan | -21 388 | -21 579 | 481 | 392 | 89 | -21 299 | 107 | -201 | 308 | -20 991 | -20 991 |
| Feb | -2 868 | -1 696 | 2 079 | -872 | 2 951 | 83 | 1 528 | -300 | 1 828 | 1 911 | 1 911 |
| Mar | 16 691 | 15 847 | 1 263 | 663 | 600 | 17 291 | 222 | 181 | 41 | 17 332 | 17 332 |
| Apr | -1 234 | -835 | -3 167 | -347 | -2 820 | -4 054 | 351 | -52 | 403 | -3 651 | -3 651 |
| May | 8 838 | 9 243 | -2 393 | -268 | -2 125 | 6 713 | -609 | -137 | -472 | 6 241 | 6 241 |
| Jun | 9 865 | 10 166 | -44 | -462 | 418 | 10 283 | -52 | 161 | -213 | 10 070 | 12 410 |
| Jul | -13 256 | -12 949 | 78 | -236 | 314 | -12 942 | -425 | -71 | -354 | -13 296 | -13 296 |
| Aug | 6 380 | 4 655 | 664 | 1 957 | -1 293 | 5 087 | -10 | -232 | 222 | 5 309 | 5 309 |
| Sep | 10 237 | 10 144 | -2 015 | -24 | -1 991 | 8 246 | 591 | 117 | 474 | 8 720 | 8 720 |
| Oct | -5 344 | -5 258 | 922 | 100 | 822 | -4 522 | -253 | -186 | -67 | -4 589 | -4 589 |
| Nov | 9 331 | 9 053 | 468 | 296 | 172 | 9 503 | -257 | -18 | -239 | 9 264 | 9 264 |
| Dec | 16 526 | 15 777 | -103 | 118 | -221 | 16 305 | 392 | 631 | -239 | 16 066 | 16 066 |
| 2008 Jan | -22 780 | -23 225 | 1 407 | 738 | 669 | -22 111 | -129 | -293 | 164 | -21 947 | -21 947 |
| Feb | 1 726 | 1 949 | 2 754 | -29 | 2 783 | 4 509 | -1 689 | -194 | -1 495 | 3 014 | 3 014 |
| Mar | 12 277 | 10 885 | 705 | 1 010 | -305 | 11 972 | 584 | 382 | 202 | 12 174 | 12 174 |
| Apr | 2 232 | 2 747 | -2 720 | -115 | -2 605 | -373 | -1 006 | -400 | -606 | -979 | -979 |
| May | 13 420 | 12 827 | -1 947 | 491 | -2 438 | 10 982 | 93 | 102 | -9 | 10 973 | 10 973 |
| Jun | 14 849 | 14 874 | 306 | -165 | 471 | 15 320 | 279 | 140 | 139 | 15 459 | 15 459 |

Relationship between columns: 1=2+4+8; 10=2+3+7; 10=1+5+9

Contributions to public sector net cash requirement:

Central government=1 General government=6=1+3-4=10-7+8

Local government=3=4+5 Public corporations=7=8+9

10=1+3-4+7-8=6+7-8(or6+9)=2+3+7

1 Previously known as the borrowing requirement of the sector concerned

2 Net acquisition of UK company securities by central government, mainly comprises privatisation proceeds

PSF5 Reconciliation of public sector net borrowing and net cash requirement

£ million

| | Net borrowing -B.9g | Net lending to private sector and rest of world F.4 | Net acquisition of company securities F.5 | Accounts receivable/payable F.7 | Adjustment for interest on gilts F.3 | Other financial transactions ¹ | Net cash requirement ² |
|----------|------------------------|--|---|---------------------------------------|--|--|--------------------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | -ANNX | ANSU | ANSV | ANSW | ANSX | ANSY | RURQ |
| 1999 | -12 112 | 1 452 | 7 | 11 791 | -1 286 | -390 | -538 |
| 2000 | -16 668 | 3 150 | 682 | -20 354 | -2 158 | -1 521 | -36 869 |
| 2001 | -8 598 | 4 641 | -180 | 5 192 | -619 | -2 363 | -1 927 |
| 2002 | 18 833 | 958 | 1 131 | -125 | -1 810 | 166 | 19 153 |
| 2003 | 34 028 | 3 409 | 255 | 6 426 | -1 949 | -4 917 | 37 252 |
| 2004 | 37 115 | 1 427 | 376 | 8 308 | -2 137 | -2 839 | 42 250 |
| 2005 | 42 035 | 818 | 1 011 | 1 593 | -3 239 | -1 084 | 41 134 |
| 2006 | 29 146 | -836 | -2 611 | 6 540 | -796 | 2 018 | 33 461 |
| 2007 | 35 791 | 2 464 | -1 783 | 215 | -4 861 | 560 | 32 386 |
| 1999/00 | -15 610 | 2 212 | -310 | 8 393 | -1 294 | -1 364 | -7 973 |
| 2000/01 | -18 262 | 3 174 | 949 | -17 163 | -2 630 | -2 389 | -36 321 |
| 2001/02 | -382 | 2 677 | -408 | 2 200 | -361 | 376 | 4 102 |
| 2002/03 | 24 802 | 2 877 | 765 | -2 921 | -1 444 | 515 | 24 594 |
| 2003/04 | 33 012 | 2 657 | 593 | 8 975 | -1 186 | -5 585 | 38 466 |
| 2004/05 | 39 581 | 1 076 | 408 | 2 630 | -2 305 | -2 908 | 38 482 |
| 2005/06 | 37 623 | 874 | 653 | 2 377 | -2 749 | 1 679 | 40 457 |
| 2006/07 | 30 127 | 15 | -2 262 | 11 129 | -1 279 | -2 573 | 35 157 |
| 2007/08 | 34 248 | 3 849 | -1 788 | -6 288 | -4 625 | 1 979 | 27 375 |
| 2005 Q1 | 1 182 | -668 | 103 | -3 001 | -808 | 425 | -2 767 |
| Q2 | 14 496 | 1 279 | 561 | 1 380 | -718 | -685 | 16 313 |
| Q3 | 8 721 | 805 | 146 | -174 | -374 | -870 | 8 254 |
| Q4 | 17 636 | -598 | 201 | 3 388 | -1 339 | 46 | 19 334 |
| 2006 Q1 | -3 230 | -612 | -255 | -2 217 | -318 | 3 188 | -3 444 |
| Q2 | 14 675 | -765 | 543 | 5 128 | -991 | 391 | 18 981 |
| Q3 | 5 883 | 138 | 280 | -2 674 | 2 189 | -285 | 5 531 |
| Q4 | 11 818 | 403 | -3 179 | 6 303 | -1 676 | -1 276 | 12 393 |
| 2007 Q1 | -2 249 | 239 | 94 | 2 372 | -801 | -1 403 | -1 748 |
| Q2 | 14 738 | 877 | -1 944 | -1 086 | -1 453 | 1 528 | 12 660 |
| Q3 | 6 497 | 439 | 29 | -5 286 | -619 | -327 | 733 |
| Q4 | 16 805 | 909 | 38 | 4 215 | -1 988 | 762 | 20 741 |
| 2008 Q1 | -3 792 | 1 624 | 89 | -4 131 | -565 | 16 | -6 759 |
| Q2 | 24 368 | 253 | -10 | 2 950 | -2 057 | -51 | 25 453 |
| 2006 Jun | 5 852 | 2 | 257 | 4 929 | 2 271 | -342 | 12 969 |
| Jul | -6 443 | -150 | 128 | -4 939 | 949 | -92 | -10 547 |
| Aug | 6 558 | -263 | 128 | -1 214 | -1 408 | -72 | 3 729 |
| Sep | 5 768 | 551 | 24 | 3 479 | 2 648 | -121 | 12 349 |
| Oct | -3 228 | -19 | -2 884 | -740 | -1 860 | 191 | -8 540 |
| Nov | 8 906 | -675 | 21 | 858 | -1 831 | 169 | 7 448 |
| Dec | 6 140 | 1 097 | -316 | 6 185 | 2 015 | -1 636 | 13 485 |
| 2007 Jan | -11 832 | 872 | 19 | -8 189 | -1 602 | -259 | -20 991 |
| Feb | 2 466 | 7 | 27 | 1 663 | -1 660 | -592 | 1 911 |
| Mar | 7 117 | -640 | 48 | 8 898 | 2 461 | -552 | 17 332 |
| Apr | -219 | 1 354 | 254 | -4 076 | -1 923 | 959 | -3 651 |
| May | 8 660 | -430 | -35 | -1 726 | -1 892 | 1 664 | 6 241 |
| Jun | 6 297 | -47 | -2 163 | 4 716 | 2 362 | -1 095 | 10 070 |
| Jul | -6 479 | -193 | -2 | -5 796 | -1 406 | 580 | -13 296 |
| Aug | 7 801 | -69 | 21 | -758 | -2 004 | 318 | 5 309 |
| Sep | 5 175 | 701 | 10 | 1 268 | 2 791 | -1 225 | 8 720 |
| Oct | -1 669 | -53 | 25 | -1 242 | -2 294 | 644 | -4 589 |
| Nov | 10 968 | -120 | 7 | 95 | -2 047 | 361 | 9 264 |
| Dec | 7 506 | 1 082 | 6 | 5 362 | 2 353 | -243 | 16 066 |
| 2008 Jan | -14 394 | 134 | 47 | -6 166 | -1 749 | 181 | -21 947 |
| Feb | 212 | -281 | 22 | 4 994 | -1 887 | -46 | 3 014 |
| Mar | 10 390 | 1 771 | 20 | -2 959 | 3 071 | -119 | 12 174 |
| Apr | 2 688 | 77 | 12 | -1 188 | -2 528 | -40 | -979 |
| May | 12 516 | 91 | -22 | 217 | -1 832 | 3 | 10 973 |
| Jun | 9 164 | 85 | - | 3 921 | 2 303 | -14 | 15 459 |

Relationship between columns 7=1+2+3+4+5+6

1 Includes statistical discrepancy, finance leasing and similar borrowing, insurance technical reserves and some other minor adjustments

2 Previously known as public sector borrowing requirement (PSBR)

PSF6 Central government net cash requirement on own account (receipts and outlays on a cash basis)

