

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 April 2009

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				
Data are in ...(millions of units of national currency)		2005	2006	2007	2008	2009 planned
Date: 31/03/ 2009		(1)	(1)	(1)	(1)	
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-41456	-34453	-36690	-77952	
- Central government	S.1311	-37230	-34312	-36538	-74713	
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-4226	-141	-152	-3239	
- Social security funds	S.1314	M	M	M	M	
General government consolidated gross debt						
Level at nominal value outstanding at end of year		529367	573341	618374	750286	
<i>By category:</i>						
Currency and deposits	AF.2	88308	93660	101598	120940	
Securities other than shares, exc. financial derivatives	AF.33	397183	436857	473388	580784	
Short-term	AF.331	20981	19249	17934	31406	
Long-term	AF.332	376202	417608	455454	549378	
Loans	AF.4	43876	42824	43388	48562	
Short-term	AF.41	35693	34101	34706	39554	
Long-term	AF.42	8183	8723	8682	9008	
General government expenditure on:						
Gross fixed capital formation	P.51	8315	23758	25530	33444	
Interest (consolidated)	EDP D.41	26453	26885	30814	33670	
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	26316	27304	31098	33132	
Gross domestic product at current market prices	B.1*g	1252505	1321860	1400526	1442921	

(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)	2005	2006	2007	2008	2009
Date: 31/03/ 2009	(1)	(1)	(1)	(1)	planned
Working balance in central government accounts	-37093	-34731	-36822	-74175	
<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	-137	419	284	-538	
Detail 2	-137	419	284	-538	
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)	-37230	-34312	-36538	-74713	
<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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	Year				
	2005 (1)	2006 (1)	2007 (1)	2008 (1)	2009 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: 31/03/ 2009	Year				2009 planned
	2005 (1)	2006 (1)	2007 (1)	2008 (1)	
Working balance in local government accounts	-4226	-141	-152	-3239	
<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)	-4226	-141	-152	-3239	

(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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	2005 (1)	2006 (1)	Year 2007 (1)	2008 (1)	2009 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 (+/-) <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 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: 31/03/ 2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	41456	34453	36690	77952
Net acquisition (+) of financial assets ⁽³⁾	6995	12991	7809	60626
Currency and deposits (F.2)	-1325	7801	10296	28150
Securities other than shares (F.3)	3391	2374	1088	3558
Loans (F.4)	2507	1998	4510	3749
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	-3600	-2557	-6228	10339
Increase (+)	1024	721	642	13443
Reduction (-)	-4624	-3278	-6870	-3104
Other financial assets (F.1, F.6 and F.7)	6022	3375	-1857	14830
Adjustments ⁽³⁾	-6237	-2687	-3634	-10108
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)	-3468	-2180	1698	-4524
Issuances above(-)/below(+) nominal value	2053	1220	-368	1517
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3215	-881	-4803	-6341
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2063	-276	269	-2082
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⁾ (-)	456	-570	-430	1322
Statistical discrepancies	-707	-783	4168	3442
Difference between capital and financial accounts (B.9-B.9f)	425	-1157	143	676
Other statistical discrepancies (+/-)	-1132	374	4025	2766
Change in general government (S.13) consolidated gross debt ⁽²⁾	41507	43974	45033	131912

***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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	37230	34312	36538	74713
Net acquisition (+) of financial assets ⁽³⁾	11007	11007	6512	66592
Currency and deposits (F.2)	-1389	1866	5102	30165
Securities other than shares (F.3)	3138	2616	1371	3308
Loans (F.4)	4612	4147	5565	6355
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	-842	-530	-3851	11591
Increase (+)	957	826	667	13394
Reduction (-)	-1799	-1356	-4518	-1803
Other financial assets (F.1, F.6 and F.7)	5488	2908	-1675	15173
Adjustments ⁽³⁾	-7415	-2100	-3057	-12355
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)	-4171	-2106	1618	-5953
Issuances above(-)/below(+) nominal value	2053	1220	-368	1517
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3215	-881	-4803	-6341
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2063	-276	269	-2082
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⁾ (-)	-19	-57	227	504
Statistical discrepancies	-968	-1358	4179	3928
Difference between capital and financial accounts (B.9-B.9f)	164	-1029	181	1096
Other statistical discrepancies (+/-)	-1132	-329	3998	2832
Change in central government (S.1311) consolidated gross debt ⁽²⁾	39854	41861	44172	132878
Central government contribution to general government debt (a=b-c)	471364	511456	554346	683842
Central government gross debt (level) (b) ⁽³⁾	516891	558752	602924	735802
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	45527	47296	48578	51960

***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.
(2) Consolidated within central government.
(3) Due to exchange-rate movements and to swap activity.

- (4) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(5) 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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
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 ⁽⁵⁾	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: 31/03/ 2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	4226	141	152	3239
Net acquisition (+) of financial assets (3)	-1796	4065	2538	-681
Currency and deposits (F.2)	3	5900	5237	-217
Securities other than shares (F.3)	274	-185	-460	318
Loans (F.4)	463	317	262	704
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	-2758	-2027	-2377	-1252
Increase (+)	67	-105	-25	49
Reduction (-)	-2825	-1922	-2352	-1301
Other financial assets (F.1, F.6 and F.7)	222	60	-124	-234
Adjustments (4)	1490	-180	-635	2138
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)	1015	333	22	1320
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)(-)	475	-513	-657	818
Statistical discrepancies	259	-129	-38	-415
Difference between capital and financial accounts (B.9-B.9f)	261	-128	-38	-420
Other statistical discrepancies (+/-)	-2	-1	0	5
Change in local government (S.1313) consolidated gross debt (2)	4179	3897	2017	4281
Local government contribution to general government debt (a=b-c)	58003	61885	64028	66444
Local government gross debt (level) (b) =	58348	62245	64262	68543
Local government holdings of other subsectors debt (level) (c) =	345	360	234	2099

***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: 31/03/ 2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
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: 31/03/ 2009	Year				
		2005 (1)	2006 (1)	2007 (1)	2008 (1)	2009 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>	5773	5412	5299	5389	
	<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)	1273525	1330681	1419319	1474243	

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.