

# 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**

FY

**Date: 29/09/2017**

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: 29/09/2017	ESA 2010 codes	Year				
		2013/14	2014/15	2015/16	2016/17	2017/18
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-100,061	-91,013	-75,843	-45,535	-57,775
- Central government	S.1311	-101,262	-90,526	-72,319	-38,239	-51,597
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	1,201	-487	-3,524	-7,296	-6,178
- Social security funds	S.1314	M	M	M	M	M
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1,522,460	1,604,017	1,651,966	1,720,036	1,779,379
<i>By category:</i>						
Currency and deposits	AF.2	130,465	149,009	153,669	175,577	
Debt securities	AF.3	1,363,343	1,422,841	1,464,184	1,506,766	
Short-term	AF.31	54,815	62,864	75,726	66,327	
Long-term	AF.32	1,308,528	1,359,977	1,388,458	1,440,439	
Loans	AF.4	28,652	32,167	34,113	37,693	
Short-term	AF.41	5,821	8,734	9,956	12,506	
Long-term	AF.42	22,831	23,433	24,157	25,187	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	48,804	50,546	49,934	52,780	47,951
<b>Interest (consolidated)</b>	D.41 (uses)	49,201	45,967	45,767	49,346	56,423
<b>Gross domestic product at current market prices - SA</b>	B.1*g	1,771,886	1,852,098	1,904,349	1,981,656	2,029,525
<b>Gross domestic product at current market prices - NSA</b>	B.1*g	1,773,683	1,849,131	1,902,142	1,981,282	2,028,715

