Introduction

In the UK the General Government (GG) sector is composed of Central Government (CG), S.1311, and Local Government (LG), S.1313. The Social Security Fund is not separated from the CG accounts at this time. EDP data for LG is based mainly on returns from local authorities, supplemented by administrative data. Data for Central Government comes from government administration sources, mainly involving information available from departmental accounting systems.

HM Treasury (the UK’s Ministry of Finance) collects data quarterly from its Combined On-line Information System (COINS) on an accruals basis, there is generally good counterpart data available. The administrative reporting systems have been designed to produce data on a National Accounts basis.

The UK’s Central Bank (the Bank of England) also supplies some data for CG and LG on an accruals basis. Measurements of Government debt and deficit are the joint responsibility of the Office for National Statistics (ONS) and HM Treasury.

The ONS calculates completed years and HM Treasury forecasts future years. Classification of bodies to GG and its sub-sectors is the sole responsibility of the ONS, which follows the European System of Accounts (ESA95) in making its decisions. Classification decisions are made through the National Accounts Classification Committee (NACC).

Central Government (S.1311) includes all administrative departments of the State and other central agencies whose competence extends normally over the whole economic territory. Regional Health Authorities and National Health Service (NHS) Trusts are considered to be Central Government. The devolved administrations for Scotland, Wales and Northern Ireland are currently included within Central Government.

The sub-sector Local Government (S.1313), LG, includes those types of public administration whose competence extends to only a local part of the economic territory, apart from local agencies of Central Government such as the National Health Service. Included in sub-sector S.1313 are those non-profit institutions which are controlled by a local government body and whose competence is restricted to the economic territories of the local government. Local authority housing revenue accounts are excluded from the sector since they are quasi-corporations, although their relevant net balance, once adjusted for items such as disposals, is imputed back to LG via a distribution.
**General note.** Under the EDP procedure the UK is assessed on a “financial year” basis. (This is covered in for example the annex to Council Regulation 1056/2005.) The UK financial year is taken as running from 1 April to 31 March. The main financial statements currently become available between 6 and 9 months after the end of the financial year which means that they cannot be used for the October submissions. Provisional statements are available around 4 to 5 months after the end of the financial year. The UK submits both calendar and financial year estimates. The tables in this inventory have been completed for calendar years.

1. **Delimitation of General Government**

The Office for National Statistics is responsible for ensuring the correct delimitation of general government and its sub sectors according to the principles of ESA 95. In practice much of the detailed work is delegated. A classification guidance note for government departments, agreed with the Office for National Statistics, is published on the internal government version of the UK Treasury website. (A copy is publicly available on request at psa@ons.gov.uk.) This note enables the majority of bodies to be correctly classified by government departments and local authorities. In case of doubt cases are initially referred to the classifications team in the Treasury who clarify the rules and ensure consistent application where possible. Where doubts remain, or the case is large or controversial, the Treasury ask the Office for National Statistics for a classification decision. Some of these cases may be clear enough to resolve at working level but in most cases the National Accounts Classification Committee is consulted before a decision is made. The consultation process is described on the National Statistics website [http://www.statistics.gov.uk/about/methodology_by_theme/IFFIM/downloads/About_NACC.pdf](http://www.statistics.gov.uk/about/methodology_by_theme/IFFIM/downloads/About_NACC.pdf). Key decisions of the Committee are published on the website. In addition a full list of public sector classifications is maintained in the ONS’s Sector Classification Guide, which is available at [http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls](http://www.statistics.gov.uk/downloads/theme_economy/MA23.xls).

Once the classifications have been decided the Treasury, the Department for Communities and Local Government (DCLG) etc request data to be reported in line with them.

In addition to the above processes the Office for National Statistics independently review some of the decisions which Treasury and government departments make.

**Annex 1 contains a list of units classified within the General Government sector.**

2. **Central Government data**

This section describes the availability and use of main data sources for the Central Government sub-sector (S.1311) by type of unit and the adjustments made in order to reach ESA95 definitions. It also covers the treatment for half finalised, finalised and current data, and the process of revision of data.
2.1 Availability and use of data sources

2.1.1 Data sources for Central Government main unit: “The State”

This section includes all parts of central government as all report their data through a single reporting mechanism. Lesser bodies within central government are all linked to a government department, which shares responsibility for ensuring the full reporting of data.

1a) Information available/used for this sub-sector in the current year n-1 and year n-2 notified in April (n) and October (n):

Table 1 – Source Data Accounting 1

<table>
<thead>
<tr>
<th>Accounting Rules (C/A/M)</th>
<th>Source Data Accounting</th>
<th>April (n)</th>
<th>October (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Year n-1</td>
<td>Year n-2</td>
</tr>
<tr>
<td>Budget Reporting</td>
<td></td>
<td>Year n-1</td>
<td>Year n-2</td>
</tr>
<tr>
<td>Summary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>(1) Current revenue and expenditure</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(2) Current and capital revenue and expenditure</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(3) Current and capital revenue and expenditure and financial transactions</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(4) Balance sheets</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>Detailed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>(5) Current revenue and expenditure</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(6) Current and capital revenue and expenditure</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(7) Current and capital revenue and expenditure and financial transactions</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(8) Balance sheets</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>Financial Statements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>(9) Profit and loss accounts</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>M</td>
<td>(10) Balance sheets</td>
<td>NA/NU</td>
<td>A/U</td>
</tr>
<tr>
<td>Other Reporting</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(11) Statistical surveys</td>
<td>NA/NU</td>
<td>NA/NU</td>
</tr>
<tr>
<td>M</td>
<td>(12) Other: Regular monthly reports mainly through HM Treasury</td>
<td>A/U</td>
<td>A/U</td>
</tr>
</tbody>
</table>

1 A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)
C (Cash), A (Accrual), M (Mixed Cash-Accrual)

1b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

The UK operates a full quarterly set of accounts but the data sources are a mixture of
monthly, quarterly and annual sources. Quarterly accounts enable estimates to be compiled by both calendar years and UK financial years which run from April to March.

The processing gives precedence to the most accurate data source currently available when the accounts are prepared. This would normally be provisional or final audited annual financial year accounts presented to Parliament. These are supplemented by other sources of information to allocate the annual information over the quarters, to extend it forward to quarters not yet covered by annual accounts and to add additional detail not present in the annual accounts. In 2006 a new web based single data collection system was launched to collect central government expenditure data. This made data supply quicker and enabled the supply chain and audit trail to be simplified. This also enables more information for year n-1 to be available for the October EDP submission

1c) Complementary codification at data source, by counterpart sector

The EDP systems are designed to produce estimates from our public sector accounts data which is produced separately from the rest of the national accounts where full counterparty information is identified. However the information on counter parties is commonly available for EDP. For example, transfers between different parts of government are clearly differentiated from payments passing to or from other sectors of the economy. Also banking data provided by the Bank of England has a clear sector labelling of loans and deposits.

1d) Complementary information of other units/departments that are not reflected in the Budget Reporting, when compiling ESA95 accounts.

This does not apply in the UK. These accounts – for example the Consolidated Fund – are part of central government and are included in Budget tables.

1e) Consistency of classifications used in the Budget Reporting of “the State” and in the Budget Reporting of other General Government entities.

The UK Budgeting system is designed using national accounts sector definitions. There are also systems to ensure consistency with the UK Government’s Whole of Government Accounts (WGA) project, which has been designed using the sector structures of national accounts. (WGA will produce commercial style GAAP accounts for the whole of the public sector, split between central government, local government and public corporations.)

1f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

Data is assembled by HM Treasury. This is efficient because the information can be collected once and then used for all purposes. It also ensures full consistency between reports compiled by HM Treasury and national accounts. Currently data is supplied by HM Treasury to the Office for National Statistics (ONS) in special reports. In future ONS will be able to access data directly on the new Treasury database. If there are issues with the data questions are usually fed back through the Treasury, but the
Office for National Statistics also contacts individual entities to query data when necessary.

1g) Nature of the data sources – cash, accrual or mixed

See Table 1. The UK central government now runs its business on a full accruals basis. Parliament votes “resources” not cash. Information is also reported on an accruals basis in nearly all cases. The main exceptions to this are the tax, social contributions and social benefit data which remain on a cash basis at present and are then converted by ONS to the accruals where appropriate. This may change in the future with accrual methodologies being agreed for the Whole of Government Accounts project. If these are consistent with the regulation on the recording of taxes they will be used for EDP (and national accounts). Central government interest is reported to ONS on both an accruals and cash basis.

1h) Circumstances in which data available from basic sources is consolidated.

Reporting units generally consolidate out payments flowing between the different entities covered by their reports. Where this does not happen then the Office for National Statistics consolidate the information received from the separate parts. The largest example where this is done is in the case of health data. The Department of Health and NHS Trusts report separately. As both are parts of central government, the payments flowing between them are consolidated out by the Office for National Statistics.

1i) Changes in the accounting rules foreseen in the near future (if any).

Within financial statements, reporting of taxes, social contributions and social benefits may switch from a cash to an accruals basis as the Whole of Government Accounts project moves forward. There is no date agreed for this. Investigations are taking place to determine whether some or all of these estimates will meet the definitions to be used for EDP (and national accounts). The first test case here will be for VAT, where the accounting accruals should be more accurate than the current time adjusted cash method used.

2.1.2 Data sources for Central Government: Other entities / other central government bodies (please detail)

All parts of central government are included in the previous section.

2.1.3 Data for the current year (n-1) notified in April (n) - detailed explanation

i) Common data sources used for finalised and half-finalised data for the current year in the first notification.

The sources for the first and second notification are the same. However, the quality of the data should improve for the second notification.

ii) Data sources specifically used in the context of the first notification
iii) Estimation methods that may be used in the context of the first notification and their importance in the central budget and for other units included in central government.

• for central budget
For the first notification in April (n), actual monthly data from Departments is available for January (n-1) to February (n).

