

# 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: 31/03/2016**

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: 31/03/2016	ESA 2010 codes	Year				
		2012/13	2013/14	2014/15	2015/16	2016/17
		final	half-finalized	half-finalized	planned	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-125,399	-103,260	-91,117	-73,153	-55,531
- Central government	S.1311	-124,771	-102,606	-88,880	-69,307	-53,010
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-628	-654	-2,237	-3,846	-2,521
- 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>		1,420,755	1,521,377	1,601,284	1,672,581	1,721,902
<i>By category:</i>						
Currency and deposits	AF.2	130,683	131,381	149,341		L
Debt securities	AF.3	1,263,144	1,360,599	1,420,091		L
Short-term	AF.31	55,231	54,815	62,864		L
Long-term	AF.32	1,207,913	1,305,784	1,357,227		L
Loans	AF.4	26,928	29,397	31,852		L
Short-term	AF.41	4,093	6,571	8,832		L
Long-term	AF.42	22,835	22,826	23,020		L
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	44863	48595	48433	45097	49260
<b>Interest (consolidated)</b>	D.41 (uses)	49311	49075	45819	46365	48465
<b>Gross domestic product at current market prices - SA</b>	B.1*g	1,677,910	1,755,936	1,832,012	1,875,606	1,942,794
<b>Gross domestic product at current market prices - NSA</b>	B.1*g	1,678,863	1,756,151	1,831,805		

(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: 31/03/2016	Year				
	2012/13	2013/14	2014/15	2015/16	2016/17
<b>Working balance in central government accounts</b>	-124,771	-102,606	-88,880	-69,307	-53,010
<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 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>	<b>-124,771</b>	<b>-102,606</b>	<b>-88,880</b>	<b>-69,307</b>	<b>-53,010</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: 31/03/2016	2012/13	2013/14	Year 2014/15	2015/16	2016/17	
<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 (+/-) ( <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 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: United Kingdom Data are in ...(millions of units of national currency) Date: 31/03/2016	2012/13	2013/14	Year 2014/15	2015/16	2016/17	
<b>Working balance in local government accounts</b>	-628	-654	-2,237	-3,846	-2,521	
<i>Basis of the working balance</i>	accrual	accrual	accrual	planned	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 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>	<b>-628</b>	<b>-654</b>	<b>-2,237</b>	<b>-3,846</b>	<b>-2,521</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: 31/03/2016	Year				
	2012/13	2013/14	2014/15	2015/16	2016/17
<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 (+/-) (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 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: 31/03/2016	Year			
	2012/13	2013/14	2014/15	2015/16
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>125,399</b>	<b>103,260</b>	<b>91,117</b>	<b>73,153</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,994</b>	<b>-2,223</b>	<b>6,066</b>	<b>15,061</b>
Currency and deposits (F.2)	9,002	19,600	-13,116	L
Debt securities (F.3)	-14,740	5,304	16,245	L
Loans (F.4)	2,336	3,827	6,135	L
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	0	0	0	L
Long-term loans (F.42)	2,336	3,827	6,135	L
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	-2,114	-31,834	-3,096	L
Portfolio investments, net <sup>(2)</sup>	M	M	M	L
Equity and investment fund shares/units other than portfolio investments	-2,114	-31,834	-3,096	L
Increase (+)	15,095	-80	903	L
Reduction (-)	-17,209	-31,754	-3,999	L
Financial derivatives (F.71)	754	-532	-1,140	L
Other accounts receivable (F.8)	669	1,390	1,081	L
Other financial assets (F.1, F.6)	99	22	-43	L
<b>Adjustments <sup>(3)</sup></b>	<b>-48,530</b>	<b>3,601</b>	<b>-12,624</b>	<b>-16,920</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	L
Net incurrence (-) of other accounts payable (F.8)	-39,028	-419	643	L
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,919	-2,059	-2,002	L
Issuances above(-)/below(+) nominal value	-8,687	820	-10,564	-15,715
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,345	3,144	3,068	-1,205
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	L
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-2,241	2,115	-3,769	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>2,181</b>	<b>-4,016</b>	<b>-4,652</b>	<b>L</b>
Difference between capital and financial accounts (B.9-B.9f)	2,181	-4,016	-4,652	L
Other statistical discrepancies (+/-)	0	0	0	L
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>75,056</b>	<b>100,622</b>	<b>79,907</b>	<b>71,294</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: 31/03/2016	Year				
	2012/13	2013/14	2014/15	2015/16	
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>124,771</b>	<b>102,606</b>	<b>88,880</b>	<b>L</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-8,635</b>	<b>-2,531</b>	<b>2,947</b>	<b>L</b>	
Currency and deposits (F.2)	6,819	17,535	-14,755	L	
Debt securities (F.3)	-14,442	4,756	15,152	L	
Loans (F.4)	1,501	1,271	3,456	L	
Increase (+)	M	M	M	L	
Reduction (-)	M	M	M	L	
Short term loans (F.41), net	0	0	0	L	
Long-term loans (F.42)	1,501	1,271	3,456	L	
Increase (+)	M	M	M	L	
Reduction (-)	M	M	M	L	
Equity and investment fund shares/units (F.5)	-3,864	-30,432	-2,686	L	
Portfolio investments, net <sup>(2)</sup>	M	M	M	L	
Equity and investment fund shares/units other than portfolio investments	-3,864	-30,432	-2,686	L	
Increase (+)	12,755	63	63	L	
Reduction (-)	-16,619	-30,495	-2,749	L	
Financial derivatives (F.71)	754	-532	-1,140	L	
Other accounts receivable (F.8)	539	4,828	2,951	L	
Other financial assets (F.1, F.6)	58	43	-31	L	
<b>Adjustments <sup>(3)</sup></b>	<b>-46,440</b>	<b>7,422</b>	<b>-11,373</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)	-38,857	1,352	-61	L	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-9	-47	L	
Issuances above(-)/below(+) nominal value	-8,687	820	-10,564	L	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,345	3,144	3,068	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>	-2,241	2,115	-3,769	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>4,332</b>	<b>-5,997</b>	<b>-1,991</b>	<b>L</b>	
Difference between capital and financial accounts (B.9-B.9f)	4,332	-5,997	-1,991	L	
Other statistical discrepancies (+/-)	0	0	0	L	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>74,028</b>	<b>101,500</b>	<b>78,463</b>	<b>L</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,339,457</b>	<b>1,441,203</b>	<b>1,519,180</b>	<b>L</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,403,764	1,505,264	1,583,727	L	
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	64,307	64,061	64,547	L	