(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: 29/09/2017	Year					
	2013/14	2014/15	2015/16	2016/17	2017/18	
<b>Working balance in central government accounts</b>	<b>-79,811</b>	<b>-83,658</b>	<b>-59,723</b>	<b>-65,355</b>	<b>-46,189</b>	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	planned	
Financial transactions included in the working balance	-22,169	7,739	8,074	20,403	L	
Loans, granted (+)	11,325	13,695	16,308	17,314	L	
Loans, repayments (-)	-2,034	-2,300	-2,510	-529	L	
Equities, acquisition (+)	63	63	41	46	L	
Equities, sales (-)	-30,495	-2,709	-12,951	-4,278	L	
Other financial transactions (+/-)	-1,028	-1,010	7,186	7,850	L	
of which: transactions in debt liabilities (+/-)	-176	-408	-493	-623	L	
of which: net settlements under swap contracts (+/-)	0	0	0	0	L	
of which: net acquisition of securities other than shares (+/-)	-203	0	0	0	L	
of which: remaining financial transactions (+/-)	-649	-602	7,679	8,473	L	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	1,761	-1,396	-1,025	4,148	L	
Other accounts receivable (+)	7,522	4,069	11,199	14,636	L	
Taxes	7,572	3,543	15,451	15,836	L	
Social Contributions	-125	889	-5,051	-722	L	
EU Flows	-134	-120	545	-437	L	
Trade credits and advances	205	-294	249	-50	L	
Adjustment for military expenditure	0	0	0	0	L	
Other	4	51	5	9	L	
Other accounts payable (-)	2,160	-1,755	1,470	2,637	L	
Taxes	201	-38	47	-198	L	
EU Flows	0	-2,143	2,143	0	L	
Trade credits and advances	1,496	519	-813	38	L	
Adjustment for military expenditure	-1,506	-1,438	-1,338	-1,551	L	
3g / 4g licenses	1,162	1,161	1,162	1,162	L	
Royal Mail Pension Plan	1,272	1,467	1,320	1,332	L	
Other	-465	-3,426	1,092	1,854	L	
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	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-10,725	-15,525	-32,314	-14,708	L	
Adjustment for £11.1bn gilt assets transferred to central government as part of	0	0	0	0	L	
Statistical Discrepancy	-6,103	-4,513	-6,547	-2,200	L	
Reconciliation of working balance to net borrowing of other central government	-3,186	-4,153	-13,709	-1,676	L	
Reconciliation of working balance to net borrowing of other central government	-1,436	-6,859	-12,058	-10,832	L	
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-101,262</b>	<b>-90,526</b>	<b>-72,319</b>	<b>-38,239</b>	<b>-51,597</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: 29/09/2017	Year					
	2013/14	2014/15	2015/16	2016/17	2017/18	
<b>Working balance in state government accounts</b>	M	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	M
Loans (+/-)	M	M	M	M	M	M
Equities (+/-)	M	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
Other adjustments (+/-) (please detail)	M	M	M	M	M	M
<i>Detail 1</i>	M	M	M	M	M	M
<i>Detail 2</i>	M	M	M	M	M	M
<i>Detail 3</i>	M	M	M	M	M	M
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: United Kingdom	Year					
Data are in ...(millions of units of national currency)	2013/14	2014/15	2015/16	2016/17	2017/18	
Date: 29/09/2017						
<b>Working balance in local government accounts</b>	<b>3,048</b>	<b>-213</b>	<b>-2,389</b>	<b>-4,357</b>	<b>-3,346</b>	
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>planned</i>	
Financial transactions included in the working balance	1,000	3,355	1,118	89	L	
Loans (+/-)	2,460	3,207	4,051	3,797	L	
Equities (+/-)	-1,419	-414	-1,300	-2,423	L	
Other financial transactions (+/-)	-41	562	-1,633	-1,285	L	
of which: transactions in debt liabilities (+/-)	20	22	27	28	L	
of which: net settlements under swap contracts (+/-)	0	0	0	0	L	
of which: net acquisition of securities other than shares (+/-)	0	0	0	0	L	
of which: remaining financial transactions (+/-)	-61	540	-1,660	-1,313	L	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	1,226	1,242	994	94	L	
Taxes	164	267	336	94	L	
EU Flows	0	0	0	0	L	
Trade credits and advances	1,224	1,017	221	0	L	
Transport for London	-163	-43	437	0	L	
Other	1	1	0	0	L	
Other accounts payable (-)	-5,224	-2,889	-4,716	-4,887	L	
Taxes	-3,378	-3,368	-4,527	-4,583	L	
Social contribution	-163	-188	-239	-304	L	
Trade credits and advances	-1,694	595	4	0	L	
Transport for London	11	72	46	0	L	
Other	0	0	0	0	L	
Working balance (+/-) of entities not part of local government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other local government bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	1,151	-1,982	1,469	1,765	L	
Statistical Discrepancy	1,151	-1,982	1,469	1,765	L	
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>1,201</b>	<b>-487</b>	<b>-3,524</b>	<b>-7,296</b>	<b>-6,178</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: 29/09/2017	Year				
	2013/14	2014/15	2015/16	2016/17	2017/18
<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 lending (+)/ net borrowing (-) 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 (+/-) ( <i>please detail</i> )	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 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: 29/09/2017	Year			
	2013/14	2014/15	2015/16	2016/17
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>100,061</b>	<b>91,013</b>	<b>75,843</b>	<b>45,535</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,776</b>	<b>6,869</b>	<b>-8,817</b>	<b>36,927</b>
Currency and deposits (F.2)	19,626	-13,388	-10,738	11,425
Debt securities (F.3)	5,342	16,341	10,071	4,561
Loans (F.4)	3,873	5,912	570	15,734
Increase (+)	13,904	17,436	21,260	22,105
Reduction (-)	-10,031	-11,524	-20,690	-6,371
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	3,873	5,912	570	15,734
Increase (+)	13,904	17,436	21,260	22,105
Reduction (-)	-10,031	-11,524	-20,690	-6,371
Equity and investment fund shares/units (F.5)	-31,851	-3,060	-14,210	-6,655
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-31,851	-3,060	-14,210	-6,655
Increase (+)	355	1,480	1,514	1,004
Reduction (-)	-32,206	-4,540	-15,724	-7,659
Financial derivatives (F.71)	-484	-1,348	-320	1,205
Other accounts receivable (F.8)	5,248	2,460	8,099	9,652
Other financial assets (F.1, F.6)	22	-48	-2,289	1,005
<b>Adjustments <sup>(3)</sup></b>	<b>8</b>	<b>-9,830</b>	<b>-13,999</b>	<b>-13,957</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,182	-298	733	941
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,431	-1,090	-1,311	-1,333
Issuances above(-)/below(+) nominal value	820	-10,564	-15,901	-18,654
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,150	3,074	3,342	3,821
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,349	-952	-862	1,268
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>-4,952</b>	<b>-6,495</b>	<b>-5,078</b>	<b>-435</b>
Difference between capital and financial accounts (B.9-B.9f)	-4,952	-6,495	-5,078	-435
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>96,893</b>	<b>81,557</b>	<b>47,949</b>	<b>68,070</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: 29/09/2017	Year			
	2013/14	2014/15	2015/16	2016/17
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>101,262</b>	<b>90,526</b>	<b>72,319</b>	<b>38,239</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>300</b>	<b>4,351</b>	<b>-5,328</b>	<b>43,833</b>
Currency and deposits (F.2)	17,535	-14,755	-10,256	12,560
Debt securities (F.3)	4,756	15,152	10,338	4,778
Loans (F.4)	1,318	3,204	-1,789	14,090
Increase (+)	13,012	16,777	20,493	21,576
Reduction (-)	-11,694	-13,573	-22,282	-7,486
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,318	3,204	-1,789	14,090
Increase (+)	13,012	16,777	20,493	21,576
Reduction (-)	-11,694	-13,573	-22,282	-7,486
Equity and investment fund shares/units (F.5)	-30,432	-2,646	-12,910	-4,232
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-30,432	-2,646	-12,910	-4,232
Increase (+)	63	63	41	46
Reduction (-)	-30,495	-2,709	-12,951	-4,278
Financial derivatives (F.71)	-484	-1,348	-320	1,205
Other accounts receivable (F.8)	7,564	4,775	11,871	14,445
Other financial assets (F.1, F.6)	43	-31	-2,262	987
<b>Adjustments <sup>(3)</sup></b>	<b>2,304</b>	<b>-10,255</b>	<b>-13,572</b>	<b>-13,479</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	500	-966	683	941
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-817	-847	-834	-855
Issuances above(-)/below(+) nominal value	820	-10,564	-15,901	-18,654
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,150	3,074	3,342	3,821
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,349	-952	-862	1,268
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>-6,103</b>	<b>-4,513</b>	<b>-6,547</b>	<b>-2,200</b>
Difference between capital and financial accounts (B.9-B.9f)	-6,103	-4,513	-6,547	-2,200
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>97,763</b>	<b>80,109</b>	<b>46,872</b>	<b>66,393</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,442,299</b>	<b>1,521,909</b>	<b>1,567,089</b>	<b>1,631,329</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	1,506,347	1,586,456	1,633,328	1,699,721
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	64,048	64,547	66,239	68,392