• for other units included in central government
Full data are available January (n-1) to September (n-1), with estimation methods used for the remaining quarter based on data from the relevant ‘parent’ Department. Actual data becomes available soon after the notification.

2.1.4 Auditing Process

I) Working balances of Central Government that were submitted to an auditing process.

The financial year accounts for all public sector units are audited. In addition the accounts for the ‘whole of central government’ are now audited. This will be extended to the whole public sector under the UK Government’s Whole of Government Accounts initiative over the next few years.

II) Incorporation of the findings of the auditing process in the national accounts.

Data reported for national accounts has to be consistent with the audited accounts. New central government computer systems are making this a quicker and more automatic process.

2.2 Data treatment

2.2.1 Half finalised and finalised data

a) Financial transactions that may be included in the public accounts of central government and are excluded in notification table 2.

All the financial transactions included in the public accounts of CG are included in notification table 2.

b) Information and method (s) used for the adjustment cash/accrual for items other than interest.

No adjustment is generally necessary, as data are provided on both cash and an accruals basis.

For taxes and social contributions, the compilation practices differ depending on available source data, as follows:
VAT – the average of the last three months cash receipts is taken as the accrued figure for a particular quarter, with further adjustments to take account of refunds to public bodies and payments to the EU. Other excise duties – whilst accruals-based data is available for tobacco duties, for other duties the cash figure is taken as equal to the accruals figure or is time adjusted.

Pay as you earn and tax on deposits with MFIs - the available monthly cash data are taken, with an adjustment for amounts collected by employers but not yet paid to government and further adjustments made by the responsible bodies for the "pay-over gap" and "PAYE withheld". Finally there are adjustments for income tax measures to reflect tax credits.

Corporation tax, capital gains tax, petroleum revenue tax, windfall tax – cash data are equal to the accrued.

Motor vehicle duty – cash data are used.

Inheritance taxes – cash data are used.

Actual social contributions – An economic model is used to estimate national insurance contributions on an accrued basis, however cash data are used for actual social contributions made by Central Government.

c) Sources and methods used for the calculation of interest on an accrual basis.

Accrued interest that is scored are the amounts that cross the central government boundary (i.e. they exclude interest payments that are receipts of another body classified to the central government sector). Interest is now reported on both a cash and an accruals basis. In the EDP notification, interest payments are consolidated between LG and CG. Local government separate out their trading bodies (e.g. market public corporations) in the data they report. In 2011 a methodological revision to the calculation for the interest on discounts/premia on gilts was made. The previous methodology was based on annual data but on review it was found that this was underestimating the value of a gilt at the beginning of its life and overestimating the value in the year of redemption (although has no impact on the years between issuance and redemption). To reduce this bias the methodology has therefore been amended to calculate the value on monthly data.

d) Information on other accounts receivable/payable that may be provided in public accounts data.

Timing and accruals adjustments.

e) Sources and method(s) for the adjustment related to units classified within or outside central government.

The ONS National Accounts Classification Committee monitors the classification of bodies, its decisions are available on the National Statistics website.
f) Other adjustments regularly implemented.

Other adjustments in EDP table 2A:

- The item *adjustment for swaps* captures the impact of the streams of interest payments on swaps and FRA, which are not in the working balances
- The item *UMTS* corresponds to the adjustment done by Eurostat. Eurostat has amended the data notified by the United Kingdom for years 2004 to 2007 for consistency of recording with other Member States.

g) Sources of information used for transactions which need specific attention (in cases where they are not directly identifiable in public accounts): debt assumption, debt cancellation, privatisation, securitisations, capital injection into public corporations, payments from the central bank.

All relevant information is provided through HM Treasury.

2.2.2 Revision process

Steps in the revision process of data, for the State and for other units included in central government, after the first notification

- for central budget,
  and
- for other units included in central government:
  The administrative data goes through several audit stages at the end of each financial year. They improve at each stage.

3. State Government

*Not applicable for United Kingdom*

This section is inapplicable as there are no institutions, which the UK currently classifies as part of state government.

The devolved administrations for Scotland, Wales and Northern Ireland are classified within central government.

The Greater London Authority (which includes the London Assembly), and similar governing bodies in English Cities and Regions are classified within local government.

These classifications are kept under review as government policy evolves.

4. Local Government

This section describes the availability and use of main data sources for the Local
Government sub-sector (S.1313) by type of unit and the adjustments made in order to reach ESA95 definitions. It also covers the treatment for half finalised, finalised and current data, and the process of revision of data.

This section includes all parts of local government as all report their data through a single reporting mechanism. Most subsidiary bodies within local government are linked to one of the main local government units. Others report separately but through similar reporting lines. Local government in England reports through the Department for Communities and Local Government. Local government in the other countries of the UK report through similar umbrella bodies in those countries. (Scottish Executive, Welsh Assembly and Northern Ireland Executive).

4.1 Availability and use of data sources

4.1.1 Data sources for Local Government main units: municipalities, localities

1a) Information available/used for this sub-sector in the current year n-1 and year n-2 notified in April (n) and October (n):

Table 2 – Source Data Accounting 2

<table>
<thead>
<tr>
<th>Accounting Rules(C/A/M)</th>
<th>Source Data Accounting</th>
<th>April (n)</th>
<th>October (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget Reporting</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Year n-1</td>
<td>Year n-2</td>
<td>Year n-1</td>
</tr>
<tr>
<td>M</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summary</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>(1)</td>
<td>Current revenue and expenditure</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(2)</td>
<td>Current and capital revenue and expenditure</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(3)</td>
<td>Current and capital revenue and expenditure and financial transactions</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(4)</td>
<td>Balance sheets</td>
<td>NA / NU</td>
</tr>
<tr>
<td>Detailed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>(5)</td>
<td>Current revenue and expenditure</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(6)</td>
<td>Current and capital revenue and expenditure</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(7)</td>
<td>Current and capital revenue and expenditure and financial transactions</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(8)</td>
<td>Balance sheets</td>
<td>NA / NU</td>
</tr>
<tr>
<td>Financial Statements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>M</td>
<td>(9)</td>
<td>Profit and loss accounts</td>
<td>NA / NU</td>
</tr>
<tr>
<td></td>
<td>(10)</td>
<td>Balance sheets</td>
<td>NA / NU</td>
</tr>
<tr>
<td>Other Reporting</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(11)</td>
<td>Statistical surveys</td>
<td>Not relevant for EDP – surveys are used to collect other details</td>
</tr>
<tr>
<td>M</td>
<td>(12)</td>
<td>Other: Monthly and quarterly returns from DCLG etc and HM Treasury</td>
<td>A / U</td>
</tr>
</tbody>
</table>

2 A/U (available/used), A/NU (available/not used), NA/NU (not available/not used)
1b) Reasons for not using the available accounting reports and criteria for choosing only one of them (consistency with data sources used in other sub-sectors, accrual basis, etc) if two different accounting reports are available for the same unit.

The UK operates a full quarterly set of accounts but the data sources are a mixture of monthly, quarterly and annual sources. In some cases departmental forecasts are used in advance of the supply of actual reports, but this rarely affects EDP returns. Quarterly accounts enable estimates to be compiled by both calendar years and UK financial years which run from April to March.

The processing gives precedence to the most accurate data source currently available when the accounts are prepared. This would normally be provisional or final audited annual financial year accounts. These are supplemented by other sources of information to allocate the annual information over the quarters, to extend it forward to quarters not yet covered by annual accounts and to add additional detail not present in the annual accounts.

1c) Complementary codification at data source, by counterpart sector

The EDP systems are designed to produce estimates from our public sector finances data, which are produced separately from the rest of the national accounts, where full counterparty information is identified. However some information on counterparties is commonly available for EDP. For example, transfers between different parts of government are clearly differentiated from payments passing to or from other sectors of the economy. Also banking data provided by the Bank of England has a clear sector labelling of loans and deposits.

1d) Complementary information which is not in the financial statements, when compiling ESA95 accounts.

Not applicable.

1e) Consistency of classifications used in this sub-sector and in the Budget Reporting of other General Government units.

The UK Budgeting system is designed using national accounts sector definitions. There are systems to ensure consistency and the UK Government’s Whole of Government Accounts project has been designed using the sector structures of national accounts.

1f) Source (direct or indirect) of basic data requested by the National Statistical Institutes

The data is assembled on behalf of ONS by a number of central government bodies responsible for monitoring the conduct of local government and its finances. The collection mechanisms are broadly similar for each of the countries making up the
UK, but the detailed arrangements differ slightly. This section describes the position for England.

The data is collected for the Office for National Statistics by the Department for Communities and Local Government (DCLG), which is the central government department responsible for overseeing local government in England and Wales. Our needs for information for EDP returns and national accounts are recorded in a firm agreement between the two Departments. There are also regular (approximately quarterly) Data Quality Group meetings, which also involve HM Treasury, to oversee the data supply.

DCLG combine the needs of the Office for National Statistics and HM Treasury with their own and collect information from local government to meet these needs in a number of returns. There are cases of slow and non response to some of them and DCLG make estimates as necessary. Most of the end year reporting is on an accruals basis but much of the in year reporting of expenditure is on a cash basis. Where reports on actual spending are not received, forecast or planned spending estimates may be used.

1g) Nature of the data sources – cash, accrual or mixed

See Table 3.

As explained above most of the end year reporting is on an accruals basis but much of the in year reporting of expenditure is on a cash basis. In year receipts are reported on an accruals basis. This position is changing with accrual reporting of expenditure becoming more common as accounting systems are upgraded. In addition if accrual information is not reported in time estimates may be made from data on alternative bases including cash.

1h) Circumstances in which data available from basic sources is consolidated.

Reports are made on a consolidated basis for the entities covered by the returns. Payments between reporting units are mainly consolidated out by the DCLG etc, before the data is passed on to the Office for National Statistics. Where structures are complex as, for example, with transport in London the Office for National Statistics checks and adjusts as necessary.