£ million

| | Cash receipts | | | | | | | | Cash outlays | | | | |
|----------|------------------------------|-------------------------|------------------------------|-------------------|---------------------|------------------------|-----------------------------|---------|-------------------|--|---------------------------------------|---------|----------------------------------|
| | HM Revenue and Customs | | | | | | | | Interest payments | Net acquisition of company securities ⁶ | Net departmental outlays ⁷ | Total | Own account net cash requirement |
| | Total paid over ¹ | Income tax ² | Corporation tax ² | NICs ³ | V.A.T. ⁴ | Interest and dividends | Other receipts ⁵ | Total | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| | MIZX | RURC | ACCD | ABLP | EYOO | RUUL | RUUM | RUUN | RUJO | ABIF | RUJP | RUUQ | RUUX |
| 1999 | 282 142 | 94 025 | 32 924 | 55 254 | 55 331 | 8 006 | 22 446 | 312 594 | 25 210 | -387 | 285 286 | 310 109 | -2 485 |
| 2000 | 305 547 | 103 118 | 33 003 | 59 274 | 58 509 | 9 009 | 46 078 | 360 634 | 23 890 | -251 | 297 933 | 321 572 | -39 062 |
| 2001 | 316 517 | 111 874 | 33 520 | 62 973 | 60 282 | 8 611 | 24 643 | 349 771 | 23 132 | -661 | 324 633 | 347 104 | -2 667 |
| 2002 | 315 987 | 111 559 | 28 866 | 63 992 | 63 000 | 6 954 | 25 310 | 348 251 | 19 343 | - | 347 612 | 366 955 | 18 704 |
| 2003 | 325 138 | 113 712 | 28 489 | 69 360 | 67 525 | 7 335 | 25 329 | 357 802 | 20 348 | -39 | 379 418 | 399 727 | 41 925 |
| 2004 | 347 514 | 121 493 | 31 160 | 77 026 | 71 907 | 6 855 | 25 137 | 379 506 | 21 027 | - | 400 631 | 421 658 | 42 152 |
| 2005 | 372 567 | 130 818 | 37 820 | 83 612 | 73 012 | 6 549 | 26 341 | 405 457 | 22 434 | - | 421 021 | 443 455 | 37 998 |
| 2006 | 401 362 | 140 616 | 47 108 | 87 156 | 76 103 | 6 640 | 28 115 | 436 117 | 25 834 | -347 | 448 131 | 473 618 | 37 501 |
| 2007 | 422 465 | 149 890 | 44 121 | 96 619 | 80 297 | 8 251 | 30 082 | 460 798 | 25 537 | -2 340 | 470 169 | 493 366 | 32 568 |
| 1999/00 | 291 280 | 96 032 | 34 322 | 56 354 | 56 395 | 8 637 | 22 660 | 322 577 | 24 320 | -535 | 288 128 | 311 913 | -10 664 |
| 2000/01 | 309 726 | 108 414 | 32 421 | 60 614 | 58 501 | 8 715 | 46 772 | 365 213 | 23 798 | -81 | 304 245 | 327 962 | -37 251 |
| 2001/02 | 314 959 | 111 028 | 32 041 | 63 168 | 61 026 | 7 843 | 25 001 | 347 803 | 22 126 | -683 | 329 726 | 351 169 | 3 366 |
| 2002/03 | 317 174 | 111 102 | 29 268 | 64 553 | 63 451 | 7 425 | 24 725 | 349 324 | 19 687 | -39 | 353 890 | 373 538 | 24 214 |
| 2003/04 | 331 133 | 116 194 | 28 077 | 72 457 | 69 075 | 7 172 | 25 348 | 363 653 | 21 251 | - | 385 119 | 406 370 | 42 717 |
| 2004/05 | 355 917 | 125 202 | 33 641 | 78 098 | 73 026 | 6 633 | 25 074 | 387 624 | 21 810 | - | 403 268 | 425 078 | 37 454 |
| 2005/06 | 382 067 | 133 519 | 41 829 | 85 522 | 72 856 | 6 393 | 27 022 | 415 482 | 23 121 | -347 | 428 616 | 451 390 | 35 908 |
| 2006/07 | 406 337 | 147 134 | 44 308 | 87 274 | 77 360 | 6 754 | 27 359 | 440 450 | 26 279 | - | 451 062 | 477 341 | 36 891 |
| 2007/08 | 431 800 | 152 473 | 46 664 | 100 368 | 80 597 | 9 000 | 31 221 | 472 021 | 25 390 | -2 340 | 478 576 | 501 626 | 29 605 |
| 2005 Q1 | 103 161 | 42 707 | 9 266 | 21 767 | 18 449 | 1 939 | 4 950 | 110 050 | 5 487 | - | 99 835 | 105 322 | -4 728 |
| Q2 | 86 274 | 28 884 | 7 766 | 20 941 | 17 342 | 1 469 | 6 592 | 94 335 | 5 568 | - | 105 729 | 111 297 | 16 962 |
| Q3 | 94 524 | 32 042 | 9 765 | 22 007 | 18 188 | 1 611 | 7 430 | 103 565 | 5 836 | - | 105 215 | 111 051 | 7 486 |
| Q4 | 88 608 | 27 185 | 11 023 | 18 897 | 19 033 | 1 530 | 7 369 | 97 507 | 5 543 | - | 110 242 | 115 785 | 18 278 |
| 2006 Q1 | 112 661 | 45 408 | 13 275 | 23 677 | 18 293 | 1 783 | 5 631 | 120 075 | 6 174 | -347 | 107 430 | 113 257 | -6 818 |
