

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 2008

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
--

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

Member State: UK	ESA 95 codes	Year				
		2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08	2008 planned - 2008/09
Data are in ...(millions of units of national currency)						
Date: 30/09/ 2008						
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-41927	-38538	-34406	-38737	-46552
- Central government	S.1311	-38058	-33141	-31889	-38944	-43727
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-3869	-5397	-2517	207	-2825
- Social security funds	S.1314	M	M	M	M	
General government consolidated gross debt						
Level at nominal value outstanding at end of year		483806	531482	574236	614360	679089
<i>By category:</i>						
Currency and deposits	AF.2	80199	87285	92711	103436	
Securities other than shares, exc. financial derivatives	AF.33	371680	408462	438987	474332	
Short-term	AF.331	20246	18822	15536	17505	
Long-term	AF.332	351434	389640	423451	456827	
Loans	AF.4	31927	35735	42538	36592	
Short-term	AF.41	23609	27459	33776	27236	
Long-term	AF.42	8318	8276	8762	9356	
General government expenditure on:						
Gross fixed capital formation	P.51	22422	7835	24217	27512	28871
Interest (consolidated)	EDP D.41	24446	26308	28054	30591	30938
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	24585	26460	28248	30778	30938
Gross domestic product at current market prices	B.1*g	1211978	1268395	1344308	1420607	1473263

(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)	2004	2005	2006	2007	2008
Date: 30/09/ 2008	2004/05	2005/06	2006/07	2007/08	planned
Working balance in central government accounts	-38197	-33293	-32083	-39131	
<i>(public accounts, please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans, granted (+)	M	M	M	M	
Loans, repayments (-)	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	
Equities, sales (-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other adjustments (+/-) (please detail)					
Detail 1	139	152	194	187	
Detail 2	139	152	194	187	
Detail 3	M	M	M	M	
Detail 4	M	M	M	M	
Detail 5	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-38058	-33141	-31889	-38944	
<i>(ESA 95 accounts)</i>					

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

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

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

Member State: UK	Year				
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008
Date: 30/09/ 2008	2004/05	2005/06	2006/07	2007/08	planned
Working balance in state government accounts	M	M	M	M	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Adjustment for subsector delimitation	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Detail 3	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	
<i>(ESA 95 accounts)</i>					

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

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

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

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/ 2008	Year				
	2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08	2008 planned
Working balance in local government accounts	-3869	-5397	-2517	207	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Adjustment for subsector delimitation	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Detail 3	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-3869	-5397	-2517	207	

(ESA 95 accounts)

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

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

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

Member State: UK	Year				
Data are in ... (millions of units of national currency)	2004	2005	2006	2007	2008
Date: 30/09/ 2008	2004/05	2005/06	2006/07	2007/08	planned
Working balance in social security accounts	M	M	M	M	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Adjustment for subsector delimitation	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Detail 3	M	M	M	M	
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	M	M	M	M	
<i>(ESA 95 accounts)</i>					

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

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

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

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/ 2008	Year			
	2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	41927	38538	34406	38737
Net acquisition (+) of financial assets ⁽³⁾	863	14555	8721	6021
Currency and deposits (F.2)	-3088	4763	6302	5166
Securities other than shares (F.3)	2365	5610	-951	3527
Loans (F.4)	1955	2640	2389	4359
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3072	-3873	-4273	-4346
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	2703	5415	5254	-2685
Adjustments ⁽³⁾	-4397	-5510	1998	-8618
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)	-1121	-5143	2010	-3138
Insurances above(-)/below(+) nominal value	1072	2310	277	290
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2304	-2749	-1280	-4625
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2267	322	80	-536
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⁾ (-)	223	-250	911	-609
Statistical discrepancies	-934	93	-2371	3984
Difference between capital and financial accounts (B.9-B.9f)	-790	-481	-1120	58
Other statistical discrepancies (+/-)	-144	574	-1251	3926
Change in general government (S.13) consolidated gross debt ⁽²⁾	37459	47676	42754	40124

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: UK	Year			
	2004	2005	2006	2007
Data are in ...(millions of units of national currency)	2004/05	2005/06	2006/07	2007/08
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	38058	33141	31889	38944
Net acquisition (+) of financial assets ⁽³⁾	3271	18783	7549	5634
Currency and deposits (F.2)	-4713	2204	2915	75
Securities other than shares (F.3)	2455	5739	-778	3410
Loans (F.4)	2633	7108	3018	7011
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	526	-1227	-2313	-2013
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	2370	4959	4707	-2849
Adjustments ⁽³⁾	-5920	-5325	2782	-9118
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)	-1979	-5189	2794	-3326
Issuances above(-)/below(+) nominal value	1072	2310	277	290
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2304	-2749	-1280	-4625
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2267	322	80	-536
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⁾ (-)	-442	-19	911	-921
Statistical discrepancies	-481	-287	-1684	3147
Difference between capital and financial accounts (B.9-B.9f)	-335	-172	-409	-831
Other statistical discrepancies (+/-)	-146	-115	-1275	3978
Change in central government (S.1311) consolidated gross debt ⁽²⁾	34928	46312	40536	38607
Central government contribution to general government debt (a=b-c)	430074	472061	511801	547504
Central government gross debt (level) (b) ⁽³⁾	472413	518725	559261	597868
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	42339	46664	47460	50364

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within central government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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	Year			
	2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08
Data are in ...(millions of units of national currency)				
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	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	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
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
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within 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 Data are in ...(millions of units of national currency) Date: 30/09/ 2008	Year			
	2004	2005	2006	2007
	2004/05	2005/06	2006/07	2007/08
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	3869	5397	2517	-207
Net acquisition (+) of financial assets ⁽³⁾	-2167	1055	1120	3498
Currency and deposits (F.2)	1177	2557	3358	5165
Securities other than shares (F.3)	-88	360	-764	117
Loans (F.4)	106	546	196	201
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-3598	-2646	-1960	-2333
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Other financial assets (F.1, F.6 and F.7)	236	238	290	348
Adjustments ⁽³⁾	1620	33	-527	316
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)	955	264	-527	4
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⁾ (-)	665	-231	0	312
Statistical discrepancies	-454	-312	-712	889
Difference between capital and financial accounts (B.9-B.9f)	-455	-309	-711	889
Other statistical discrepancies (+/-)	1	-3	-1	0
Change in local government (S.1313) consolidated gross debt ⁽²⁾	2868	6173	2398	4496
Local government contribution to general government debt (a=b-c)	53732	59421	62435	66856
Local government gross debt (level) (b) ^(a)	54074	60247	62645	67141
Local government holdings of other subsectors debt (level) (c) ^(a)	342	826	210	285

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within 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 Data are in ...(millions of units of national currency) Date: 30/09/ 2008	Year			
	2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	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	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
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
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in social security (S.1314) consolidated gross debt ⁽²⁾	M	M	M	M
Social security contribution to general government debt (a=b-c)	M	M	M	M
Social security gross debt (level) (b) ⁽³⁾	M	M	M	M
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	M	M	M	M

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(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 Number	Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/ 2008	Year				
		2004 2004/05	2005 2005/06	2006 2006/07	2007 2007/08	2008 forecast
2	Trade credits and advances (AF.71 L)	2000	2000	2000	2000	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	5861	5743	5087	5196	
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1229298	1286916	1348997	1438353	

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.