1i) Changes in the accounting rules foreseen in the near future (if any).

The Whole of Government Accounting project described earlier will apply fully to local government in provisionally around one years time. Associated with this, accounting systems are being upgraded towards a full accrual basis.

4.1.2 Data sources for Local Government: Local Government bodies / non-profit institutions

All parts of local government are included in the previous section.

4.1.3 Data for the current year (n-1) notified in April (n) - detailed explanation
i) Common data sources used for finalised and half-finalised data for the current year in the first notification.

*The sources for the first and second notification are the same. However, the quality of the data should improve for the second notification.*

ii) Data sources specifically used in the context of the first notification.

*See above.*

iii) Estimation methods that may be used in the context of the first notification

*Data provided by the DCLG is used for the first notification, based on their quarterly and monthly surveys of LG bodies. Where their surveys yield incomplete data they will make their own estimates based on expected results. The DCLG will revise these provisional figures for the second notification, as updated information becomes available from LG bodies.*

4.1.4 [Auditing Process]

I) Working balances of Local Government that were submitted to an auditing process.

*The financial year accounts for all public sector units are audited. In addition the accounts for the whole of central government are now audited. This will be extended to the whole public sector under the UK government’s Whole of Government Accounts initiative over the next few years.*

II) Incorporation of the findings of the auditing process in the national accounts.

*Data reported for national accounts has to be consistent with the audited accounts. New central government computer systems are making this a quicker and more automatic process.*

4.2 Data treatment

4.2.1 Half finalised and finalised data

a) Original source of data used as a starting step

*Data for LG bodies in England and Wales comes from the Department for Communities and Local Government (DCLG), which performs quarterly and monthly surveys. For Northern Ireland and Scotland, data comes from the Northern Ireland and the Scottish Executives respectively (these bodies are responsible for LG finances in their respective countries).*

b) Financial transactions that may be included in the public accounts of local Government and are excluded in notification table 2.

*All the financial transactions included in the public accounts of LG are included in*
c) Information and the method(s) used for the adjustment cash/accrual for items other than interest.

In general no adjustment is necessary as data are provided on a cash and accruals basis. In some cases, however, only financial year expenditure data is provided, but this is for areas where the quarterly profile is smooth throughout the year. For some taxes and social contributions, the cash data are equal to the accrued, and therefore there are no cash/accrual adjustments.

d) Sources and methods used for the calculation of interest on an accrual basis.

Accrued interest that is scored are the amounts that cross the central government boundary (i.e. they exclude interest payments that are receipts of another body classified to the central government sector). Interest is now reported on both a cash and an accruals basis.

In the EDP notification, interest payments are consolidated between LG and CG. Local Government separate out their trading bodies (e.g. market public corporations) in the data they report.

e) Information on other accounts receivable/payable that may be provided in the data sources.

Timing and accruals adjustments.

f) Sources and method(s) for the adjustment related to units classified within or outside local Government.

The ONS National Accounts Classification Committee monitors the classification of bodies, its decisions are available on the National Statistics website.

g) Other adjustments regularly implemented.

No regular adjustments are made.

h) Sources of information used for transactions which need specific attention (in cases where they are not directly identifiable in public accounts): debt assumption, debt cancellation, privatisation, securitisations and capital injection into public corporations owned by local Government.

All information will either be provided by HM Treasury or the DCLG.

4.2.2 Revision process

Steps in the revision process of data, after the first notification.
Upon completion of the financial year, and when local authorities complete their financial year returns to the CG units that monitor them, the quality of the data will improve.
5. Social Security Funds

*Not applicable for United Kingdom*

The administration of social security funds in the UK is currently treated as an integral part of central government.

Hence the National Insurance Fund was classified to central government.

A review of this led to the conclusion that it should qualify as a Social Security Fund.

No date has been set to change systems to implement this reclassification.

6. Actual data on government debt

6.1 Half finalised and finalised data

a) Adjustments to the data sources that may be needed in order to value debt according to the specific EDP rules for each government sub-sector.

- Starting point is the calculation of the UK’s Public Sector Finances data.
- Total government debt by financial transaction is calculated at market values.
- Consolidation of intra government transactions
- An adjustment is required to convert market values, as they appear on the UK’s NA Balance Sheet, to nominal values for the EDP.

b) Sources of information used for the consolidation of debt and the valuation of holdings at the level of each government sub-sector (intra-flows and positions) and at the level of general government sector (inter-flows and positions).

All data comes from HM Treasury and the DCLG. Most LG debt is held by CG through loans.

c) Use of financial accounts for the implementation of notification table 3, concerning assets and other liabilities.

All ‘F’ categories come directly from the UK Financial Account.

d) Sources of information for the adjustments relating to transactions in debt instruments that are not valued at the nominal (face) value of the instrument, for each government sub-sector.

Market sources are used for the market price of marketable debt. Where the debt is not marketable the prices are the same.

e) Sources of information used for the adjustments relating to a change in nominal debt that does not result from a transaction (other change in volume), for each government sub-sector.
Information is collected on an ad hoc basis depending on the nature of the adjustment necessary (e.g. privatisation/reclassification). The information is likely to come from HM Treasury or DCLG.

6.2 Data for the current year notified in April

a) Data sources that may be used specifically in the context of the first notification

The same sources are used. Data quality is good as such debt figures tend not to be revise very much between notifications.

b) Estimation methods that may be used in the context of the first notification.

Virtually no estimation is used (see above).

c) Steps in the revision process of data, after the first notification.

April, 1st EDP Notification: Based on Public Sector Finance (PSF) data published in March.

October, 2nd EDP Notification based on PSF data published in September.

7. Specific issues

7.1 Long-Term Contracts between Government and Private Entities

7.1.1 Identification and data sources of long-term contracts between Government and Private Entities (PPPs).

The contracts can be identified from the data reported by Government Departments. There is a long history of PPPs in the UK so it is not a new concept.

7.1.2 Alternative data sources in cases of lack of comprehensiveness or reliability.

Current sources are adequate for purpose.

7.1.3 Terminology used for PPPs in the national language(s) and correspondence in English.

They are mainly referred to as a Private Finance Initiative (PFI), although some more recent ones are referred to as Public Private Partnerships (PPPs).

7.1.4 Agency, organization, or association dealing specifically with PPPs.

HM Treasury (the UK’s Ministry of Finance) sets down rules for them, based on UK GAAP. These should be roughly consistent with the Eurostat decision, and the data are audited.

7.1.5 Legal instruments, including laws, regulations, or decrees, governing or regulating PPPs.

None
7.2 Long-term contracts for military equipment

7.2.1 Contracts used by military forces for the procurement of equipment:

The following arrangements can be found in United Kingdom:
- Sales agreed in advance with industrial suppliers, with or without government pre-financing
- Trade credits (payments after delivery)
- Purchasing through an international special agency (Eurofighter, Airbus).

7.2.2 Borderline cases regarding the classification of some goods as military goods or as other equipment used by military forces.

There are no borderline cases.

7.2.3 Recording of the impact on government expenditure from the above-mentioned contracts.

Currently the impact on government expenditure is shown when progress payments are made.

7.2.4 Available information for the treatment of the above-mentioned contracts in national accounts.

Attempts to collect the information from the Defence ministry, to quantify the treatment, have failed. In 2007 discussions took place with the National Audit Office to establish what they might be able to collect but no progress was made.

7.3 Pension Schemes

7.3.1 Definition of pensions

The following codes are applicable to classification of coverage of pension schemes:
1) disability pensions (disability)
2) early retirement benefits due to reduced capacity to work (disability)
3) old age pensions (old age)
4) anticipated old age pensions (old age)
5) partial pensions (old age)
6) survivors' pensions (survivors)
7) early retirement benefits for labour market reasons (unemployment)

All of the above categories are potentially included in the definition of pensions given at the national level. Subtract to the individual conditions set out in the scheme, this would cover pensions provided by both self-administered pension funds and pensions provided by insurance companies.

Pensions paid from compulsory social contributions and from taxation revenue would mainly cover 1) 2) 3) and 6) from the above scheme.
7.3.2 Classification of pension schemes

The following table lists pension schemes in United Kingdom. The key to the "Coverage" numbers can be found in section 7.3.1 above, and the key for "Scheme" can be found below the table.

<table>
<thead>
<tr>
<th>#</th>
<th>Scheme name</th>
<th>Coverage</th>
<th>Scheme</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Self-administered</td>
<td>1-7</td>
<td>B &amp; C</td>
</tr>
<tr>
<td>2</td>
<td>Insured &amp; Insurance managed</td>
<td>1-7</td>
<td>B</td>
</tr>
<tr>
<td>3</td>
<td>National Insurance Fund</td>
<td>1, 3, 6</td>
<td>A</td>
</tr>
<tr>
<td>4</td>
<td>Unfunded public sector pension schemes</td>
<td>3, 6</td>
<td>D (cover GG employees)</td>
</tr>
<tr>
<td>5</td>
<td>Notionally-funded public sector pension</td>
<td>3, 6</td>
<td>D (mainly public sector</td>
</tr>
<tr>
<td></td>
<td>schemes for health workers and teachers</td>
<td></td>
<td>employers)</td>
</tr>
<tr>
<td>6</td>
<td>Voted benefits (everything on IMBE</td>
<td>1, 3, 6, 2</td>
<td>E</td>
</tr>
<tr>
<td></td>
<td>voted except child benefit, jsa, income</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>support + war pensions)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The key codes for "Scheme" above are as follows:

A. social security schemes;
B. private funded schemes administered by insurance companies or autonomous pension funds;
C. private funded schemes operated by employers, which maintain special reserves (segregated from other reserves)
D. private unfunded schemes operated by employers (without special reserves).
E. social assistance;
F. other insurance.