**\*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: 31/03/2016	Year			
	2012/13	2013/14	2014/15	2015/16
<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: United Kingdom Data are in ...(millions of units of national currency) Date: 31/03/2016	Year				
	2012/13	2013/14	2014/15	2015/16	
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>628</b>	<b>654</b>	<b>2,237</b>		<b>L</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>5,926</b>	<b>4,875</b>	<b>5,883</b>		<b>L</b>
Currency and deposits (F.2)	2,591	1,910	1,206		L
Debt securities (F.3)	-1,138	2,326	684		L
Loans (F.4)	2,724	2,460	3,408		L
Increase (+)	M	M	M		M
Reduction (-)	M	M	M		M
Short term loans (F.41), net	0	0	0		L
Long-term loans (F.42)	2,724	2,460	3,408		L
Increase (+)	M	M	M		M
Reduction (-)	M	M	M		M
Equity and investment fund shares/units (F.5)	1,750	-1,402	-410		L
Portfolio investments, net <sup>(2)</sup>	M	M	M		M
Equity and investment fund shares/units other than portfolio investments	1,750	-1,402	-410		L
Increase (+)	2,340	-143	840		L
Reduction (-)	-590	-1,259	-1,250		L
Financial derivatives (F.71)	0	0	0		L
Other accounts receivable (F.8)	-42	-398	1,007		L
Other financial assets (F.1, F.6)	41	-21	-12		L
<b>Adjustments <sup>(2)</sup></b>	<b>-1,918</b>	<b>-6,861</b>	<b>-4,128</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)	1	-4,811	-2,173		L
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,919	-2,050	-1,955		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>-2,151</b>	<b>1,981</b>	<b>-2,661</b>		<b>L</b>
Difference between capital and financial accounts (B.9-B.9f)	-2,151	1,981	-2,661		L
Other statistical discrepancies (+/-)	0	0	0		L
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>2,485</b>	<b>649</b>	<b>1,331</b>		<b>L</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>81,298</b>	<b>80,174</b>	<b>82,104</b>		<b>L</b>
Local government gross debt (level) (b) <sup>(5)</sup>	84,586	85,235	86,566		L
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	3,288	5,061	4,462		L

\*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: 31/03/2016	Year			
	2012/13	2013/14	2014/15	2015/16
<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>(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.

