

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

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

**Member State: UK**

**Date: 30/09/2014**

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 deficit/surplus and debt levels and provision of associated data**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	ESA 2010 codes	Year				
		2010/11	2011/12	2012/13	2013/14	2014/15
		half-finalized	half-finalized	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
General government	S.13	-143,115	-123,721	-125,752	-102,279	-90,354
- Central government	S.1311	-138,807	-113,172	-125,102	-102,930	-89,735
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4,308	-10,549	-650	651	-619
- Social security funds	S.1314	M	M	M	M	M
		Half Final	Half Final	Half Final	Half Final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1,212,088	1,345,192	1,420,624	1,521,178	1,614,712
<i>By category:</i>						
Currency and deposits	AF.2	126,285	138,478	130,683	131,381	
Debt securities	AF.3	1,057,583	1,180,204	1,263,744	1,361,291	
Short-term	AF.31	62,047	68,658	55,231	54,815	
Long-term	AF.32	995,536	1,111,546	1,208,513	1,306,476	
Loans	AF.4	28,220	26,510	26,197	28,506	
Short-term	AF.41	6,420	4,117	4,106	6,591	
Long-term	AF.42	21,800	22,393	22,091	21,915	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	50,456	47,705	45,441	47,692	17,124
<b>Interest (consolidated)</b>	D.41 (uses)	47,099	50,245	49,323	49,143	30,413
<b>Gross domestic product at current market prices</b>	B.1*g	1,576,517	1,626,236	1,663,696	1,732,406	1,812,097

(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 deficit/surplus**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	2010/11	2011/12	Year 2012/13	2013/14	2014/15
<b>Working balance in central government accounts</b>	-138,807	-113,172	-125,102	-102,930	-89,735
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned
Financial transactions included in the working balance	M	M	M	M	M
Loans, granted (+)	M	M	M	M	M
Loans, repayments (-)	M	M	M	M	M
Equities, acquisition (+)	M	M	M	M	M
Equities, sales (-)	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other central government bodies	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Other adjustments (+/-) (please detail)	M	M	M	M	M
Detail 1	M	M	M	M	M
Detail 2	M	M	M	M	M
Detail 3	M	M	M	M	M
Detail 4	M	M	M	M	M
Detail 5	M	M	M	M	M
<b>Net borrowing (-)/lending(+) (B.9) of central government (S.1311)</b>	-138,807	-113,172	-125,102	-102,930	-89,735

(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 deficit/surplus**

Member State: UK Data are in ... (millions of units of national currency) Date: 30/09/2014	2010/11	2011/12	Year 2012/13	2013/14	2014/15	
<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		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
<b>Net borrowing (-)/lending(+) (B.9) of state government (S.1312)</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 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	2010/11	2011/12	Year 2012/13	2013/14	2014/15	
<b>Working balance in local government accounts</b>	-4,308	-10,549	-650	651	-619	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
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 local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local 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 borrowing (-)/lending(+) (B.9) of local government (S.1313)</b>	-4,308	-10,549	-650	651	-619	

(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 deficit/surplus**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	Year				
	2010/11	2011/12	2012/13	2013/14	2014/15
<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	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	
<b>Net borrowing (-)/lending(+) (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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member State: UK Data are in ... (millions of units of national currency) Date: 30/09/2014	Year			
	2010/11	2011/12	2012/13	2013/14
<b>Net borrowing(+)/lending(-)(B.9) of general government (S.13)*</b>	<b>143,115</b>	<b>123,721</b>	<b>125,752</b>	<b>102,279</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-18,354</b>	<b>12,024</b>	<b>-4,851</b>	<b>-177</b>
Currency and deposits (F.2)	-26,340	5,643	7,717	18,208
Debt securities (F.3)	6,630	16,394	-14,572	5,195
Loans (F.4)	-1,176	-343	2,318	3,695
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1,176	-343	2,318	3,695
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	-454	-967	-1,374	-30,616
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-454	-967	-1,374	-30,616
Increase (+)	97	-106	15,095	-7,549
Reduction (-)	-551	-861	-16,469	-23,067
Financial derivatives (F.71)	-625	29	754	-532
Other accounts receivable (F.8)	3,570	-8,947	208	3,843
Other financial assets (F.1, F.6)	41	215	98	30
<b>Adjustments <sup>(3)</sup></b>	<b>11,866</b>	<b>-5,575</b>	<b>-48,558</b>	<b>1,110</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-869	3,646	-38,762	-2,930
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,826	-1,881	-1,966	-1,862
Issuances above(-)/below(+) nominal value	-5,298	-11,115	-8,687	820
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1,786	2,212	3,345	3,144
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	866	1,563	-2,488	1,938
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	17,207	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>1,692</b>	<b>2,934</b>	<b>3,089</b>	<b>-2,658</b>
Difference between capital and financial accounts (B.9-B.9f)	1,692	2,934	3,089	-2,658
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>138,319</b>	<b>133,104</b>	<b>75,432</b>	<b>100,554</b>