| Q2 | 91 224 | 30 604 | 7 882 | 22 211 | 18 021 | 1 497 | 6 459 | 99 180 | 5 298 | - | 117 434 | 122 732 | 23 552 |
| Q3 | 100 664 | 35 891 | 12 958 | 20 798 | 18 731 | 1 428 | 8 403 | 110 495 | 6 628 | - | 108 129 | 116 757 | 6 262 |
| Q4 | 96 813 | 28 713 | 12 993 | 20 470 | 21 058 | 1 932 | 7 622 | 106 367 | 5 734 | - | 115 138 | 120 872 | 14 505 |
| 2007 Q1 | 117 636 | 51 926 | 10 475 | 23 795 | 19 550 | 1 897 | 4 875 | 124 408 | 6 619 | - | 110 361 | 116 980 | -7 428 |
| Q2 | 96 004 | 29 393 | 8 085 | 25 928 | 20 122 | 1 864 | 8 203 | 106 071 | 5 959 | -2 340 | 121 026 | 124 645 | 18 574 |
| Q3 | 107 134 | 37 459 | 12 534 | 24 162 | 19 300 | 1 986 | 9 934 | 119 054 | 6 486 | - | 114 418 | 120 904 | 1 850 |
| Q4 | 101 691 | 31 112 | 13 027 | 22 734 | 21 325 | 2 504 | 7 070 | 111 265 | 6 473 | - | 124 364 | 130 837 | 19 572 |
| 2008 Q1 | 126 971 | 54 509 | 13 018 | 27 544 | 19 850 | 2 646 | 6 014 | 135 631 | 6 472 | - | 118 768 | 125 240 | -10 391 |
| Q2 | 97 157 | 33 198 | 8 431 | 23 733 | 20 074 | 2 211 | 8 288 | 107 656 | 6 438 | - | 131 666 | 138 104 | 30 448 |
| 2006 Jun | 25 939 | 8 349 | 1 138 | 7 617 | 4 794 | 489 | 2 310 | 28 738 | 4 097 | - | 37 034 | 41 131 | 12 393 |
| Jul | 42 566 | 15 073 | 9 871 | 7 222 | 7 976 | 453 | 4 777 | 47 796 | 3 650 | - | 34 066 | 37 716 | -10 080 |
| Aug | 31 726 | 11 312 | 1 278 | 7 181 | 6 380 | 434 | 984 | 33 144 | 986 | - | 35 737 | 36 723 | 3 579 |
| Sep | 26 372 | 9 506 | 1 809 | 6 395 | 4 375 | 541 | 2 642 | 29 555 | 3 992 | - | 38 326 | 42 318 | 12 763 |
| Oct | 39 761 | 10 338 | 9 439 | 6 933 | 8 541 | 720 | 2 951 | 43 432 | 649 | - | 35 591 | 36 240 | -7 192 |
| Nov | 28 581 | 8 951 | 1 179 | 6 807 | 6 698 | 644 | 1 878 | 31 103 | 817 | - | 38 264 | 39 081 | 7 978 |
| Dec | 28 471 | 9 424 | 2 375 | 6 730 | 5 819 | 568 | 2 793 | 31 832 | 4 268 | - | 41 283 | 45 551 | 13 719 |
| 2007 Jan | 51 908 | 22 508 | 8 324 | 8 808 | 8 519 | 551 | 5 546 | 58 005 | 1 504 | - | 34 922 | 36 426 | -21 579 |
| Feb | 36 944 | 17 134 | 1 257 | 7 493 | 6 324 | 461 | -1 022 | 36 383 | 1 059 | - | 33 628 | 34 687 | -1 696 |
| Mar | 28 784 | 12 284 | 894 | 7 494 | 4 707 | 885 | 351 | 30 020 | 4 056 | - | 41 811 | 45 867 | 15 847 |
| Apr | 41 175 | 12 776 | 5 854 | 9 454 | 8 527 | 753 | 2 475 | 44 403 | 654 | - | 42 914 | 43 568 | -835 |
| May | 28 322 | 8 090 | 961 | 9 379 | 6 410 | 598 | 2 833 | 31 753 | 927 | - | 40 069 | 40 996 | 9 243 |
| Jun | 26 507 | 8 527 | 1 270 | 7 095 | 5 185 | 513 | 2 895 | 29 915 | 4 378 | -2 340 | 38 043 | 40 081 | 10 166 |
| Jul | 47 208 | 16 320 | 9 781 | 8 932 | 8 708 | 643 | 4 350 | 52 201 | 1 554 | - | 37 698 | 39 252 | -12 949 |
| Aug | 32 398 | 11 416 | 720 | 7 844 | 6 275 | 646 | 2 289 | 35 333 | 1 094 | - | 38 894 | 39 988 | 4 655 |
| Sep | 27 528 | 9 723 | 2 033 | 7 386 | 4 317 | 697 | 3 295 | 31 520 | 3 838 | - | 37 826 | 41 664 | 10 144 |
| Oct | 42 590 | 11 396 | 9 561 | 7 815 | 9 457 | 809 | 2 435 | 45 834 | 760 | - | 39 816 | 40 576 | -5 258 |
| Nov | 29 970 | 9 497 | 1 209 | 7 431 | 6 362 | 822 | 2 027 | 32 819 | 974 | - | 40 898 | 41 872 | 9 053 |
| Dec | 29 131 | 10 219 | 2 257 | 7 488 | 5 506 | 873 | 2 608 | 32 612 | 4 739 | - | 43 650 | 48 389 | 15 777 |
| 2008 Jan | 56 550 | 25 534 | 10 158 | 9 562 | 8 927 | 671 | 5 920 | 63 141 | 1 367 | - | 38 549 | 39 916 | -23 225 |
| Feb | 39 219 | 16 641 | 1 172 | 9 050 | 6 134 | 680 | -1 778 | 38 121 | 1 126 | - | 38 944 | 40 070 | 1 949 |
| Mar | 31 202 | 12 334 | 1 688 | 8 932 | 4 789 | 1 295 | 1 872 | 34 369 | 3 979 | - | 41 275 | 45 254 | 10 885 |
| Apr | 43 547 | 14 659 | 6 287 | 9 671 | 9 104 | 818 | 2 846 | 47 211 | 672 | - | 49 286 | 49 958 | 2 747 |
| May | 27 681 | 9 867 | 870 | 7 553 | 6 025 | 692 | 2 593 | 30 966 | 1 054 | - | 42 739 | 43 793 | 12 827 |
| Jun | 25 929 | 8 672 | 1 274 | 6 509 | 4 945 | 701 | 2 849 | 29 479 | 4 712 | - | 39 641 | 44 353 | 14 874 |

