

# **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: 31/03/2015**

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: 31/03/2015	ESA 2010 codes	Year				
		2011/12	2012/13	2013/14	2014/15	2015/16
		final	half-finalized	half-finalized	planned	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-124,656	-126,036	-101,595	-93,484	-81,200
- Central government	S.1311	-114,107	-125,883	-103,112	-92,230	-79,520
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-10,549	-153	1,517	-1,254	-1,680
- Social security funds	S.1314	M	M	M	M	M
		final	half-finalized	half-finalized	planned	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1,345,202	1,420,611	1,521,156	1,599,306	1,667,568
<i>By category:</i>						
Currency and deposits	AF.2	138,478	130,683	131,381	L	L
Debt securities	AF.3	1,180,204	1,263,744	1,361,291	L	L
Short-term	AF.31	68,658	55,231	54,815	L	L
Long-term	AF.32	1,111,546	1,208,513	1,306,476	L	L
Loans	AF.4	26,520	26,184	28,484	L	L
Short-term	AF.41	4,127	4,093	6,569	L	L
Long-term	AF.42	22,393	22,091	21,915	L	L
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	47,334	44,951	47,275	46,979	46,388
<b>Interest (consolidated)</b>	D.41 (uses)	50,245	49,323	49,078	46,378	46,696
<b>Gross domestic product at current market prices</b>	B.1*g	1,626,236	1,663,096	1,732,833	1,809,117	1,877,684

(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: 31/03/2015	2011/12	2012/13	Year 2013/14	2014/15	2015/16
<b>Working balance in central government accounts</b>	-114,107	-125,883	-103,112	-92,230	-79,520
<i>Basis of the working balance</i>	accrual	accrual	accrual	planned	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
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	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
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	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
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Other adjustments (+/-) (please detail)	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
<i>Detail 3</i>	M	M	M	M	M
<i>Detail 4</i>	M	M	M	M	M
<i>Detail 5</i>	M	M	M	M	M
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	-114,107	-125,883	-103,112	-92,230	-79,520

(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: 31/03/2015	2011/12	2012/13	Year 2013/14	2014/15	2015/16	
<b>Working balance in state government accounts</b>	M	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	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 state government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other state 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	
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M	M	
<i>(ESA 2010 accounts)</i>						

(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: 31/03/2015	2011/12	2012/13	Year 2013/14	2014/15	2015/16
<b>Working balance in local government accounts</b>	<b>-10,549</b>	<b>-153</b>	<b>1,517</b>	<b>-1,254</b>	<b>-1,680</b>
<i>Basis of the working balance</i>	accrual	accrual	accrual	planned	planned
Financial transactions included in the working balance	M	M	M	M	M
Loans (+/-)	M	M	M	M	M
Equities (+/-)	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 local government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other local 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
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-10,549</b>	<b>-153</b>	<b>1,517</b>	<b>-1,254</b>	<b>-1,680</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 deficit/surplus**

