## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N ${ }^{\circ}$ 479/2009 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

## Country: UK- Calendar years data <br> Date: 14/10/2009

The information is to be provided in the cover page only

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

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


[^0]Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus

| Country: UK- Calendar years data <br> Data are in ...(millions of units of national currency) <br> Date: 14/10/2009 | 2005 | 2006 | $\begin{aligned} & \hline \text { Year } \\ & 2007 \end{aligned}$ | 2008 | 2009 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Working balance in central government accounts | -36834 | -34652 | -36595 | -68023 |  |  |
| Basis of the working balance | accrual | accrual | accrual | accrual | accrual |  |
| Financial transactions included in the working balance | M |  | M | M |  |  |
| Loans, granted (+) | M |  | M | M |  |  |
| Loans, repayments (-) | M |  | M | M |  |  |
| Equities, acquisition (+) | M |  | M | M |  |  |
| Equities, sales (-) | M |  | M | M |  |  |
| Other financial transactions (+/-) | M |  | M | M |  |  |
| of which: transactions in debt liabilities (+/-) | M |  | M | M |  |  |
| Detail 1 | M |  | M | M |  |  |
| Detail 2 | M |  | M | M |  |  |
|  |  |  |  |  |  |  |
| Non-financial transactions not included in the working balance | M |  | M | M |  |  |
| Detail 1 | M |  | M | M |  |  |
| Detail 2 | M |  | M | M |  |  |
|  |  |  |  |  |  |  |
| Difference between interest paid (+) and accrued (EDP D.41)(-) | M |  | M | M |  |  |
| Other accounts receivable (+) | M |  | M | M |  |  |
| Detail 1 | M |  | M | M |  |  |
| Detail 2 | M |  | M | M |  |  |
| Other accounts payable (-) | M |  | M | M |  |  |
| Detail 1 | M |  | M | M |  |  |
| Detail 2 | M |  | M | M |  |  |
|  |  |  |  |  |  |  |
| Working balance (+/-) of entities not part of central government | M |  | M | M |  |  |
| Net borrowing (-) or net lending (+) of other central government bodies | M |  | M | M |  |  |
| Detail 1 | M |  | M | M |  |  |
| Detail 2 | M |  | M | M |  |  |
| Other adjustments (+/-) (please detail) | -137 | 419 | 284 | -538 |  |  |
| Detail 1 | -137 | 419 | 284 | -538 |  |  |
| Detail 2 | M |  | M | M |  |  |
| Detail 3 | M |  | M | M |  |  |
| Detail 4 | M |  | M | M |  |  |
| Detail 5 | M |  | M | M |  |  |
|  |  |  |  |  |  |  |
| Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311) | -36971 | -34233 | -36311 | -68561 |  |  |
| (ESA 95 accounts) |  |  |  |  |  |  |
| (1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other. <br> Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice |  |  |  |  |  |  |

## Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus


(ESA 95 accounts)
(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

## Table 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus


(ESA 95 accounts)
(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

## Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus



Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within general government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) AF.2, AF. 33 and AF.4. At face value

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)


## *Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2

[^1](4) Including capital uplift
(5) 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)

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases
(2) Consolidated within state government.
(3) Due to exchange-rate movements.
(4) Including capital uplift
(5) 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)


*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

| (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases. | (4) Including capital uplift |
| :--- | :--- |
| (2) Consolidated within local government. | (5) AF.2, AF.33 and AF.4. At face value |
| (3) Due to exchange-rate movements. |  |

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

| (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases. | (4) Including capital uplift |
| :--- | :--- |
| (2) Consolidated within social security. | (5) AF.2, AF.33 and AF.4. At face value. |
| (3) Due to exchange-rate movements. |  |

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



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

[^1]:    1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
    (2) Consolidated within central government
    (3) Due to exchange-rate movements.
