



## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: United Kingdom**

**Date: 30/09/2020**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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

*Not applicable: M ; Not available: L*

*For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.*

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

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	ESA 2010 codes	2016/17	2017/18	Year		2018/19	2019/20	2020/21
		final	final	final	half-finalized	planned		
<b>Net lending (+)/ net borrowing (-)</b>	B.9							
<b>General government</b>	S.13	-54.842	-55.666	-41.021	-62.308	-323.858		
- Central government	S.1311	-47.265	-47.568	-34.242	-56.159	-306.913		
- State government	S.1312	M	M	M	M	M		
- Local government	S.1313	-7.577	-8.098	-6.779	-6.149	-16.945		
- Social security funds	S.1314	M	M	M	M	M		
		final	final	final	half-finalized	planned		
<b>General government consolidated gross debt</b>								
<b>Level at nominal value outstanding at end of year</b>		1.719.581	1.763.405	1.820.938	1.876.819	2.201.000		
<i>By category:</i>								
Currency and deposits	AF.2	175.587	181.739	190.816	206.670			
Debt securities	AF.3	1.505.790	1.537.742	1.583.153	1.626.486			
Short-term	AF.31	66.327	64.067	74.199	82.040			
Long-term	AF.32	1.439.463	1.473.675	1.508.954	1.544.446			
Loans	AF.4	38.204	43.924	46.969	43.663			
Short-term	AF.41	12.509	16.616	20.194	17.475			
Long-term	AF.42	25.695	27.308	26.775	26.188			
<b>General government expenditure on:</b>								
<b>Gross fixed capital formation</b>	P.51g	53.063	55.848	59.400	61.175	63.880		
<b>Interest (consolidated)</b>	D.41 (uses)	49.352	55.717	49.520	48.657	45.663		
<b>Gross domestic product at current market prices</b>	B.1*g	2.017.027	2.084.541	2.162.364	2.221.791	2.304.392		
<b>Gross domestic product at current market prices - NSA</b>	B.1*g	2.016.681	2.082.483	2.164.840	2.217.924	2.304.465		

(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 balance and the central government surplus/ deficit**

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	2016/17	2017/18	Year 2018/19	2019/20	2020/21	
<b>Working balance in central government accounts</b>	-71.133	-40.707	-36.875	-55.828		L
<i>Basis of the working balance</i>	Cash	Cash	Cash	cash	planned	
Financial transactions included in the working balance	12.084	16.386	15.492	27.126		L
Loans, granted (+)	15.290	18.473	25.165	27.877		L
Loans, repayments (-)	-5.011	-7.640	-8.344	-7.362		L
Equities, acquisition (+)	708	173	507	287		L
Equities, sales (-)	-3.896	-1.158	-2.664	-25		L
Other financial transactions (+/-)	4.993	6.538	828	6.349		L
of which: transactions in debt liabilities (+/-)	-623	181	-153	654		L
of which: net settlements under swap contracts (+/-)	0	0	0	0		L
of which: net acquisition of securities other than shares (+/-)	0	0	0	0		L
of which: remaining financial transactions (+/-)	5.616	6.357	981	5.695		L
Non-financial transactions not included in the working balance	-278	-244	-314	-290		L
<i>Employer's imputed pension contributions</i>	-278	-244	-314	-290		L
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	4.147	-6.894	-6.069	-5.627		L
Accrual adjustment for interest payments	-191	17	13	58		L
Accrual adjustment for premia/discounts on government bonds	4.011	4.510	4.613	4.661		L
Accrual adjustment for capital uplift on government index-linked bonds	327	-11.421	-10.695	-10.346		L
Other accounts receivable (+)	9.163	4.646	6.485	-6.332		L
Taxes	10.580	5.931	6.444	-4.326		L
Social Contributions	-417	-1.008	566	-1.335		L
EU Flows	-439	-317	-578	-619		L
Trade credits and advances	-568	42	7	79		L
Other	7	-2	46	-131		L
Other accounts payable (-)	3.055	-674	-567	1.392		L
Taxes	-200	-215	-941	303		L
EU Flows	0	0	0	0		L
Trade credits and advances	370	58	-226	248		L
Adjustment for military expenditure	-1.551	-1.878	-1.912	-2.302		L
3g / 4g / 5g licenses	1.162	1.160	2.449	1.092		L
Royal Mail Pension Plan	1.332	1.353	1.369	1.422		L
Other	1.942	-1.152	-1.306	629		L
Working balance (+/-) of entities not part of central government	M	M	M	M		L
Net lending (+)/ net borrowing (-) of other central government bodies	-3.150	-2.907	-4.227	-9.595		L
of which, UKAR	-462	-62	-119	130		L
of which, Network Rail	-2.688	-2.845	-4.108	-9.725		L
Other adjustments (+/-) (please detail)	-1.153	-17.174	-8.167	-7.005		L
Adjustment for £11.1bn gilt assets transferred to central government as part of	0	0	0	0		L
UKAR loanbook sale transfer to HMT	0	-11.826	-5.621	-4.300		L
Statistical Discrepancy	-1.153	-5.348	-2.546	-2.705		L
Detail 4						
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-47.265</b>	<b>-47.568</b>	<b>-34.242</b>	<b>-56.159</b>	<b>-306.913</b>	