7.3.3 Classification of social insurance pension schemes

Under sub-category B "private funded schemes administered by insurance companies or autonomous pension funds" the UK includes participants, encouragement/obligation. The UK does not distinguish between defined contributions & benefit schemes. Almost all unfunded schemes are run by government units. The ones which are run by Government units exclusively for Government employees are treated exactly as above but some schemes are run by government units and include participants employed outside the government sector see e. below.

In the UK there are "notionally-funded" schemes for teachers (public and private sector) and public sector health workers. These schemes are part of the Central Government sector and the actual benefits and the administrative costs of the schemes are paid for by central government out of general taxation revenue. They do not fit neatly into any ESA95 category since they are unfunded employee schemes operated by an institutional unit that is not the direct employer of (or in some cases even in the same institutional sector as) all the participants covered, and are not state schemes.
available to all and funded by compulsory social contributions. Both employers and employees make actual contributions at rates set by Central Government but these feed into general government revenue rather than a ringfenced fund for the scheme.

These transactions associated with the schemes are scored as follows:
D.6111 Employers actual social contributions
D.6112 Employees actual social contributions
D.623 Unfunded employee social benefits
D.122 Employers actual social contributions again as part of compensation of employees

Until 2002/03, the contributions paid by employees and employers were set at a rate which did not cover the inflationary increase element of the liability. This shortfall was made up by Central Government. These transactions were scored as follows:
D.7 Current transfers to the employers' sector (if not CG)
D.612 Imputed social contributions
D.122 Imputed social contributions as part of the compensation of employees of the employer's sector

7.3.4 Definition of social security schemes

Social Security Funds are currently classified as part of Central Government, rather than as a separate sector within General Government. However, see the description in section 5.

7.3.5 Classification of institutional units supporting pension schemes. Borderline cases Institutional Units vs Categories of Pension Schemes

Categories of pension schemes

<table>
<thead>
<tr>
<th>Institutional Sectors / sub-sectors</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>S.11</td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>S.121</td>
<td>XX</td>
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<td></td>
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<tr>
<td>S.122</td>
<td>XX</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>S.123</td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.124</td>
<td>XX</td>
<td></td>
<td>yes</td>
<td></td>
<td></td>
<td>Yes</td>
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<tr>
<td>S.125</td>
<td>XX</td>
<td>yes</td>
<td></td>
<td>yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.1311</td>
<td></td>
<td></td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.1312</td>
<td></td>
<td></td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.1313</td>
<td></td>
<td></td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.1314</td>
<td></td>
<td></td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.14</td>
<td></td>
<td></td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.15</td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S.2</td>
<td>XX</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Yes = there are institutional units belonging to the sector/sub-sector which support (run) pension scheme of the specified category:
No = there is no institutional unit belonging to the sector/sub-sector which supports (runs) pension schemes of the specified category;
XX = the combination is impossible.
The code key for the category of pension schemes may be found in section 7.3.2.

**Borderline cases**

1) For information on Social Security Funds see 7.4.3
2) In the UK there are "notionally-funded" schemes for teachers (public and private sector) and public sector health workers run by central government. Currently in both of these cases some of those covered by the schemes are employed by units outside General Government. The teachers' scheme covers school teachers and those teaching in higher and further education employed by the private sector as well as those employed by Local Government. Some institutional units employing public sector health workers are currently classified as public corporations in UK domestic data, although they have been reclassified to Government in the EDP return. There are also a number of extremely small schemes run by central government for employees of small public corporations such as museums and for foreign national employed by UK embassies Government finances the benefits paid from the schemes out of general taxation revenue, pays for the administration of the schemes and is responsible for setting the level of contributions and benefits.

### 7.4 Guarantees

#### 7.4.1 Treatment of new guarantees provided

The UK government provides a limited number of guarantees and these are considered as contingent liabilities, therefore they are not recorded in the national accounts system unless/until they are called.

#### 7.4.2 Treatment of Guarantees called (and not repaid within the same year by the original debtor)

The only guarantee called in the UK relates to Metronet, who went into a special form of administration in July 2007. The guarantee was called in February 2008.

#### 7.4.3 Treatment of repayments related to guarantees called

See 7.4.2

#### 7.4.4 Treatment of write-offs by government, if any, of government assets that arose from calls

See 7.4.2
ANNEX 1
List of the units included in each of the sub-sectors of general government.

Government Units November 2008

Sector: General Government S.13/ Sub Sector: Local Government S.1313

Adur Resource Centre Ltd
Aerodromes (municipally owned)
Age Concern Wiltshire
Amble Development Trust Ltd
Amlwch Port
Angus District Council Slaughterhouse
Annandale and Eskdale District Council Slaughterhouse
Anvil Trust Ltd, The
Apex Leisure (Management) Ltd
Arbroath Harbour
Argyle and Bute District Council Slaughterhouse
Ashford International Festival
Association of London Government
Association of Port Health Authorities
Association of Town Centre Management
Astrobold Ltd
Averon Leisure Management Limited
Aylesham and District Community Workshop Trust
Banff and Buchan District Council Slaughterhouse
Barbican Centre
Barnstaple Port
Basingstoke Dial-a-Ride
Bath Library Co Ltd
Beacon Waste Ltd
Beaumaris Port
Beeches Road Community Enterprise Ltd
Belgrade Theatre
Berkshire Young Musicians Trust
Bideford Port
Biggin Hill Aerodrome
Blackpool Challenge Partnership Ltd
Blackpool Fylde and Wyre Society for the Blind, The
Blackpool Grand Theatre (Arts and Entertainment) Ltd
Blackpool Grand Theatre Catering Ltd
Blackpool Grand Theatre Trust Ltd
Blackpool Illuminations Ltd
Blackpool Indoor Bowls Hall Ltd
Blackpool Operating Company Ltd
Blackpool Town Centre Forum Ltd
Bognor Regis Ltd
Boston Port
Bridport Port
Brighton Civic Development Ltd
Bristol Port
Brixham Port
Buckie Port
Bude Port
Burghead Port
Burry Port
CADCAM Applications Training and Support Limited
Cairngorm National Park Authority
Camden ITEC
Camden Mediation Service
Campbeltown Port
Carlisle (Crosby) Aerodrome
Carmarthen Port
Cart River Port (Paisley)
Castle Morpeth Leisure Ltd
Cellardyke Port
Central Scotland Fire Board
Chatham Town Centre Management Company
Chepstow Port
Chester and Ellesmere Port Business Enterprise Ltd
Chester Gateway Theatre Trust Ltd
Chester Race Company Ltd
Children's Panels Advisory Committee (reclassified from CG in 98q3)
Church Schools
City of Dundee District Council Launderette
City of Dundee District Council Slaughterhouse
City of Edinburgh District Council Market
City of Glasgow District Council Market
Clinical Waste Incineration Ltd
Colchester Port
Coleraine District Policing Partnership
Coll Aerodrome
Commissioners of Taxes for the City of London
Community Business Fife Ltd
Community Councils
Community Enterprise Development & Information Centre (Sandwell) Ltd
Compost Development Venture (CDV) Ltd
County Councils
County Durham Development Co Ltd
Coventry (Basington) Aerodrome
Crown Estate Paving Commission
Croydon Sports Partnership Ltd
Cumbria Waste Disposal
Cwmni Gwastraff Mon Arfod Cyf
Denehurst Park (Rochdale) Ltd
Development Initiative for Slough Housing
Direct Labour Organisations
Direct Service Organisations
District Councils
Dominican Playgroup
Dornoch Aerodrome
Dorset Travel Services Ltd
Dumfries and Galloway Regional Council Harbour
Dunbar Port
Dundee Aerodrome
Durham Dales Centre Ltd
Earth Balance Ltd
East Kent Initiative Ltd
East Lancashire Light Railway Trust
Eastbourne Leisure Pool Ltd
Eday Aerodrome
Edinburgh International Conference Centre Ltd
Education Action Fora
Education Leeds Ltd A Local Authority PFI scheme.
Enniskillen Aerodrome
Enterprise Agency of East Kent
Enterprise Levenmouth
Enterprise South Devon
Euro-Hub (Birmingham)
Fairfields Art Centre Trust
Fife Regional Council Harbour
Fire and Civil Defence Authorities
Fire Service
Folkestone Sports Centre Trust Ltd
Forth Road Bridge Joint Board
Foundation Schools
Furness Enterprise Ltd
Glenforsa Aerodrome
Glenn & Barr Playgroup
Globe Enterprises Ltd
Gloucester/Cheltenham (Staverton) Aerodrome
Grampian Regional Council Harbour
Grant Maintained Schools
Greater London Authority
Greater London Magistrates Court Authority
Greater Manchester Lieutenancy
Greater Manchester Roadcar Co. Ltd
Greater Manchester Sites Ltd
Greater Manchester Waste Disposal Authority
Greater Nottingham Rapid Transit Ltd
Harbours (Municipally owned)
Haverfordwest Aerodrome
Haverfordwest Port
Heeley City Farm Ltd
Helensburgh Port
Hereford & Worcester Careers Service Ltd
Hertfordshire Career Services Ltd
Highland Regional Council Harbour
Holloway Youth Workshops Ltd
Holywell Trust
Medway Campus Ltd
Metropolitan Police Authority
Mid Beds Business Initiative Ltd
Mid Kent Education Business Partnership Ltd
Middle Level Commissioners
Millfield Theatre Ltd
Minehead Port
Moray District Council Slaughterhouse
Motherwell District Council Slaughterhouse
Municipal industrial and trading estates
Municipally owned restaurants
Municipally owned Slaughterhouses
Municipally owned toll bridges, ferries and tunnels
Museum of Kent Life Trust
Museum of London
Musselburgh Port
Nairn Port
National Exhibition Centre Limited
National Parks Authorities
National Stone Centre
Newcastle-upon-Tyne MDC
Newport (IOW) Port
Newquay Port
Nithsdale District Council Slaughterhouse
Norden Farm Centre Trust
North Benwell Partnership
North Connel (Oban) Aerodrome
North Kent Architecture Centre Ltd
North Kent Success
North Ronaldsay Aerodrome
North Western and North Wales Sea Fisheries Committee
Northern Housing Consortium (NHC)
Northern Ireland District Councils
Norwich Port
Nottingham Museum of Industry and Transport Ltd
Nuneaton and Bedworth Leisure Trust
Oban Port
Oldham Coliseum Theatre Ltd, The
Oldham Economic Development Association Ltd
Orkney Harbour Commissioners
Osel Enterprises Ltd
Paignton Port
Palace Theatre Trust (Southend on Sea) Ltd, The
Pallion Residents Enterprises Ltd
Papa Westray Aerodrome
Parish Councils
Passenger Transport Authorities
Pembrokeshire Coast National Park Authority