Relationships between columns 1+6+7=8; 9+10+11=12; 12-8=13

1 Comprises payments into the Consolidated Fund and all payovers of NICS excluding those for Northern Ireland.

2 Income tax includes capital gains tax and is net of any tax credits treated by HM Revenue and Customs as tax deductions.

3 UK receipts net of personal pension rebates; gross of Statutory Maternity Pay and Statutory Sick Pay.

4 Payments into Consolidated Fund.

5 Including some elements of expenditure not separately identified.

6 Mainly comprises privatisation proceeds.

7 Net of certain receipts, and excluding on-lending to local authorities and public corporations.

PSF7 Public sector finances: current budget net borrowing and net cash requirement

£ billion

| | 1998 /99 | 1999 /00 | 2000 /01 | 2001 /02 | 2002 /03 | 2003 /04 | 2004 /05 | 2005 /06 | 2006 /07 | 2007 /08 | 2008 /09 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public sector current budget: financial year to date | | | | | | | | | | | |
| April | -1.5 | -0.1 | 1.5 | 1.5 | -1.7 | -0.1 | -0.9 | 1.3 | 0.5 | 0.5 | -1.7 |
| May | -5.3 | -2.7 | -1.0 | -0.9 | -8.3 | -6.8 | -7.7 | -6.9 | -5.8 | -7.1 | -12.7 |
| June | -8.1 | -5.2 | -2.3 | -3.0 | -9.8 | -12.1 | -12.6 | -12.2 | -10.7 | -12.5 | -20.4 |
| July | -4.2 | -1.1 | 2.9 | 1.7 | -6.8 | -10.3 | -9.1 | -8.6 | -2.6 | -3.9 | .. |
| August | -5.8 | -1.9 | 2.1 | 2.3 | -8.5 | -14.6 | -15.1 | -12.6 | -7.9 | -10.0 | .. |
| September | -7.4 | -0.7 | 2.5 | 2.1 | -10.6 | -16.4 | -18.9 | -16.1 | -11.7 | -13.9 | .. |
| October | -0.5 | 7.3 | 9.2 | 8.6 | -7.3 | -14.6 | -15.5 | -13.7 | -7.6 | -10.0 | .. |
| November | -2.1 | 4.5 | 7.3 | 5.5 | -14.5 | -19.5 | -23.3 | -22.0 | -14.8 | -18.9 | .. |
| December | -2.5 | 4.6 | 5.1 | 1.4 | -17.7 | -25.5 | -28.1 | -27.2 | -18.5 | -23.8 | .. |
| January | 8.3 | 17.2 | 17.5 | 9.7 | -10.8 | -18.8 | -16.0 | -12.8 | -3.7 | -6.6 | .. |
| February | 12.4 | 20.9 | 22.2 | 13.1 | -8.9 | -15.4 | -14.1 | -10.4 | -3.1 | -2.5 | .. |
| March | 10.4 | 21.0 | 23.5 | 12.2 | -11.1 | -17.4 | -19.0 | -14.1 | -4.4 | -6.2 | .. |