(ESA 2010 accounts)

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

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

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

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	2016/17	2017/18	Year 2018/19	2019/20	2020/21	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included 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		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included 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 (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		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	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		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		

(ESA 2010 accounts)

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

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

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

Member State: United Kingdom	Year					
Data are in ...(millions of units of national currency)	2016/17	2017/18	2018/19	2019/20	2020/21	
Date: 30/09/2020						
<b>Working balance in local government accounts</b>	-4.357	-5.789	-3.638	-3.137		L
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	planned	
Financial transactions included in the working balance	99	162	3.544	2.078		L
Loans (+/-)	3.497	3.465	5.415	4.444		L
Equities (+/-)	-2.385	-1.859	-1.086	-904		L
Other financial transactions (+/-)	-1.013	-1.444	-785	-1.462		L
of which: transactions in debt liabilities (+/-)	33	29	33	27		L
of which: net settlements under swap contracts (+/-)	0	0	0	0		L
of which: net acquisition of securities other than shares (+/-)	0	0	0	0		L
of which: remaining financial transactions (+/-)	-1.046	-1.473	-818	-1.489		L
Non-financial transactions not included in the working balance	91	-102	-983	-810		L
Employer's imputed pension contributions	91	-102	-983	-810		L
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		L
Other accounts receivable (+)	2.341	476	1.498	822		L
Taxes	147	504	1.498	822		L
EU Flows	0	0	0	0		L
Trade credits and advances	2.118	0	0	0		L
Transport for London	76	-28	0	0		L
Other	0	0	0	0		L
Other accounts payable (-)	-5.347	-3.772	-3.954	-3.872		L
Taxes	-4.186	-3.527	-3.690	-3.550		L
Social contribution	-333	-264	-264	-322		L
Trade credits and advances	-766	0	0	0		L
Transport for London	-62	19	0	0		L
Other	0	0	0	0		L
Working balance (+/-) of entities not part of local government	M	M	M	M		L
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M		L
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-404	927	-3.246	-1.230		L
Statistical Discrepancy	-404	927	-3.246	-1.230		L
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-7.577</b>	<b>-8.098</b>	<b>-6.779</b>	<b>-6.149</b>	<b>-16.945</b>	

(ESA 2010 accounts)

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

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

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

Member State: United Kingdom Data are in ... (millions of units of national currency) Date: 30/09/2020	2016/17	2017/18	Year		
			2018/19	2019/20	2020/21
<b>Working balance in social security accounts</b>	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included 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	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Non-financial transactions not included 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 (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	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net lending (+)/ net borrowing (-) of other social security bodies	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	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	M	M	M	M	

(ESA 2010 accounts)

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

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

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

Member State: United Kingdom Data are in ... (millions of units of national currency) Date: 30/09/2020	Year			
	2016/17	2017/18	2018/19	2019/20
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>54.842</b>	<b>55.666</b>	<b>41.021</b>	<b>62.308</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>27.213</b>	<b>-2.233</b>	<b>29.062</b>	<b>11.646</b>
Currency and deposits (F.2)	11.568	-870	17.836	-3.449
Debt securities (F.3)	5.264	-284	983	11.050
Loans (F.4)	6.935	-3.056	2.473	15.121
Increase (+)	15.686	17.199	21.959	21.346
Reduction (-)	-8.751	-20.255	-19.486	-6.225
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6.935	-3.056	2.473	15.121
Increase (+)	15.686	17.199	21.959	21.346
Reduction (-)	-8.751	-20.255	-19.486	-6.225
Equity and investment fund shares/units (F.5)	-5.573	-2.844	-3.243	-642
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-5.573	-2.844	-3.243	-642
Increase (+)	1.666	956	1.563	713
Reduction (-)	-7.239	-3.800	-4.806	-1.355
Financial derivatives (F.71)	1.216	2.001	650	2.562
Other accounts receivable (F.8)	6.792	1.434	8.714	-13.629
Other financial assets (F.1, F.6)	1.011	1.386	1.649	633
<b>Adjustments <sup>(3)</sup></b>	<b>-11.805</b>	<b>-5.188</b>	<b>-6.758</b>	<b>-14.138</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2.024	72	-4.509	-3.163
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-186	-342	-1.290	-1.096
Issuances above(-)/below(+) nominal value	-18.731	-11.235	-5.735	-14.134
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3.820	4.527	4.626	4.719
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	1.268	1.790	150	-464
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-1.557</b>	<b>-4.421</b>	<b>-5.792</b>	<b>-3.935</b>
Difference between capital and financial accounts (B.9-B.9f)	-1.557	-4.421	-5.792	-3.935
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>68.693</b>	<b>43.824</b>	<b>57.533</b>	<b>55.881</b>