Reclassified from CG following the transfer of responsibilities of the Department for Culture Media and Sport to the Greater London Authority on 6 April 2008.
Penryn Port
Penzance Port
Perth and Kinross District Council Slaughterhouse
Perth Port
Peter Geeson
Phillips Port (Caithness)
Pittenweem Port
Plymouth (Roborough) Aerodrome
Plymouth Marketing Bureau Ltd
Police Authorities
Police Forces
Port Nahaven (Islay)
Portree (Port)
Ports (Municipally owned)
Portsmouth Port
Positive Lifestyles Ltd
PPP Arbiter Established 13 December 2002
Priority Campus Ltd
Proteus Theatre Co Ltd
Quadrant Centre (Coatbridge Ltd), The
Quality Space (Stirling) Ltd
Quarries - municipally owned
Ramsgate Port
Reedmonte Ltd
Renfrew District Council Slaughterhouse
Renfrew Port
Residuary Bodies
Ring & Ride (Cleveland) Ltd
Ringway Developments Ltd
Riverside Centre Ltd, The
Ross & Cromarty Area Sports Council
Ross and Cromarty District Council Slaughterhouse
Rosslynburgh District Council Slaughterhouse
Royal Tunbridge Wells Town Centre Management Company Ltd
Ryde Port
S.A.D.A.C.C.A. Ltd (Sheffield and District Afro-Caribbean Community Association Ltd)
Salcombe Port
Saltcoats Port
Sanday Aerodrome
Sanday Port
Sandwell Afro-Caribbean Development Agency Ltd
Sandwell Homeless and Resettlement Project Ltd
Sandwell Tenants and Residents Federation Ltd
Satman Developments
Scarborough Port
Schools funded by Local Education Authority
Scottish River Purification Boards
Sea Fisheries Committees
Shetland Islands Council Slaughterhouse
Shipley Park Ltd
Shoreham Aerodrome
Slaughterhouses
Somerset Careers Ltd
South Queensferry Port
South Yorkshire Passenger Transport Authority
Southend Port
Southend-on-Sea Industrial Association Ltd
Southport (Birkdale) Aerodrome
St Ives Port
Stewartry District Council Slaughterhouse
Stirling Business Centre Ltd
Stirling Business Links Ltd
Stirling Enterprise and Economic Development Company Ltd
Stirling Windows Ltd
Stockport Business Link Ltd
Stonehaven Port
Stranraer Port
Stromness Port
Stronsay Aerodrome
Sullom Voe Port
Sunderland (Unsworth) Aerodrome
Sunderland Empire Theatre Trust Ltd
Sunderland Port
Swanley Action Partnership
Swansea (Fairwood Common) Aerodrome
Swansea Action Partnership
Swansea City Development Company Ltd
Swindon Centre for Disabled Living
Swindon Octobus Ltd
Talacave Action Group
Talklight Ltd
Tamar Science Park Ltd
Tayside Contracts Joint Committee
Tayside Enterprise Board
Tayside Regional Council Harbour
Telemags
Tenby Port
Test Valley Archaeological Trust
Test Valley Development Limited
Test Valley Leisure
Thames Valley Economic Partnership
Thamesdown Law Centre
Theatres
Tingwall Aerodrome
Toll bridges - municipally owned
Topsham Port
Torquay Port
Traffic Wardens
Transport for London
Trehir Development Company
Trinity House National Lighthouse Centre Ltd
Truro Port
Tunnels - municipally owned
Vale of Glamorgan Victim Support
Verderers of the New Forest
Viables Activities Trust Ltd
Voluntary Action Barnsley
Voluntary Action Camden
Voluntary Aided Schools
Warwick Technology Park Management Company Ltd
Waste Disposal
Watchet Port
West Lothian District Council Slaughterhouse
West Sussex Tourism Initiative
Western Isles Islands Council Slaughterhouse
Westray Port
Weyland Farms Ltd
Weymouth Port
Whitby Port
Whitehall Port (Stronsay)
Whitstable Port
Whitwick Business Park Management Co Ltd, The
Wigtown District Council Slaughterhouse
Wigtown Port
Williamson Park Ltd
Wimbledon Civic Theatre Trust
Wisbech Port
Wolverhampton City Challenge
Woodgreen Leisure Ltd
Worcestershire County Association of Local Councils
Workington Port
Yealm River
Yorkshire & Humber Port
Yorkshire and Humberside Museums Council

Local Government Funds, Accounts and Posts
Chamberlain of London
Coroners
Housing Revenue Accounts