| | 1993 /94 | 1994 /95 | 1995 /96 | 1996 /97 | 1997 /98 | 1998 /99 | 1999 /00 | 2000 /01 | 2001 /02 | 2002 /03 | 2003 /04 | 2004 /05 | 2005 /06 | 2006 /07 | 2007 /08 | 2008 /09 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public sector net borrowing: financial year to date | | | | | | | | | | | | | | | | |
| April | 5.3 | 5.9 | 3.9 | 4.8 | 3.1 | 1.6 | 0.2 | -1.6 | -1.2 | 1.9 | 0.8 | 1.4 | - | 1.3 | -0.2 | 2.7 |
| May | 10.7 | 11.2 | 8.0 | 9.6 | 7.0 | 5.4 | 2.8 | 0.7 | 2.0 | 9.0 | 8.3 | 9.4 | 8.7 | 8.8 | 8.4 | 15.2 |
| June | 15.6 | 14.5 | 11.9 | 13.8 | 9.9 | 8.2 | 5.4 | 2.0 | 4.6 | 11.0 | 14.3 | 15.5 | 14.5 | 14.7 | 14.7 | 24.4 |
| July | 18.5 | 16.9 | 13.5 | 14.0 | 9.3 | 4.6 | 1.5 | -3.1 | 0.7 | 8.7 | 13.5 | 12.7 | 12.5 | 8.2 | 8.3 | .. |
| August | 23.6 | 22.5 | 19.3 | 19.3 | 12.8 | 6.5 | 2.6 | -2.1 | 0.9 | 11.4 | 18.9 | 19.9 | 18.1 | 14.8 | 16.1 | .. |
| September | 27.8 | 25.3 | 22.1 | 21.9 | 14.7 | 8.3 | 1.8 | -2.3 | 1.9 | 14.5 | 21.9 | 25.0 | 23.2 | 20.6 | 21.2 | .. |
| October | 29.9 | 26.5 | 21.5 | 18.4 | 9.7 | 1.8 | -6.0 | -8.6 | -3.7 | 12.3 | 21.2 | 22.6 | 22.8 | 17.3 | 19.6 | .. |
| November | 33.9 | 29.6 | 24.7 | 20.7 | 11.5 | 3.9 | -3.0 | -6.3 | 0.5 | 20.8 | 27.2 | 31.9 | 33.4 | 26.2 | 30.5 | .. |
| December | 38.2 | 33.1 | 28.4 | 23.0 | 11.3 | 4.8 | -2.8 | -3.8 | 5.9 | 25.1 | 34.3 | 38.4 | 40.9 | 32.4 | 38.0 | .. |
| January | 37.1 | 30.5 | 24.6 | 17.6 | 2.0 | -4.8 | -14.2 | -15.0 | -0.8 | 20.4 | 30.3 | 29.4 | 29.4 | 20.5 | 23.6 | .. |
| February | 42.6 | 35.6 | 28.4 | 20.5 | 1.2 | -7.6 | -16.5 | -18.3 | -2.4 | 20.6 | 28.7 | 31.2 | 30.4 | 23.0 | 23.9 | .. |
| March | 51.1 | 43.3 | 34.7 | 27.2 | 5.7 | -4.5 | -15.6 | -18.3 | -0.4 | 24.8 | 33.0 | 39.6 | 37.6 | 30.1 | 34.2 | .. |

Public sector net cash requirement: financial year to date

| | | | | | | | | | | | | | | | | |
|-----------|------|------|------|------|------|-------|-------|-------|------|------|------|------|------|------|------|------|
| April | 4.8 | 4.6 | 3.8 | 3.2 | -0.5 | -3.1 | -2.2 | -6.6 | -4.2 | -3.0 | -0.7 | -2.2 | -1.1 | -1.5 | -3.7 | -1.0 |
| May | 9.7 | 9.0 | 8.0 | 6.8 | 3.7 | -0.6 | -0.6 | -18.9 | -1.6 | -0.5 | 5.1 | 1.0 | 4.0 | 6.0 | 2.6 | 10.0 |
| June | 13.4 | 12.2 | 11.4 | 10.5 | 8.2 | 5.4 | 5.3 | -11.8 | 6.4 | 6.7 | 15.3 | 12.0 | 16.3 | 19.0 | 12.7 | 25.5 |
| July | 14.8 | 13.7 | 12.2 | 8.7 | 4.5 | -0.3 | - | -19.4 | -3.1 | 0.8 | 9.1 | 5.1 | 7.9 | 8.4 | -0.6 | .. |
| August | 18.4 | 17.2 | 16.8 | 13.2 | 5.9 | 0.9 | 0.2 | -19.6 | -3.4 | 2.9 | 12.6 | 8.4 | 12.5 | 12.2 | 4.7 | .. |
| September | 24.2 | 21.5 | 20.4 | 16.4 | 8.8 | 2.6 | 2.1 | -28.3 | 0.3 | 8.0 | 21.1 | 19.1 | 24.6 | 24.5 | 13.4 | .. |
| October | 26.9 | 21.2 | 19.7 | 12.2 | 3.2 | -5.4 | -7.0 | -35.6 | -5.6 | 6.0 | 19.4 | 17.6 | 19.7 | 16.0 | 8.8 | .. |
| November | 29.9 | 24.8 | 23.2 | 15.0 | 5.6 | -4.4 | -5.1 | -33.3 | 0.3 | 13.0 | 24.6 | 26.6 | 28.6 | 23.4 | 18.1 | .. |
| December | 31.9 | 25.2 | 24.0 | 17.2 | 6.5 | -1.3 | 4.3 | -24.6 | 9.8 | 24.8 | 37.5 | 41.2 | 43.9 | 36.9 | 34.1 | .. |
| January | 30.1 | 21.5 | 19.2 | 10.6 | -3.7 | -13.2 | -13.0 | -41.0 | -2.2 | 13.1 | 23.0 | 24.4 | 22.5 | 15.9 | 12.2 | .. |
| February | 34.9 | 26.6 | 21.8 | 13.8 | -6.0 | -13.7 | -14.9 | -42.9 | -4.1 | 13.2 | 23.7 | 24.9 | 24.5 | 17.8 | 15.2 | .. |
| March | 46.1 | 36.7 | 31.5 | 22.7 | 1.3 | -6.1 | -8.0 | -36.3 | 4.1 | 24.6 | 38.5 | 38.5 | 40.5 | 35.2 | 27.4 | .. |