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016/17	2017/18	2018/19	2019/20
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>47.265</b>	<b>47.568</b>	<b>34.242</b>	<b>56.159</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>31.756</b>	<b>4.943</b>	<b>32.636</b>	<b>17.738</b>
Currency and deposits (F.2)	12.703	1.206	15.571	-6.014
Debt securities (F.3)	5.479	-410	914	11.186
Loans (F.4)	5.590	-3.032	4.838	19.684
Increase (+)	15.290	18.473	25.165	27.877
Reduction (-)	-9.700	-21.505	-20.327	-8.193
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	5.590	-3.032	4.838	19.684
Increase (+)	15.290	18.473	25.165	27.877
Reduction (-)	-9.700	-21.505	-20.327	-8.193
Equity and investment fund shares/units (F.5)	-3.188	-985	-2.157	262
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-3.188	-985	-2.157	262
Increase (+)	708	173	507	287
Reduction (-)	-3.896	-1.158	-2.664	-25
Financial derivatives (F.71)	1.216	2.001	650	2.562
Other accounts receivable (F.8)	8.970	4.749	11.170	-10.579
Other financial assets (F.1, F.6)	986	1.414	1.650	637
<b>Adjustments <sup>(3)</sup></b>	<b>-11.068</b>	<b>-5.105</b>	<b>-5.775</b>	<b>-13.328</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2.852	53	-4.509	-3.163
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-277	-240	-307	-286
Issuances above(-)/below(+) nominal value	-18.731	-11.235	-5.735	-14.134
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3.820	4.527	4.626	4.719
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1.268	1.790	150	-464
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-1.153</b>	<b>-5.348</b>	<b>-2.546</b>	<b>-2.705</b>
Difference between capital and financial accounts (B.9-B.9f)	-1.153	-5.348	-2.546	-2.705
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>66.800</b>	<b>42.058</b>	<b>58.557</b>	<b>57.864</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1.630.363</b>	<b>1.668.932</b>	<b>1.719.707</b>	<b>1.768.564</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1.698.755	1.740.813	1.799.370	1.857.234
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	68.392	71.881	79.663	88.670

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

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.



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

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016/17	2017/18	2018/19	2019/20
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	Year			
	2016/17	2017/18	2018/19	2019/20
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>7.577</b>	<b>8.098</b>	<b>6.779</b>	<b>6.149</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1.205</b>	<b>30</b>	<b>8.300</b>	<b>8.816</b>
Currency and deposits (F.2)	-483	-1.693	2.253	4.472
Debt securities (F.3)	-1.790	-331	221	-14
Loans (F.4)	3.497	3.465	5.415	4.444
Increase (+)	4.407	3.939	6.421	4.725
Reduction (-)	-910	-474	-1.006	-281
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	3.497	3.465	5.415	4.444
Increase (+)	4.407	3.939	6.421	4.725
Reduction (-)	-910	-474	-1.006	-281
Equity and investment fund shares/units (F.5)	-2.385	-1.859	-1.086	-904
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-2.385	-1.859	-1.086	-904
Increase (+)	958	783	1.056	426
Reduction (-)	-3.343	-2.642	-2.142	-1.330
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2.341	476	1.498	822
Other financial assets (F.1, F.6)	25	-28	-1	-4
<b>Adjustments <sup>(3)</sup></b>	<b>-5.256</b>	<b>-3.874</b>	<b>-4.937</b>	<b>-4.682</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-5.347	-3.772	-3.954	-3.872
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	91	-102	-983	-810
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-404</b>	<b>927</b>	<b>-3.246</b>	<b>-1.230</b>
Difference between capital and financial accounts (B.9-B.9f)	-404	927	-3.246	-1.230
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>3.122</b>	<b>5.181</b>	<b>6.896</b>	<b>9.053</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>89.218</b>	<b>94.473</b>	<b>101.231</b>	<b>108.255</b>
Local government gross debt (level) (b) <sup>(5)</sup>	92.394	97.575	104.471	113.524
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3.176	3.102	3.240	5.269

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: United Kingdom Data are in ... (millions of units of national currency) Date: 30/09/2020	Year			
	2016/17	2017/18	2018/19	2019/20
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

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

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within social security.  
(3) Due to exchange-rate movements.

- (4) Including capital uplift  
(5) AF.2, AF.3 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: United Kingdom Data are in ...(millions of units of national currency) Date: 30/09/2020	Year				
		2016/17 final	2017/18 final	2018/19 final	2019/20 half-finalized	2020/21 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	27.432	29.252	31.390	33.444	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	3.641	3.740	3.671	4.002	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	1.979.938	2.055.120	2.138.993	2.173.656	L

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

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