Sector: General Government S.13 / Sub Sector: Central Government S.1311

Accounts Commission for Scotland
Administration of Radioactive Substances Advisory Committee
Adult Learning Inspectorate
Advantage - West Midlands
Adventure Activities Licensing Authority/TQS Ltd
Advisory Board on Family Law
Advisory Board on the Registration of Homeopathic Products
Advisory Committee for Disabled People in Employment and Training
Advisory Committee for Wales
Advisory Committee on Advertising
Advisory Committee on Animal Feedingstuffs
Advisory Committee on Borderline Substances
Advisory Committee on Business and the Environment
Advisory Committee on Business Appointments
Advisory Committee on Cleaner Coal Technology
Advisory Committee on Conscientious Objectors
Advisory Committee on Consumer Products and the Environment
Advisory Committee on Dangerous Pathogens (DH)
Advisory Committee on Distinction Awards
Advisory Committee on Hazardous Substances
Advisory Committee on Historic Wreck Sites
Advisory Committee on Juvenile Court Lay Panel (Northern Ireland)
Advisory Committee on National Health Service Drugs
Advisory Committee on NHS Drugs
Advisory Committee on Novel Foods and Processes
Advisory Committee on Overseas Economic and Social Research
Advisory Committee on Packaging
Advisory Committee on Pesticides
Advisory Committee on Releases to the Environment
Advisory Committee on Sites of Special Scientific Interest
Advisory Committee on Telecommunications for Disabled and Elderly People (DIEL)
Advisory Committee on the Government Art Collection
Advisory Committee on the Micro-biological safety of Food
Advisory Committee on Work-Life Balance
Advisory Committees on General Commissioners of Income Tax
Advisory Committees on General Commissioners of Income Tax (Northern Ireland)
Advisory Committees on Justices of the Peace (Northern Ireland)
Advisory Committees on Justices of the Peace in England and Wales
Advisory Committees on Justices of the Peace in Lancashire, Greater Manchester and Merseyside
Advisory Conciliation and Arbitration Service (ACAS)
Advisory Council on Public Records
Advisory Council on the Misuse of Drugs
Advisory Group on Hepatitis
Advisory Panel on Standards for the Planning Inspectorate
Aerospace Committee
Agricultural Dwelling House Advisory Committees (England) (ADHAC)
Agricultural Dwelling House Advisory Committees (Wales)
Agricultural Land Tribunal (Wales)
Agricultural Land Tribunals (England)
Agricultural Research Institute of Northern Ireland
Agricultural Wages Board for England and Wales
Agricultural Wages Board for Northern Ireland
Agricultural Wages Committees for England
Agricultural Wages Committees for Wales
Agriculture and Environment Biotechnology Commission
Agriculture and Horticulture Development Board
Airborne Particles Expert Group
Alcohol Education and Research Council
Anatomical Neuropharmacology Unit
Ancient Monuments Advisory Board for Wales
Ancient Monuments Board for Scotland
Animal Procedures Committee
Animal Welfare Advisory Committee (MOD)
Appeal Body (DVTVA)
Appeals Service
Appointments Commission
Architectural Heritage Fund
Armagh Observatory and Planetarium
Armed Forces Pay Review Body
Armed Forces Personnel Administration Agency
Army Benevolent Fund
Army Personnel Centre
Army Training and Recruiting Agency
Arts and Humanities Research Board
Arts Council of England
Arts Council of Northern Ireland
Arts Council of Wales
Ashworth Hospital Authority
Assets Recovery Agency
Authorised Conveyancing Practitioners Board
Aycliffe - (s NTC)
Basic Skills Agency
Basildon - (s NTC)
Beef Assurance Scheme Membership Panel
Belfast Education and Library Board
Benefits Agency
Better Regulation Task Force
BIG Lottery Fund
Biochemical and Clinical Magnetic Resonance Unit
Biomedical Nuclear Magnetic Resonance Centre
Biostatistics Unit
Biotechnology and Biological Sciences Research Council (BBSRC)
Boards of Visitors and Visiting Committees (Northern Ireland)
Boards of Visitors to Penal Establishments
Boundary Commission for Northern Ireland
Boundary Commission for Scotland
Boundary Committee for England
BPEX Ltd
Bracknell - (s NTC)
British Antarctic Survey
British Association for Central & Eastern Europe
British Broadcasting Corporation - (BBC)
British Educational Communications and Technology Agency (BECTA)
British Film Commission
British Film Institute
British Forces Post Office
British Geological Survey
British Library
British Museum
British Pharmacopoeia Commission
British Railways Board (Residuary) Ltd.
British Shipbuilders
British Transport Police (sSRA)
Broadmoor Special Hospital Authority
Building Regulations Advisory Committee
Building Societies Commission
Building Standards Advisory Committee
Cabinet Office
Cadw (Welsh Historic Monuments)
Cancer Cell Unit
Care Council for Wales
Careers Scotland
Castle Vale Housing Action Trust
CEEP UK
Central Advisory Committee on Justices of the Peace (Scotland)
Central Advisory Committee on War Pensions
Central Arbitration Committee
Central Fire Brigades Advisory Council
Central Lancashire - (s NTC)
Central Police Training and Development Authority
Central Rail Users Consultative Committee (CRUCC)
Central Science Laboratory
Centre for Ecology and Hydrology
Centre for Environment, Fisheries and Aquaculture Science
Chancellor of the Duchy of Lancaster
Charities Advisory Committee
Charity Commission for England and Wales
Chequers Trust
Chevening Estate/Trust
Chief Electoral Officer for Northern Ireland
Child Support Agency
Children and Family Court Advisory and Support Service
Children’s Commissioner for Wales
Children's Workforce Development Council
Churches Conservation Trust
City Academies
City Technology Colleges
Civil Justice Council
Civil Procedure Rule Committee
Civil Service Appeal Board
Civil Service Arbitration Tribunal
Clinical Standards Board for Scotland (The)
Coal Authority
Commission for Architecture and the Built Environment
Commission for Integrated Transport
Commission for Judicial Appointments
Commission for Local Administration
Commission for Local Administration in Wales
Commission for New Towns
Commission for Patient and Public Involvement in Health
Commission for Rural Communities
Commission for Social Care Inspection for England (CSCI)
Commissioner for Children and Young People in Scotland
Committee for Monitoring Agreements On Tobacco Advertising Sponsorship
Committee of Investigation for Great Britain
Committee on Agricultural Valuation
Committee on Carcinogenicity of Chemicals in Food, Consumer Products and the Environment
Committee on Medical Aspects of Radiation in the Environment
Committee on Mutagenicity of Chemicals in Food, Consumer Products and the Environment
Committee on Products and Processes for use in Public Water Supply
Committee on Standards in Public Life
Committee on the Medical Effects of Air Pollutants (DH)
Committee on the Safety of Medicines
Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment
Common Services Agency for the NHS in Scotland
Commons Commissioners
Commonwealth Scholarship Commission in the United Kingdom
Commonwealth War Graves Commission
Communications for Business
Communities Scotland
Community Development Foundation
Community Learning Scotland
Compensation Agency (Northern Ireland)
Competition Commission
Construction Industry Advisory Council (Northern Ireland)
Construction Industry Training Board (CITB)
Construction Industry Training Board (NI)
Consumer Communications for England (CCE)
Consumer Council for Postal Services (CCPS)
Consumer Council for Water (CCWater)
Consumers’ Committee for Great Britain under the Agricultural Marketing Act 1958
Copyright Tribunal
Corby - (s NTC)
Council for Catholic Maintained Schools
Council for Nature Conservation and the Countryside
Council for Science and Technology
Council for the Regulation of Healthcare Professionals
Council on Tribunals
Counter Fraud and Security Management Service (CFSMS)
Countrywide Agency
Countryside Council for Wales
Court Service, The
Criminal Cases Review Commission
Criminal Injuries Compensation Appeals Panel (CICAP)
Criminal Injuries Compensation Authority (CICA)
Criminal Records Bureau
Crofters Commission
Cross London Rail Links
Crown Court Rule Committee
Crown Office, Scotland
Crown Prosecution Service
Culture North East (North East Cultural Consortium)
Customer Service Committees (OFWAT)
Cwmbran - (s NTC)
Dairy Produce Quota Tribunal
DairyCo Ltd
Daresbury Laboratory
Dartmoor Steering Group and Working Party
Darwin Advisory Committee
Deeds of Assumption
Deer Commission for Scotland
Defence Analytical Services Agency
Defence Bills Agency
Defence Communications Services Agency
Defence Dental Agency
Defence Estates
Defence Geographical and Imaging Intelligence Agency
Defence Housing Executive
Defence Intelligence and Security Agency
Defence Medical Training Organisation
Defence Nuclear Safety Committee
Defence Procurement Agency
Defence Scientific Advisory Council and Committees
Defence Secondary Care Agency
Defence Storage and Distribution Agency
Defence Transport and Movement Executive
Defence Vetting Agency
Defence, Clothing and Textiles Agency
Dental Practice Board
Dental Vocational Training Authority
Department for Business, Enterprise & Regulatory Reform
Department for Children, Schools and Families
Department for Culture, Media and Sport
Department for Environment, Food and Rural Affairs
Department for Innovation, Universities & Skills
Department for International Development
Department for National Savings
Department for Transport, Local Government and the Regions
Department for Work and Pensions
Department of Health
Design Council
Development Awareness Working Group
Diplomatic Service Appeal Board
Disability Living Allowance Advisory Board
Disability Living Allowance Advisory Board for Northern Ireland
Disabled Persons Transport Advisory Committee
Disposals Services Agency
Distinction and Meritorious Service Awards Committee
Doctors’ and Dentists’ Review Body
Dorneywood Trust
Drainage Council for Northern Ireland
Driver and Vehicle Licensing Agency (DVLA)
Duke of York’s Military School
Dunstaffnage Marine Laboratory
East Midlands Cultural Consortium
East Midlands Development Agency
East Midlands Regional Aggregation Body
East of England Development Agency
East of England Regional Aggregation Body
Eastern Health and Personal Social Services Board
Eastern Health and Social Services Council
Eastern Regional Development Agency
Eblex Ltd
Economic and Social Research Council
Economic Research Institute of Northern Ireland
Elected Regional Assemblies
Electoral Commission
Employment Appeal Tribunal
Employment Service
Employment Tribunals
Energy Advisory Panel
Engineering and Physical Sciences Research Council
Engineering Construction Industry Training Board (ECITB)
England Marketing Advisory Board
English Heritage (The Historic Buildings and Monuments Commission for England)
English Partnerships
Enterprise Ulster
Environment Agency
Environment and Heritage Service
Equality and Human Rights Commission
Equality Commission for Northern Ireland
Ethnic Minority Business Forum
Expert Advisory Group on AIDS
Expert Group on Cryptosporidium in Water Supplies
Expert Group on Vitamins and Minerals
Expert Panel on Air Quality Standards
Export Guarantees Advisory Council
Extra Parliamentary Panel
Fair Employment Tribunal
Family Health Services Appeal Authority
Family Proceedings Rules Committee
Farm Animal Welfare Council
Farming and Rural Conservation Agency
FE Improvement Ltd (t/a Learning and Skills Improvement Service)
Film Council
Finance Wales Plc
Financial Reporting Advisory Board
Financial Reporting Council
Financial Services and Markets Appeal Tribunal
Fire Authority for Northern Ireland
Firearms Consultative Committee
FiReBuy
Fisheries (Electricity) Committee
Fisheries Conservancy Board for Northern Ireland
Fisheries Research Services
Food Advisory Committee
Food from Britain
Food Standards Agency
Football Licensing Authority
Foreign and Commonwealth Office
Foreign Compensation Commission
Forensic Science Service Northern Ireland
Foresight Steering Group
Forest Research Agency
Forestry Commission
Fuel Cells Advisory Panel
Gaelic Development Agency
Gambling Commission
Gangmasters Licensing Authority
Gas and Electricity Consumers’ Council (GECC)
Geffrye Museum Trust Ltd
Gene Therapy Advisory Committee
General Commissioners of Income Tax (GCIT)
General Consumer Council for Northern Ireland
General Register Office for Scotland (GROS)
General Social Care Council
Genetics and Insurance Committee
Government Actuary’s Department
Government Car and Despatch Agency
Government Communications Headquarters
Government Equalities Office
Government Hospitality Fund Advisory Committee for the Purchase of Wine
Government Purchasing Agency (Northern Ireland)
Government-Industry Forum on non-food uses of crops
Groundwork Trusts
Groundwork UK
Guaranteed Export Financing Corporation (GEFCo) *
Hannah Research Institute
Harlow - (s NTC)
Hatfield - (s NTC)
Health and Safety Commission
Health and Safety Executive
Health and Safety Executive for Northern Ireland
Health and Social Services Boards (Northern Ireland)
Health and Social Services Councils (Northern Ireland)
Health and Social Services Trusts
Health Appointments Advisory Committee
Health Authorities (England)
Health Authorities (Wales)
Health Board (Scotland)
Health Development Agency
Health Education Board for Scotland
Health Estates (Northern Ireland)
Health Professions Council
Health Protection Agency
Health Technology Board for Scotland
Healthcare Commission
Hemel Hempstead - (s NTC)
Her Majesty's Crown Prosecution Service Inspectorate
Her Majesty's Prison Service
Her Majesty's Revenue & Customs
Her Majesty's Treasury
HGCA Ltd
Higher Education Funding Council for England (HEFCE)
Higher Education Funding Council for Wales
Highlands and Islands Enterprise
Highways Agency
Hill Farming Advisory Committee for England, Wales and Northern Ireland (HFAC)
Hill Farming Advisory Committee for Scotland
Hill Farming Advisory Sub-Committee for Wales
Historic Buildings Council
Historic Buildings Council for Scotland
Historic Buildings Council for Wales
Historic Monuments Council (Northern Ireland)
Historic Scotland
Home Office
Honorary Investment Advisory Committee
Honours Scrutiny Committee
Horniman Museum
Horserace Betting Levy Appeals Tribunal for England and Wales
Horserace Betting Levy Appeals Tribunal for Scotland
Horserace Betting Levy Board
Horticultural Development Company Ltd
Horticulture Research International
House of Lords Appointments Commission
Houses of Parliament
Housing Action Trusts
Housing Benefit Review Boards
Housing Corporation (The)
Human Fertilisation and Embryology Authority
Human Genetics Commission
Human Tissue Authority
Identity and Passport Service
Immigration Appellate Authorities
Immigration Services Tribunal
Imperial War Museum
Import Parity Price Panel
Independent Advisory Group on Teenage Pregnancy
Independent Board of Visitors for Military Corrective Training Centre (MCTC)
Independent Housing Ombudsman Limited
Independent Police Complaints Commission
Independent Review Panel on the Classification of Borderline Medicines
Independent Review Services for Social Fund
Independent Safeguarding Authority
Independent Scientific Group on Cattle TB
Indian Family Pension Funds Body of Commissioners
Industrial Development Advisory Board
Industrial Development Board for Northern Ireland
Industrial Injuries Advisory Council
Industrial Research and Technology Unit (Advisory Board)
Industrial Training Boards
Industrial Tribunals (Northern Ireland)
Industry Department for Scotland
Information Tribunal
Inland Waterways Amenity Advisory Council
Insolvency Practitioners Tribunal
Insolvency Rules Committee
Insolvency Service
Institute for Animal Health
Intelligence Services Tribunal
Interception of Communications Tribunal
International Oil and Gas Business Advisory Board
International Rail Regulator (IRR)
Intervention Board
Invest Northern Ireland
Investigatory Powers Tribunal
Investors in People UK (IiPUK)
Isaac Newton Group of Telescopes
Joint Astronomy Centre
Joint Committee on Vaccination and Immunisation
Joint Nature Conservation Committee (JNCC)
Joint Prison/Probation Accreditation Panel
Judicial Studies Board
Justices of the Peace Advisory Committees (Scotland)
Juvenile Justice Board
Kings College Hospital NHS Trust
Know How Fund Advisory Board
Labour Relations Agency
Laganside Corporation
Land Reform Advisory Committee for Northern Ireland
Land Registers of Northern Ireland
Land Registration Rules Committee
Lands Tribunal
Lands Tribunal for Scotland
Law Commission
Law Reform Advisory Committee for Northern Ireland
Learning and Skills Council
