

## **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: UK**

**Date: 30/09/2015**

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

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	ESA 2010 codes	2011	2012	Year 2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-124910	-138554	-98085	-103502	L
- Central government	S.1311	-120189	-130504	-94643	-102549	L
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4721	-8050	-3442	-953	L
- Social security funds	S.1314	M	M	M	M	M
		final	half-finalized	half-finalized	estimated	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1324182	1421134	1496199	1602368	L
<i>By category:</i>						
Currency and deposits	AF.2	135982	133761	126593	144404	
Debt securities	AF.3	1160276	1260074	1342192	1428798	
Short-term	AF.31	69318	49825	35284	60349	
Long-term	AF.32	1090958	1210249	1306908	1368449	
Loans	AF.4	27924	27299	27414	29166	
Short-term	AF.41	5436	4520	5114	6631	
Long-term	AF.42	22488	22779	22300	22535	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	48275	46198	45025	49154	L
<b>Interest (consolidated)</b>	D.41 (uses)	51674	48351	49552	48889	L
<b>Gross domestic product at current market prices - SA</b>	B.1*g	1619480	1665213	1734949	1816439	L
<b>Gross domestic product at current market prices - NSA</b>	B.1*g	1619480	1665213	1734949	1816439	L

(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: UK Data are in ... (millions of units of national currency) Date: 30/09/2015	Year					
	2011	2012	2013	2014	2015	
<b>Working balance in central government accounts</b>	-120189	-130504	-94643	-102549		L
<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	
<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 lending (+)/ net borrowing (-) 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>	-120189	-130504	-94643	-102549		L

(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: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	2011	2012	Year 2013	2014	2015	
<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 lending (+)/ net borrowing (-) 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 lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	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 surplus/ deficit**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	-4721	-8050	-3442	-953		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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 lending (+)/ net borrowing (-) 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 lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	-4721	-8050	-3442	-953		
<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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	Year					
	2011	2012	2013	2014	2015	
<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 lending (+)/ net borrowing (-) 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 (+/-) ( <i>please detail</i> )	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 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: UK Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>124910</b>	<b>138554</b>	<b>98085</b>	<b>103502</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10920</b>	<b>11559</b>	<b>-23249</b>	<b>13051</b>
Currency and deposits (F.2)	12037	2886	5389	7826
Debt securities (F.3)	7555	1853	-3705	6201
Loans (F.4)	-3283	4202	1176	5837
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-3283	4202	1176	5837
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Equity and investment fund shares/units (F.5)	-1121	1263	-29514	-8224
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-1121	1263	-29514	-8224
Increase (+)	516	12730	1283	752
Reduction (-)	-1637	-11467	-30797	-8976
Financial derivatives (F.71)	-123	557	-37	-889
Other accounts receivable (F.8)	-4461	674	3422	2322
Other financial assets (F.1, F.6)	316	124	20	-22
<b>Adjustments <sup>(3)</sup></b>	<b>-211</b>	<b>-50245</b>	<b>-2366</b>	<b>-8263</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	4146	-36426	-3072	-5905
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1841	-1914	-2037	-2044
Issuances above(-)/below(+) nominal value	-6696	-12360	-3008	-3355
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1723	2633	2953	3036
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	2457	-2178	2798	5
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>-2356</b>	<b>-2916</b>	<b>2595</b>	<b>-2121</b>
Difference between capital and financial accounts (B.9-B.9f)	-2356	-2916	2595	-2121
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>133263</b>	<b>96952</b>	<b>75065</b>	<b>106169</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: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>120189</b>	<b>130504</b>	<b>94643</b>	<b>102549</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>14284</b>	<b>14865</b>	<b>-23643</b>	<b>8758</b>
Currency and deposits (F.2)	12521	-1141	6818	7159
Debt securities (F.3)	7750	1963	-4045	4792
Loans (F.4)	-3649	10240	-360	3377
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)	-3649	10240	-360	3377
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	-905	2017	-29692	-7689
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-905	2017	-29692	-7689
Increase (+)	48	12756	60	62
Reduction (-)	-953	-10739	-29752	-7751
Financial derivatives (F.71)	-123	557	-37	-889
Other accounts receivable (F.8)	-1643	1118	3630	2022
Other financial assets (F.1, F.6)	333	111	43	-14
<b>Adjustments <sup>(3)</sup></b>	<b>-55</b>	<b>-48360</b>	<b>4071</b>	<b>-4438</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2461	-36455	1328	-4077
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-47
Issuances above(-)/below(+) nominal value	-6696	-12360	-3008	-3355
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1723	2633	2953	3036
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	2457	-2178	2798	5
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>-1407</b>	<b>-1178</b>	<b>52</b>	<b>-2161</b>
Difference between capital and financial accounts (B.9-B.9f)	-1407	-1178	52	-2161
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>133011</b>	<b>95831</b>	<b>75123</b>	<b>104708</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1253431</b>	<b>1340448</b>	<b>1415123</b>	<b>1519274</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	1308374	1404205	1479328	1584036
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	54943	63757	64205	64762

**\*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: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<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>(3)</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: UK Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-) / net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>4721</b>	<b>8050</b>	<b>3442</b>	<b>953</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1259</b>	<b>6394</b>	<b>1679</b>	<b>4542</b>
Currency and deposits (F.2)	828	4370	-2186	445
Debt securities (F.3)	-416	627	1841	1625
Loans (F.4)	1393	2629	2131	2680
<i>Increase (+)</i>	M	M	M	M
<i>Reduction (-)</i>	M	M	M	M
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1393	2629	2131	2680
<i>Increase (+)</i>	M	M	M	M
<i>Reduction (-)</i>	M	M	M	M
Equity and investment fund shares/units (F.5)	-216	-754	178	-535
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-216	-754	178	-535
<i>Increase (+)</i>	468	-26	1223	690
<i>Reduction (-)</i>	-684	-728	-1045	-1225
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-2831	-491	-262	335
Other financial assets (F.1, F.6)	-17	13	-23	-8
<b>Adjustments <sup>(3)</sup></b>	<b>-143</b>	<b>-1838</b>	<b>-6383</b>	<b>-3860</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1698	76	-4346	-1863
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1841	-1914	-2037	-1997
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>-949</b>	<b>-1738</b>	<b>2543</b>	<b>40</b>
Difference between capital and financial accounts (B.9-B.9f)	-949	-1738	2543	40
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>2370</b>	<b>10868</b>	<b>1281</b>	<b>1675</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>70751</b>	<b>80686</b>	<b>81076</b>	<b>83094</b>
Local government gross debt (level) (b) <sup>(5)</sup>	73739	84607	85888	87563
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	2988	3921	4812	4469

\*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: UK Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<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>(3)</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>(5)</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>(3)</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: UK Data are in ...(millions of units of national currency) Date: 30/09/2015	Year				
		2011 final	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	15938	16754	16892	16848	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	3956	3454	2798	3080	L
	<i>Institutional characteristics:</i>	<p>The amount returned under 'Amount outstanding in the government debt from the financing of public undertakings' relates to government loans to public corporations (i.e. government assets). This is under the assumption that the government would have incurred debt of an equal value in order to raise the financing funds.</p>				
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>	1639966	1666313	1718118	1783331	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.					