PSF8 Public sector finances: net debt

| | 1993 /94 | 1994 /95 | 1995 /96 | 1996 /97 | 1997 /98 | 1998 /99 | 1999 /00 | 2000 /01 | 2001 /02 | 2002 /03 | 2003 /04 | 2004 /05 | 2005 /06 | 2006 /07 | 2007 /08 | 2008 /09 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public sector net debt: amount outstanding at end period | | | | | | | | | | | | | | | | |
| April | 210.9 | 255.0 | 294.4 | 325.6 | 347.8 | 350.5 | 349.3 | 338.5 | 308.2 | 312.7 | 340.6 | 380.7 | 422.2 | 461.8 | 496.1 | 527.6 |
| May | 215.4 | 259.7 | 298.2 | 330.0 | 351.8 | 353.3 | 351.0 | 325.8 | 311.3 | 315.7 | 345.5 | 385.3 | 427.3 | 469.4 | 503.5 | 539.1 |
| June | 216.9 | 263.5 | 302.0 | 333.7 | 357.2 | 359.5 | 356.9 | 333.6 | 319.7 | 322.0 | 355.8 | 396.5 | 439.1 | 484.4 | 514.6 | 555.3 |
| July | 221.2 | 265.6 | 303.2 | 331.7 | 353.6 | 354.5 | 352.5 | 326.4 | 312.3 | 316.7 | 349.9 | 389.9 | 430.8 | 471.2 | 501.3 | .. |
| August | 225.6 | 269.3 | 307.0 | 336.6 | 355.3 | 355.7 | 352.4 | 326.4 | 311.8 | 319.4 | 353.1 | 392.9 | 436.4 | 475.6 | 508.6 | .. |
| September | 230.5 | 274.0 | 311.3 | 340.0 | 357.9 | 357.4 | 353.3 | 318.2 | 313.6 | 325.9 | 361.0 | 402.8 | 446.9 | 487.5 | 516.2 | .. |
| October | 230.9 | 275.0 | 311.1 | 336.4 | 352.8 | 350.3 | 344.5 | 310.7 | 308.2 | 332.1 | 360.4 | 400.9 | 442.9 | 479.4 | 510.8 | .. |
| November | 231.9 | 277.9 | 314.2 | 339.8 | 356.4 | 352.2 | 345.8 | 311.8 | 313.9 | 338.3 | 367.1 | 410.4 | 451.6 | 487.7 | 520.0 | .. |
| December | 235.6 | 279.0 | 314.2 | 342.6 | 357.6 | 354.7 | 356.0 | 321.9 | 324.2 | 349.3 | 381.4 | 425.4 | 467.1 | 501.8 | 535.7 | .. |
| January | 235.5 | 275.8 | 309.4 | 335.9 | 346.9 | 343.1 | 339.2 | 306.4 | 311.6 | 337.4 | 367.2 | 408.9 | 445.1 | 480.3 | 513.0 | .. |
| February | 239.2 | 281.2 | 312.4 | 339.3 | 345.3 | 343.1 | 337.1 | 305.6 | 308.4 | 335.9 | 368.5 | 409.6 | 447.4 | 482.1 | 516.9 | .. |
| March | 249.8 | 290.0 | 322.1 | 348.0 | 352.9 | 351.6 | 345.4 | 312.4 | 315.5 | 347.1 | 382.8 | 423.6 | 463.0 | 499.7 | 528.5 | .. |
| Public sector net debt as a percentage of GDP at market prices¹ | | | | | | | | | | | | | | | | |
| April | 33.0 | 37.6 | 41.1 | 42.8 | 43.1 | 40.8 | 38.7 | 35.5 | 30.9 | 29.9 | 30.8 | 32.4 | 34.5 | 35.8 | 36.2 | 36.7 |
| May | 33.6 | 38.1 | 41.4 | 43.1 | 43.3 | 41.0 | 38.7 | 34.1 | 31.1 | 30.0 | 31.1 | 32.7 | 34.8 | 36.2 | 36.6 | 37.3 |
| June | 33.6 | 38.5 | 41.8 | 43.4 | 43.8 | 41.5 | 39.1 | 34.8 | 31.9 | 30.5 | 31.8 | 33.5 | 35.6 | 37.2 | 37.3 | 38.3 |
| July | 34.1 | 38.6 | 41.7 | 43.0 | 43.1 | 40.8 | 38.4 | 33.9 | 31.0 | 29.8 | 31.1 | 32.8 | 34.8 | 35.9 | 36.1 | .. |
| August | 34.6 | 39.0 | 42.0 | 43.4 | 43.1 | 40.8 | 38.2 | 33.7 | 30.9 | 30.0 | 31.2 | 33.0 | 35.1 | 36.1 | 36.5 | .. |
| September | 35.1 | 39.5 | 42.4 | 43.7 | 43.2 | 40.8 | 38.1 | 32.8 | 30.9 | 30.4 | 31.8 | 33.7 | 35.8 | 36.8 | 36.9 | .. |
| October | 35.0 | 39.5 | 42.2 | 43.0 | 42.4 | 39.8 | 37.0 | 31.9 | 30.3 | 30.9 | 31.6 | 33.4 | 35.3 | 36.0 | 36.4 | .. |
| November | 35.0 | 39.7 | 42.4 | 43.2 | 42.6 | 39.8 | 37.0 | 31.9 | 30.7 | 31.3 | 32.0 | 34.1 | 35.8 | 36.4 | 36.9 | .. |
| December | 35.4 | 39.7 | 42.2 | 43.3 | 42.5 | 40.0 | 37.9 | 32.8 | 31.6 | 32.2 | 33.1 | 35.2 | 36.9 | 37.3 | 37.8 | .. |
| January | 35.2 | 39.0 | 41.3 | 42.3 | 41.0 | 38.5 | 36.0 | 31.1 | 30.2 | 30.9 | 31.7 | 33.7 | 35.0 | 35.5 | 36.1 | .. |
| February | 35.6 | 39.6 | 41.5 | 42.5 | 40.6 | 38.4 | 35.6 | 30.9 | 29.8 | 30.7 | 31.7 | 33.7 | 35.0 | 35.5 | 36.2 | .. |
| March | 37.0 | 40.7 | 42.6 | 43.3 | 41.3 | 39.2 | 36.4 | 31.4 | 30.3 | 31.5 | 32.8 | 34.7 | 36.0 | 36.6 | 36.9 | .. |