\*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	Year			
	2010/11	2011/12	2012/13	2013/14
<b>Net borrowing(+)/lending-(B.9) of central government (S.1311)*</b>	<b>138,807</b>	<b>113,172</b>	<b>125,102</b>	<b>102,930</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-18,052</b>	<b>23,642</b>	<b>-8,772</b>	<b>-3,307</b>
Currency and deposits (F.2)	-28,740	5,911	5,534	16,166
Debt securities (F.3)	6,926	16,352	-14,443	4,756
Loans (F.4)	-373	6,943	1,904	1,271
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-373	6,943	1,904	1,271
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	48	49	-3,124	-29,544
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	48	49	-3,124	-29,544
Increase (+)	48	49	12,755	-7,343
Reduction (-)	0	0	-15,879	-22,201
Financial derivatives (F.71)	-625	29	754	-532
Other accounts receivable (F.8)	4,560	-5,895	545	4,533
Other financial assets (F.1, F.6)	152	253	58	43
<b>Adjustments <sup>(3)</sup></b>	<b>13,920</b>	<b>-5,777</b>	<b>-46,541</b>	<b>6,046</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-641	1,563	-38,711	144
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-5,298	-11,115	-8,687	820
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1,786	2,212	3,345	3,144
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	866	1,563	-2,488	1,938
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	17,207	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>2,623</b>	<b>2,056</b>	<b>3,991</b>	<b>-4,341</b>
Difference between capital and financial accounts (B.9-B.9f)	2,623	2,056	3,991	-4,341
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>137,298</b>	<b>133,093</b>	<b>73,780</b>	<b>101,328</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,143,397</b>	<b>1,267,237</b>	<b>1,339,209</b>	<b>1,440,783</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,196,643	1,329,736	1,403,516	1,504,844
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	53,246	62,499	64,307	64,061

**\*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	Year			
	2010/11	2011/12	2012/13	2013/14
<b>Net borrowing(+)/lending(-)(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 borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: UK Data are in ... (millions of units of national currency) Date: 30/09/2014	Year			
	2010/11	2011/12	2012/13	2013/14
<b>Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*</b>	<b>4,308</b>	<b>10,549</b>	<b>650</b>	<b>-651</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,067</b>	<b>-988</b>	<b>5,349</b>	<b>4,658</b>
Currency and deposits (F.2)	933	649	2,591	1,888
Debt securities (F.3)	584	961	-969	2,216
Loans (F.4)	1,155	1,507	2,303	2,328
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,155	1,507	2,303	2,328
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	-502	-1,016	1,750	-1,072
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-502	-1,016	1,750	-1,072
Increase (+)	49	-155	2,340	-206
Reduction (-)	-551	-861	-590	-866
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-992	-3,051	-366	-689
Other financial assets (F.1, F.6)	-111	-38	40	-13
<b>Adjustments <sup>(3)</sup></b>	<b>-2,052</b>	<b>201</b>	<b>-1,988</b>	<b>-4,937</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-226	2,082	-22	-3,075
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,826	-1,881	-1,966	-1,862
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>-931</b>	<b>878</b>	<b>-902</b>	<b>1,683</b>
Difference between capital and financial accounts (B.9-B.9f)	-931	878	-902	1,683
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2,392</b>	<b>10,640</b>	<b>3,109</b>	<b>753</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>68,691</b>	<b>77,955</b>	<b>81,415</b>	<b>80,395</b>
Local government gross debt (level) (b) <sup>(5)</sup>	70,954	81,594	84,703	85,456
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	2,263	3,639	3,288	5,061

**\*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014	Year			
	2010/11	2011/12	2012/13	2013/14
<b>Net borrowing(+)/lending(-)(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
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
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
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
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>(2)</sup>	M	M	M	M

**\*Please note that the sign convention for net borrowing / net lending 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.**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2014		Year				
		2010/11	2011/12	2012/13	2013/14	2014/15
<b>Statement</b>		(1)	(1)	(1)	(1)	forecast
<b>Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	19,295	15,938	16,725	16,712	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	17,490	22,568	36,543	20,636	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>	1,593,003	1,644,033	1,654,056	1,716,592	1,795,555
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					