Learning and Teaching Scotland
Leasehold Advisory Service
Legacy Trust UK Ltd
Legal Aid Advisory Committee for Northern Ireland
Legal Secretariat to the Law Officers, the
Legal Services Commission
Legal Services Complaints Commissioner
Legal Services Consultative Panel
Legal Services Ombudsman
Library and Information Services Council (Wales)
LINK/TCS Board
Liverpool Housing Action Trust
Livestock and Meat Commission for Northern Ireland
Living East (East of England Cultural Consortium)
Local Enterprise Development Unit
Local Government Boundary Commission for Scotland
Local Government Boundary Commission for Wales
Local Government Staff Commission
Logistic Information Systems Agency
London Aggregation Body
London Olympic Bid Company
London Organising Committee of the Olympic Games
London Thames Gateway Development Corporation
Lord Chancellor's Department
Low Pay Commission
Macaulay Land Use Research Institute
Maritime and Coastguard Agency
Marshall Aid Commemoration Commission
Measurement Advisory Committee
Meat Hygiene Advisory Committee
Meat Hygiene Appeals Tribunal for England and Wales
Meat Hygiene Service
Medical Appeal Tribunals Northern Ireland
Medical Research Council
Medical Supply Agency
Medical Workforce Standing Advisory Committee
Medicines Commission
Mental Health Act Commission
Mental Health Commission for Northern Ireland
Mental Health Review Tribunal
Mental Health Review Tribunal for Northern Ireland
Mental Health Review Tribunal for Wales
Mental Welfare Commission for Scotland
Metropolitan Police Committee
Milton Keynes - (s NTC)
Ministry of Defence
National Audit Office
National Biological Standards Board (UK)
National Board for Nursing, Midwifery and Health Visiting for Northern Ireland
National Board for Nursing, Midwifery and Health Visiting for Scotland
National Clinical Assessment Authority (NCAA)
National College for School Leadership
National Consumer Council
National Council for Education and Training for Wales
National Crime Squad
National Criminal Intelligence Service
National Employers’ Liaison Committee
National Endowment for Science and Technology and the Arts (NESTA)
National Expert Group on Transboundary Air Pollution
National Forest Company
National Galleries of Scotland
National Gallery
National Health Service 24 (Scotland)
National Health Service Foundation Trusts
National Health Service Information Authority
National Health Service Litigation Authority
National Health Service Tribunal
National Heritage Memorial Fund
National Institute of Clinical Excellence (NICE)
National Insurance Contributions Office
National Investment and Loans Office
National Library of Scotland
National Library of Wales
National Lottery Commission
National Maritime Museum
National Museum of Science and Industry
National Museum of Scotland
National Museums and Galleries of Northern Ireland
National Museums and Galleries of Wales
National Museums Liverpool
National Portrait Gallery
National Probation Service for England and Wales
National Radiological Protection Board
National Research Development Corporation
National School of Government
National Specialist Commissioning Advisory Group
National Weights and Measures Laboratory
Natural England
Natural Environment Research Council
Natural History Museum
Naval Manning Agency
Naval Recruiting and Training Agency
New Deal Task Force
NHS Confederation, The
NHS Direct
NHS Institute for Innovation and Improvement
NHS Pensions Agency
NHS Purchasing and Supply Agency
NHS Trusts (England)
North East Regional Aggregation Body
North Eastern Education and Library Board
North West Cultural Consortium
North West Regional Aggregation Body
North West Regional Development Agency
Northern Health and Personal Social Services Board
Northern Health and Social Services Council
Northern Ireland Advisory Committee on Telecommunications
Northern Ireland Authority for Energy Regulation
Northern Ireland Blood Transfusion Service Agency
Northern Ireland Building Regulations Advisory Committee
Northern Ireland Central Services Agency (NICSA)
Northern Ireland Child Support Agency
Northern Ireland Consumer Committee for Electricity
Northern Ireland Council for Postgraduate Medical and Dental Education
Northern Ireland Council for the Curriculum, Examinations & Assessment (NICCEA)
Northern Ireland Court Service
Northern Ireland Economic Development Council
Northern Ireland Education and Library Boards
Northern Ireland Fishery Harbour Authority
Northern Ireland Government Departments
Northern Ireland Guardian Ad Litem Agency (NIGALA)
Northern Ireland Health Promotion Agency
Northern Ireland Higher Education Council
Northern Ireland Human Rights Commission
Northern Ireland Industrial Court
Northern Ireland Industrial Tribunals
Northern Ireland Local Government Officer’s Superannuation Committee
Northern Ireland Memorial Fund
Northern Ireland Museums Council
Northern Ireland Office
Northern Ireland Ombudsman
Northern Ireland Police Fund
Northern Ireland Policing Board
Northern Ireland Prison Service
Northern Ireland Regional Medical Physics Agency (NIRMPA)
Northern Ireland Review Body (Driver, Operator and Vehicle Licensing)
Northern Ireland Rural Development Council
Northern Ireland Schools
Northern Ireland Statistics and Research Agency
Northern Ireland Strategic Investment Board Limited
Northern Ireland Tourist Board
Northern Ireland Water Council
Northern Ireland Water Limited
Nuclear Decommissioning Authority
Nurses, Midwives, Health Visitors and Professions Allied to Medicine Pay Review Body
Office for Fair Access
Office for National Statistics
Office for Standard in Education (Ofsted)
Office for the Regulation of Electricity and Gas (OFREG) (Northern Ireland)
Office of Fair Trading
Office of Gas and Electricity Markets (OFGEM)
Office of Government Commerce
Office of Her Majesty's Chief Inspector of Schools in England
Office of HM’s Chief Inspector of Schools (Wales) (Estyn)
Office of Rail Regulation (ORR)
Office of Surveillance Commissioners
Office of the Children's Commissioner
Office of the Commissioner for Public Appointments
Office of the Commissioner for Public Appointments in Scotland
Office of the Immigration Services Commissioner (OISC)
Office of the Information Commissioner
Office of the Northern Ireland Commissioner for Administration
Office of the Northern Ireland Commissioner for Complaints
Office of the Parliamentary Commissioner and Health Service Commissioners
Office of the Paymaster General
Office of the Secretary of State for Wales
Office of Water Services (OFWAT)
OFWAT National Customer Council
Olympic Delivery Authority
Olympic Lottery Distributor
One NorthEast
Overseas Service Pensions Scheme Advisory Board
Parades Commission
Parliamentary and Health Service Ombudsman
Parliamentary Boundary Commission for England
Parliamentary Boundary Commission for Wales
Parole Board
Parole Board for Scotland
Partnership Fund Assessment Panel
Partnerships for Church of England Schools
Partnerships for Schools
Pay and Personnel Agency
Pensions Advisory Service
Pensions Appeal Tribunal
Pensions Appeal Tribunal for Scotland
Pensions Ombudsman
Pensions Regulator
Persons Hearing Consumer Credit Licensing Appeals
Persons Hearing Estate Agents Appeal
Pesticides Residue Committee
Peterborough - (s NTC)
Peterlee - (s NTC)
Pharmacists’ Review Panel
Pig Production Development Committee
Place Names Advisory Committee
Planning Appeals Commission
Planning Inspectorate
Planning Service (Northern Ireland)
Plant Varieties and Seeds Tribunal
Plymouth Marine Laboratory
Poisons Board
Poisons Board (Northern Ireland)
Police Advisory Board for England and Wales
Police Arbitration Tribunal
Police Discipline Appeals Tribunal
Police Information Technology Organisation (PITO)
Police Negotiating Board
Police Ombudsman for Northern Ireland (Independent Commission for Police Complaints for Northern Ireland)
Police Service of Northern Ireland
Policyholders' Protection Board
Post Qualification Education Board for Health Science Pharmacists in Scotland
Postal Services Commission
Potato Council Ltd
Prescription Pricing Authority
Primary Care Trusts
Privy Council Office
Probation Board for Northern Ireland
Probation Trusts
Property Advisors to the Civil Estate (PACE)
Property Advisory Group
Proudman Oceanographic Laboratory
Public Guardianship Office
Public Health Laboratory Service Board
Public Lending Right and the Public Lending Right Advisory Committee
Public Lending Right and the Public Lending Right Advisory Committee
Public Records Office of Northern Ireland
Public Services Ombudsman for Wales
Public Services Productivity Panel Unit
Qualifications and Curriculum Authority (QCA)
Qualifications, Curriculum and Assessment Authority for Wales
Queen Victoria School
Race Relations Forum
Radioactive Waste Management Advisory Committee
RAF Personnel Management Agency
RAF Training Group Defence Agency
Rail Passengers Council
Rail Users’ Consultative Committees
Railsale
Rampton Hospital Authority
Rate Collection Agency (Northern Ireland)
Rathgael & White Abbey Training
Redditch - (s NTC)
Regional Aggregation Bodies
Regional Flood Defence Committees
Regional Health Authorities
Regional Industrial Development Boards
Registered Homes Tribunal (Northern Ireland)
Registered Inspectors of Schools Appeals Tribunal
Registered Inspectors of Schools Appeals Tribunal (Wales)
Registered Nursery Education Inspectors Appeals Tribunal
Registrar of Occupational and Personal Pension Schemes
Registrar of the Public Lending Right
Renewable Energy Advisory Committee
Rent Assessment Panel (Northern Ireland)
Rent Assessment Panel for Scotland
Rent Assessment Panels (RAPS)
Rent Assessment Panels (Wales)
Rent Service (The)
Research Councils
Reserve Forces and Cadet Associations
Revenue and Customs Prosecutions Office
Review Board for Government Contracts
Reviewing Committee on the Export of Works of Art
Rivers Agency (Northern Ireland)
Roads Service (Northern Ireland)
Rowett Research Institute
Royal Air Force Museum
Royal Armouries Museum
Royal Botanic Garden, Edinburgh
Royal Botanic Gardens, Kew
Royal Commission on Environmental Pollution
Royal Commission on the Ancient and Historical Monuments of Scotland
Royal Commission on the Ancient and Historical Monuments of Wales
Royal Fine Art Commission for Scotland
Royal Hospital, Chelsea
Royal Household
Royal Marines Museum
Royal Military College of Science Advisory Council (RCMS)
Royal Mint Advisory Committee on the Design of Coins, Medals, Seals and Decorations
Royal Naval Museum
Royal Naval Submarine Museum
Royal Observatory Greenwich
Royal Parks Agency
Royal Patriotic Fund
Royal Ulster Constabulary George Cross Foundation
Runcorn - (s NTC)
Rural Payments Agency
Rutherford Appleton Laboratory
School Teachers’ Review Body
Science and Technology Facilities Council
Scientific Advisory Committee on Nutrition (SACN)
Scientific Committee on Tobacco and Health
Scotland Office
Scottish Advisory Committee on Distinction Awards
Scottish Advisory Committee on Drug Misuse
Scottish Advisory Committee on Telecommunications
Scottish Advisory Committee on the Medical Workforce
Scottish Agricultural College
Scottish Agricultural Science Agency
Scottish Agricultural Wages Board
Scottish Ambulance Service Board
Scottish Arts Council
Scottish Childrens’ Reporter Administration
Scottish Commission for the Regulation of Care
Scottish Consumer Council
Scottish Conveyancing and Executry Services Board
Scottish Council for Post-Graduate Medical Education and Dental Education
Scottish Council for Research in Education
Scottish Criminal Cases Review Commission
Scottish Crop Research Institute
Scottish Education Department
Scottish Enterprise
Scottish Environment Protection Agency
Scottish Executive
Scottish Fisheries Protection Agency
Scottish Further and Higher Education Funding Council
Scottish Further Education Unit
Scottish Homes Residuary Body
Scottish Hospital Endowments Research Trust
Scottish Hospital Trust
Scottish Industrial Development Advisory Board
Scottish Information Commissioner
Scottish Joint Industry Board
Scottish Law Commission
Scottish Legal Aid Board
Scottish Natural Heritage
Scottish Parliamentary Corporate Body
Scottish Police Services Authority
Scottish Prison Service
Scottish Public Pensions Agency
Scottish Public Services ombudsman
Scottish Qualifications Authority
Scottish Records Advisory Council
Scottish Screen
Scottish Social Services Council
Scottish Standing Committee for the Calculation of Residual Values of Fertilisers and Feeding stuffs
Scottish Studentship Selection Committee
Scottish Valuation and Rating Council
SE Corporate Services
SE Development Department
SE Education Department
SE Enterprise and Lifelong Learning Department
SE Finance
SE Health Department
SE Justice Department
SE Rural Affairs Department
SE Secretariat
Sea Fish Industry Authority
Secretary of States Advisory Committee on Scotland’s Travelling People
Secretary of States Advisory Panel of Economic Consultants
Section 706 Tribunal
Security and Intelligence Services
Security Commission
Security Industry Authority
Security Service Tribunal
Security Vetting Appeals Panel
Senior Salaries Review Body
Sentencing Advisory Panel
Serious Fraud Office
Service Children’s Education
Sianel Pedwar Cymru (S4C) (Welsh Fourth Channel Authority)
Sir John Soane’s Museum
SITPRO Limited (Simpler Trade Procedures Board)
Skelmersdale - (s NTC)
Skipton Fund Ltd.
Small Business Service
Social Security Advisory Committee
Social Security Agency (Northern Ireland)
Social Services Inspectorate for Wales Advisory Group
South East England Cultural Consortium
South East England Development Agency
South East Regional Aggregation Body
South Eastern Education and Library Board
South West of England Development Agency
South West Regional Aggregation Body
South West Regional Cultural Consortium
Southern Education and Library Board
Southern Health and Personal Social Services Board
Southern Health and Social Services Council
Special Education Needs Tribunal (SENT)
Special Health Authorities
Special Services Group
Specialist Advisory Committee on Antimicrobial Resistance
Spectrum Management Advisory Group
Spoliation Advisory Panel
Spongiform Encephalopathy Advisory Committee
Sport England
Sports Council for Northern Ireland
Sports Council for Wales
Sports Council Trust Company
Sportscotland
Staff Commission for Education & Library Boards
Standards Board for England
Standards Commission for Scotland
Standing Advisory Committee on Industrial Property
Standing Dental Advisory Committee
Standing Pharmaceutical Advisory Committee
State Hospitals Board for Scotland
Statistics Advisory Committee
Statistics Commission
Statute Law Committee for Northern Ireland
Steering Committee on Pharmacy Postgraduate Education
Stevenage - (s NTC)
Stonebridge Housing Action Trust
Strategic Investment Board
Strategic Rail Authority (SRA)
Student Awards Agency For Scotland
Student Loans Company Ltd (SLC)
Sustainable Development Commission
Sustainable Development Education Panel
Tate Gallery
Teacher Training Agency (TTA)
Technology Strategy Board
Telford - (s NTC)
The Crime Concern, Marks and Spencer, Groundwork Partnership (t/a Youth Works)
The Skills Development Scotland Co. Limited (t/a Skills Development Scotland)
Theatres Trust
Tower Hamlets Housing Action Trust
Traffic Commissioners/ Licensing Authorities
Training and Development Agency
Training and Employment Agency (Advisory Board)
Training Schools Management Boards Northern Ireland
Transitional Child Trust Fund
Transport Tribunal
Treasure Valuation Committee
Treasury Solicitor
Tribunal under Schedule 11 of the Health and Personal Social Services (NI) Order 1972
UK Astronomy Technology Centre - Edinburgh
UK Commission for Employment and Skills
UK Debt Management Office
UK Human Genome Mapping Project resource centre
UK Medical Ventures Fund/MVM Limited
UK Sport
UK Trade & Investment
Ulster American Folk Park
Ulster Supported Employment Ltd
Unified Appeal Tribunal
United Kingdom Advisory Panel for Health Care Workers infected with bloodbourne viruses
United Kingdom Atomic Energy Authority (UKAEA)
United Kingdom Register of Organic Food Standards
Westminster Foundation for Democracy
Wider Health Working Group
Wilton Park Academic Council
Wilton Park Executive Agency
Wine Standards Board of the Vintners' Company
Women's National Commission
Work Force Development Confederations
World Poultry Science Association
York and Humberside Regional Aggregation Body
Yorkshire Cultural Consortium
Yorkshire Forward
Youth and Family Courts Lay Panel Advisory Committee (Northern Ireland)
Youth Council for Northern Ireland
Youth Justice Board for England and Wales
Zoos Forum