Member State: UK Data are in ...(millions of units of national currency) Date: 31/03/2015	Year				
	2011/12	2012/13	2013/14	2014/15	2015/16
<b>Working balance in social security accounts</b>	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)
Financial transactions included in the working balance	M	M	M	M	M
Loans (+/-)	M	M	M	M	M
Equities (+/-)	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
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	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
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Working balance (+/-) of entities not part of social security funds	M	M	M	M	M
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
Other adjustments (+/-) (please detail)	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M
<i>Detail 3</i>	M	M	M	M	M
<b>Net lending (+) / net borrowing (-) (B.9) of social security (S.1314)</b>	M	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: 31/03/2015	Year			
	2011/12	2012/13	2013/14	2014/15
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>124,656</b>	<b>126,036</b>	<b>101,595</b>	<b>93,484</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>11,071</b>	<b>-4,304</b>	<b>-12</b>	<b>-1,706</b>
Currency and deposits (F.2)	5,643	9,002	19,598	L
Debt securities (F.3)	16,394	-14,571	5,305	L
Loans (F.4)	-343	2,318	3,693	L
<i>Increase (+)</i>	L	L	M	L
<i>Reduction (-)</i>	L	L	M	L
Short term loans (F.41), net	0	0	0	L
Long-term loans (F.42)	-343	2,318	3,693	L
<i>Increase (+)</i>	L	L	M	L
<i>Reduction (-)</i>	L	L	M	L
Equity and investment fund shares/units (F.5)	-1,920	-2,114	-31,897	L
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-1,920	-2,114	-31,897	L
<i>Increase (+)</i>	-106	15,095	-143	L
<i>Reduction (-)</i>	-1,814	-17,209	-31,754	L
Financial derivatives (F.71)	29	754	-532	L
Other accounts receivable (F.8)	-8,947	208	3,802	L
Other financial assets (F.1, F.6)	215	99	19	L
<b>Adjustments <sup>(3)</sup></b>	<b>-5,331</b>	<b>-48,189</b>	<b>539</b>	<b>-13,628</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	L
Net incurrence (-) of other accounts payable (F.8)	3,890	-38,640	-3,460	L
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,881	-1,966	-2,061	L
Issuances above(-)/below(+) nominal value	-11,115	-8,687	820	-11,945
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	2,212	3,345	3,144	-1,683
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	L
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	1,563	-2,241	2,096	L
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	L
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	L
<b>Statistical discrepancies</b>	<b>2,695</b>	<b>1,866</b>	<b>-1,577</b>	<b>L</b>
Difference between capital and financial accounts (B.9-B.9f)	2,695	1,866	-1,577	L
Other statistical discrepancies (+/-)	0	0	0	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>133,091</b>	<b>75,409</b>	<b>100,545</b>	<b>78,150</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: 31/03/2015	Year				
	2011/12	2012/13	2013/14	2014/15	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>114,107</b>	<b>125,883</b>	<b>103,112</b>		<b>L</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>22,689</b>	<b>-8,226</b>	<b>-2,856</b>		<b>L</b>
Currency and deposits (F.2)	5,911	6,819	17,535		L
Debt securities (F.3)	16,352	-14,442	4,756		L
Loans (F.4)	6,943	1,904	1,271		L
Increase (+)	L	L	M		L
Reduction (-)	L	L	M		L
Short term loans (F.41), net	0	0	0		L
Long-term loans (F.42)	6,943	1,904	1,271		L
Increase (+)	L	L	M		L
Reduction (-)	L	L	M		L
Equity and investment fund shares/units (F.5)	-904	-3,864	-30,432		L
Portfolio investments, net <sup>(2)</sup>	M	M	M		M
Equity and investment fund shares/units other than portfolio investments	-904	-3,864	-30,432		L
Increase (+)	49	12,755	63		L
Reduction (-)	-953	-16,619	-30,495		L
Financial derivatives (F.71)	29	754	-532		L
Other accounts receivable (F.8)	-5,895	545	4,503		L
Other financial assets (F.1, F.6)	253	58	43		L
<b>Adjustments <sup>(3)</sup></b>	<b>-5,532</b>	<b>-46,173</b>	<b>5,664</b>		<b>L</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0		L
Net incurrence (-) of other accounts payable (F.8)	1,808	-38,590	-387		L
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-9		L
Issuances above(-)/below(+) nominal value	-11,115	-8,687	820		L
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	2,212	3,345	3,144		L
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0		L
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1,563	-2,241	2,096		L
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0		L
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0		L
<b>Statistical discrepancies</b>	<b>1,829</b>	<b>2,281</b>	<b>-4,601</b>		<b>L</b>
Difference between capital and financial accounts (B.9-B.9f)	1,829	2,281	-4,601		L
Other statistical discrepancies (+/-)	0	0	0		L
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>133,093</b>	<b>73,765</b>	<b>101,319</b>		<b>L</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>1,267,237</b>	<b>1,339,194</b>	<b>1,440,759</b>		<b>L</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,329,736	1,403,501	1,504,820		L
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	62,499	64,307	64,061		L

**\*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: 31/03/2015	Year			
	2011/12	2012/13	2013/14	2014/15
<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 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: 31/03/2015	Year				
	2011/12	2012/13	2013/14	2014/15	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>10,549</b>	<b>153</b>	<b>-1,517</b>		<b>L</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-988</b>	<b>5,350</b>	<b>4,372</b>		<b>L</b>
Currency and deposits (F.2)	649	2,591	1,909		L
Debt securities (F.3)	961	-969	2,326		L
Loans (F.4)	1,507	2,303	2,326		L
Increase (+)	L	L	L		L
Reduction (-)	L	L	L		L
Short term loans (F.41), net	0	0	0		L
Long-term loans (F.42)	1,507	2,303	2,326		L
Increase (+)	L	L	L		L
Reduction (-)	L	L	L		L
Equity and investment fund shares/units (F.5)	-1,016	1,750	-1,465		L
Portfolio investments, net <sup>(2)</sup>	M	M	M		M
Equity and investment fund shares/units other than portfolio investments	-1,016	1,750	-1,465		L
Increase (+)	-155	2,340	-206		L
Reduction (-)	-861	-590	-1,259		L
Financial derivatives (F.71)	0	0	0		L
Other accounts receivable (F.8)	-3,051	-366	-700		L
Other financial assets (F.1, F.6)	-38	41	-24		L
<b>Adjustments <sup>(3)</sup></b>	<b>200</b>	<b>-1,987</b>	<b>-5,126</b>		<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0		L
Net incurrence (-) of other accounts payable (F.8)	2,081	-21	-3,074		L
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,881	-1,966	-2,052		L
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		L
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		L
<b>Statistical discrepancies</b>	<b>866</b>	<b>-415</b>	<b>3,024</b>		<b>L</b>
Difference between capital and financial accounts (B.9-B.9f)	866	-415	3,024		L
Other statistical discrepancies (+/-)	0	0	0		L
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>10,627</b>	<b>3,101</b>	<b>753</b>		<b>L</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>77,965</b>	<b>81,417</b>	<b>80,397</b>		<b>L</b>
Local government gross debt (level) (b) <sup>(5)</sup>	81,604	84,705	85,458		L
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,639	3,288	5,061		L

**\*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: 31/03/2015	Year			
	2011/12	2012/13	2013/14	2014/15
<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>(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.**

Statement Number	Member State: UK Data are in ...(millions of units of national currency) Date: 31/03/2015	Year				
		2011/12 final	2012/13 half-finalized	2013/14 half-finalized	2014/15 planned	2015/16 planned
2	<b>Trade credits and advances (AF.81 L)</b>	15,928	16,723	16,711	L	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	22,568	36,543	14,226	L	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>	1,644,033	1,654,187	1,713,485	1,764,206	1,849,797

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

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