**\*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: 29/09/2017	Year			
	2013/14	2014/15	2015/16	2016/17
<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: 29/09/2017	Year			
	2013/14	2014/15	2015/16	2016/17
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-1,201</b>	<b>487</b>	<b>3,524</b>	<b>7,296</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,481</b>	<b>5,975</b>	<b>2,606</b>	<b>-789</b>
Currency and deposits (F.2)	1,900	1,179	-843	-483
Debt securities (F.3)	2,335	778	-269	-1,792
Loans (F.4)	2,460	3,207	4,051	3,797
Increase (+)	2,766	3,354	4,489	4,542
Reduction (-)	-306	-147	-438	-745
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	2,460	3,207	4,051	3,797
Increase (+)	2,766	3,354	4,489	4,542
Reduction (-)	-306	-147	-438	-745
Equity and investment fund shares/units (F.5)	-1,419	-414	-1,300	-2,423
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-1,419	-414	-1,300	-2,423
Increase (+)	292	1,417	1,473	958
Reduction (-)	-1,711	-1,831	-2,773	-3,381
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,226	1,242	994	94
Other financial assets (F.1, F.6)	-21	-17	-27	18
<b>Adjustments <sup>(2)</sup></b>	<b>-5,838</b>	<b>-3,132</b>	<b>-5,193</b>	<b>-5,365</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-5,224	-2,889	-4,716	-4,887
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-614	-243	-477	-478
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>1,151</b>	<b>-1,982</b>	<b>1,469</b>	<b>1,765</b>
Difference between capital and financial accounts (B.9-B.9f)	1,151	-1,982	1,469	1,765
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>593</b>	<b>1,348</b>	<b>2,406</b>	<b>2,907</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>80,161</b>	<b>82,108</b>	<b>84,877</b>	<b>88,707</b>
Local government gross debt (level) (b) <sup>(5)</sup>	85,222	86,570	88,976	91,883
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	5,061	4,462	4,099	3,176

\*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: 29/09/2017	Year			
	2013/14	2014/15	2015/16	2016/17
<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.**

Member State: United Kingdom Data are in ...(millions of units of national currency) Date: 29/09/2017		Year				
		2013/14 final	2014/15 final	2015/16 half-finalized	2016/17 half-finalized	2017/18 forecast
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	22,608	22,932	25,079	26,592	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	2,670	2,909	3,473	3,641	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>	1,742,397	1,808,648	1,853,904	1,937,713	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.					