¹ Net debt at the end of the month. Gross domestic product at market prices for 12 months centred on the end of the month.

PSF9R Public sector statistics: Revisions since last publication

£ million unless otherwise stated

| | Current Budget | Net Investment | Net Borrowing | Net Debt | (£ billion) | Net Debt as a % | GDP |
|----------|----------------|----------------|---------------|----------|-------------|-----------------|-----|
| | ANMU | -ANNW | -ANNX | RUTN | | RUTO | |
| 2000 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2001 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2002 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2003 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2004 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2005 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | 0.0 |
| 2006 | 12 | -3 | -15 | 0 | 0.0 | 0.0 | 0.0 |
| 2007 | 331 | -205 | -536 | 0 | 0.0 | 0.1 | |
| 1997/98 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 1998/99 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 1999/00 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2000/01 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2001/02 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2002/03 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2003/04 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2004/05 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2005/06 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2006/07 | 24 | -4 | -28 | 0 | 0.0 | 0.0 | |
| 2007/08 | 738 | 383 | -355 | 0 | 0.0 | 0.2 | |
| 1998 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 1999 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2000 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2001 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2002 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2003 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2004 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2005 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q3 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q4 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2006 Q1 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Q2 | 4 | -1 | -5 | 0 | 0.0 | 0.0 | |
| Q3 | 4 | -1 | -5 | 0 | 0.0 | 0.0 | |
| Q4 | 4 | -1 | -5 | 0 | 0.0 | 0.0 | |
| 2007 Q1 | 12 | -1 | -13 | 0 | 0.0 | 0.0 | |
| Q2 | -6 | 20 | 26 | 0 | 0.0 | 0.1 | |
| Q3 | 78 | -133 | -211 | 0 | 0.0 | 0.2 | |
| Q4 | 247 | -91 | -338 | 0 | 0.0 | 0.1 | |
| 2008 Q1 | 419 | 587 | 168 | 0 | 0.0 | 0.2 | |
| 2004 Jan | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Feb | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Mar | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Apr | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| May | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Jun | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Jul | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Aug | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Sep | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Oct | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Nov | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Dec | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2005 Jan | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Feb | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Mar | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| April | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| May | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| June | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| July | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Aug | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Sep | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Oct | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Nov | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Dec | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 2006 Jan | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Feb | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Mar | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| Apr | 2 | -1 | -3 | 0 | 0.0 | 0.0 | |
| May | 1 | -1 | -2 | 0 | 0.0 | 0.0 | |
| June | 1 | 1 | 0 | 0 | 0.0 | 0.0 | |
| July | -1 | -1 | 0 | 0 | 0.0 | 0.0 | |
| Aug | -1 | -1 | 0 | 0 | 0.0 | 0.0 | |
| Sep | 6 | 1 | -5 | 0 | 0.0 | 0.0 | |
| Oct | 1 | 0 | -1 | 0 | 0.0 | 0.0 | |
| Nov | 1 | 0 | -1 | 0 | 0.0 | 0.0 | |
| Dec | 2 | -1 | -3 | 0 | 0.0 | 0.0 | |
| 2007 Jan | 6 | -1 | -7 | 0 | 0.0 | 0.0 | |
| Feb | 5 | -1 | -6 | 0 | 0.0 | 0.0 | |
| Mar | 1 | 1 | 0 | 0 | 0.0 | 0.0 | |
| Apr | 61 | 6 | -55 | 0 | 0.0 | 0.0 | |
| May | -135 | 6 | 141 | 0 | 0.0 | 0.1 | |
| Jun | 68 | 8 | -60 | 0 | 0.0 | 0.1 | |
| Jul | 77 | -44 | -121 | 0 | 0.0 | 0.1 | |
| Aug | -116 | -44 | 72 | 0 | 0.0 | 0.1 | |
| Sep | 117 | -45 | -162 | 0 | 0.0 | 0.2 | |
| Oct | 122 | -30 | -152 | 0 | 0.0 | 0.2 | |
| Nov | -32 | -30 | 2 | 0 | 0.0 | 0.2 | |
| Dec | 157 | -31 | -188 | 0 | 0.0 | 0.1 | |
| Jan | 243 | 196 | -47 | 0 | 0.0 | 0.2 | |
| Feb | 156 | 196 | 40 | 0 | 0.0 | 0.1 | |
| Mar | 20 | 195 | 175 | 0 | 0.0 | 0.2 | |
| Apr | -1422 | -507 | 915 | -0.1 | 0.0 | 0.2 | |
| May | -2016 | -455 | 1561 | -0.1 | 0.0 | 0.1 | |