

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

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

Member State: UK Data are in ...(millions of units of national currency) Date: 31/03/ 2009	ESA 95 codes	Year				
		2005 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	2009 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-41720	-38458	-34713	-38423	-79546
- Central government	S.1311	-37927	-33061	-31940	-38377	-75332
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-3793	-5397	-2773	-46	-4214
- 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	574128	613912	773805
<i>By category:</i>						
Currency and deposits	AF.2	80199	87285	92710	103479	
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	42431	36101	
Short-term	AF.41	23609	27459	33776	27239	
Long-term	AF.42	8318	8276	8655	8862	
General government expenditure on:						
Gross fixed capital formation	P.51	22422	7835	24129	28919	32549
Interest (consolidated)	EDP D.41	24446	26308	28058	30616	31340
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	24585	26460	28252	30803	31446
Gross domestic product at current market prices	B.1*g	1211978	1268395	1343753	1419549	1463115

(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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	Year				
	2005 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	2009 planned
Working balance in central government accounts	-38066	-33213	-32134	-38564	75226
<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	106
Detail 2	139	152	194	187	106
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)	-37927	-33061	-31940	-38377	75332
<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				2009 planned
	2005 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	
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 2004/05	2006 2005/06	2007 2006/07	2008 2007/08		
Working balance in local government accounts	-3793	-5397	-2773	-46	4214	
<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)	-3793	-5397	-2773	-46	4214	

(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	Year				2009 planned
	2005 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	
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 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	41720	38458	34713	38423	79546
Net acquisition (+) of financial assets ⁽³⁾	862	14573	8719	6576	36045
Currency and deposits (F.2)	-3088	4763	6334	5136	238
Securities other than shares (F.3)	2365	5629	-930	3524	
Loans (F.4)	1954	2639	2397	5044	5431
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Shares and other equity (F.5)	-3072	-3872	-4303	-4405	32048
Increase (+)	713	603	747	582	
Reduction (-)	-3785	-4475	-5050	-4987	
Other financial assets (F.1, F.6 and F.7)	2703	5414	5221	-2723	-1672
Adjustments ⁽³⁾	-4457	-5562	1357	-9858	-25
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)	-1181	-5195	1480	-4091	
Issuances above(-)/below(+) nominal value	1072	2310	277	290	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2304	-2749	-1283	-4625	-25
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2267	322	80	-535	
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	803	-897	
Statistical discrepancies	-666	207	-2143	4643	
Difference between capital and financial accounts (B.9-B.9f)	-522	-367	-887	724	
Other statistical discrepancies (+/-)	-144	574	-1256	3919	43879
Change in general government (S.13) consolidated gross debt ⁽²⁾	37459	47676	42646	39784	159445

***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	2006	2007	2008	
	2004/05	2005/06	2006/07	2007/08	
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	37927	33061	31940	38377	75332
Net acquisition (+) of financial assets ⁽³⁾	3271	18803	7540	5714	38857
Currency and deposits (F.2)	-4713	2204	2915	46	238
Securities other than shares (F.3)	2455	5758	-757	3438	
Loans (F.4)	2633	7108	3023	7173	7495
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Shares and other equity (F.5)	526	-1226	-2349	-2122	32996
Increase (+)	650	570	857	620	
Reduction (-)	-124	-1796	-3206	-2742	
Other financial assets (F.1, F.6 and F.7)	2370	4959	4708	-2821	-1872
Adjustments ⁽³⁾	-5980	-5379	3048	-10019	-27
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)	-2039	-5243	3064	-4257	
Issuances above(-)/below(+) nominal value	1072	2310	277	290	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2304	-2749	-1283	-4625	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	-27
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2267	322	80	-535	
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	910	-892	
Statistical discrepancies	-290	-173	-1993	4512	
Difference between capital and financial accounts (B.9-B.9f)	-144	-58	-713	540	
Other statistical discrepancies (+/-)	-146	-115	-1280	3972	43879
Change in central government (S.1311) consolidated gross debt ⁽²⁾	34928	46312	40535	38584	158041
Central government contribution to general government debt (a=b-c)	430074	472061	511800	547480	713305
Central government gross debt (level) (b) ⁽³⁾	472413	518725	559260	597844	
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 Data are in ...(millions of units of national currency) Date: 31/03/ 2009	Year			
	2005	2006	2007	2008
	2004/05	2005/06	2006/07	2007/08
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 ⁽⁹⁾	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	2006	2007	2008	
	2004/05	2005/06	2006/07	2007/08	
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	3793	5397	2773	46	4214
Net acquisition (+) of financial assets ⁽³⁾	-2168	1054	1127	3967	-2812
Currency and deposits (F.2)	1177	2557	3390	5164	
Securities other than shares (F.3)	-88	360	-764	86	
Loans (F.4)	105	545	199	724	-2064
Increase (+)	M	M	M	M	
Reduction (-)	M	M	M	M	
Shares and other equity (F.5)	-3598	-2646	-1954	-2283	-948
Increase (+)	63	33	-110	-38	
Reduction (-)	-3661	-2679	-1844	-2245	
Other financial assets (F.1, F.6 and F.7)	236	238	256	276	200
Adjustments ⁽³⁾	1620	34	-1434	-17	0
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	265	-1327	-12	
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⁾ (-)	665	-231	-107	-5	
Statistical discrepancies	-377	-312	-175	184	
Difference between capital and financial accounts (B.9-B.9f)	-378	-309	-174	184	
Other statistical discrepancies (+/-)	1	-3	-1	0	
Change in local government (S.1313) consolidated gross debt ⁽²⁾	2868	6173	2291	4180	1401
Local government contribution to general government debt (a=b-c)	53732	59421	62328	66432	60500
Local government gross debt (level) (b) ⁽³⁾	54074	60247	62538	66718	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	342	826	210	286	

***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	2006	2007	2008
	2004/05	2005/06	2006/07	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: 31/03/ 2009	Year				
		2005 2004/05	2006 2005/06	2007 2006/07	2008 2007/08	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>	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	1351461	1448027	1474174

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