Central Government Funds, Accounts, Courts and Posts

Accountant General of the Supreme Court
Arts Council for Wales National Lottery
Chancellor of the Duchy of Lancaster
Combined Courts
Consolidated Fund
Contingencies Fund
Conversion Loan Redemption Account
County Courts
Court Funds Investment Account
Crown Courts
Debt Management Account
Donations and Bequests (to government)
Eileen Trust
Exchange Equalisation Account
Government Annuities Investment Fund
Heritage Lottery Fund
Independent Living Fund
Insolvency Service Investment Account
Irish Land Purchase Fund
Judge Advocate General
Life and other Annuities Warrent Account
Lord Chief Justice, The
MacFarlane Trust
Marine and Aviation (War Risks) Fund
Master of the Rolls
National Heritage Memorial Fund Investment Account
National Insurance Fund
National Loans Fund
National Lottery Distribution Fund
National Lottery UK Sports Council Lottery
National Savings Bank (Ordinary and Investment accounts)
National Savings Stock Register Cash Account
NESTA Endowment Account (National Endowment for Science Technology and Arts)
Northern Ireland Consolidated Fund
Nuclear Liabilities Fund Trust Company
Scottish Consolidated Fund
Scottish Courts
Social Fund
Sports Council for Wales National Lottery
Transitional Child Trust Fund
Unclaimed Redemption Monies
Unclaimed Stock and Dividends Account