

# 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: The Netherlands**

**Date: 14/10/2016**

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: The Netherlands Data are in ...(millions of units of national currency) Date: 14/10/2016	ESA 2010 codes	2012	2013	Year 2014	2015	2016
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-25,064	-15,497	-15,028	-12,759	-7,549
- Central government	S.1311	-18,578	-4,790	-7,076	-11,469	-9,689
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,882	-2,286	-1,574	-2,319	-2,119
- Social security funds	S.1314	-3,604	-8,421	-6,378	1,029	4,259
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		428,309	442,174	450,487	440,552	438,721
<i>By category:</i>						
Currency and deposits	AF.2	1,168	1,262	1,126	2,093	
Debt securities	AF.3	331,669	347,162	356,858	347,506	
Short-term	AF.31	32,976	26,086	23,083	14,051	
Long-term	AF.32	298,693	321,076	333,775	333,455	
Loans	AF.4	95,472	93,750	92,503	90,953	
Short-term	AF.41	27,320	26,237	26,800	26,370	
Long-term	AF.42	68,152	67,513	65,703	64,583	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	24,158	23,757	23,298	23,910	23,278
<b>Interest (consolidated)</b>	D.41 (uses)	10,606	9,913	9,428	8,479	7,625
<b>Gross domestic product at current market prices</b>	B.1*g	645,164	652,748	663,008	676,531	691,669

(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: The Netherlands	Year					
Data are in ... (millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 14/10/2016						
<b>Working balance in central government accounts</b>	<b>-28,282</b>	<b>-11,525</b>	<b>-11,603</b>	<b>6,541</b>	<b>700</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	9,151	5,277	2,775	-15,882	-12,473	
Loans, granted (+)	12,191	11,774	9,335	6,542	2,142	
Loans, repayments (-)	-2,315	-2,710	-3,088	-6,634	-950	
Equities, acquisition (+)	2,129	3,347	915	2,703	0	
Equities, sales (-)	-1,157	-1,727	-2,196	-4,135	-1,908	
Other financial transactions (+/-)	-1,697	-5,407	-2,191	-14,358	-11,757	
of which: transactions in debt liabilities (+/-)	-1,875	-5,617	2,785	-7,360	0	
of which: net settlements under swap contracts (+/-)	371	440	-151	-5,213	-1,104	
Detail 1	0	25	177	148		Bonds Curaçao and St. Maarten
Detail 2	-2,490	-5,496	-292	-6,603		Liabilities treasury banking
Detail 3	98	-178	-146	-321		Second party accounts
Detail 4	582	-184	215	-751		EU accounts
Detail 5	113	426	-690	-5,231		Other financial transactions
Detail 6	0	0	-1,455	0		Sale IABF Alt A securities
Detail 7	0	0	0	-1,600		Loan SRH
Non-financial transactions not included in the working balance	334	272	1,155	502	0	
Detail 1	319	141	0	0		Balance interest and management fee ING back up facility
Detail 2	49	33	27	17		Balance interest, costs and revenues EFSF
Detail 3	-34	98	111	31		Balance accrual booking interest student loans
Detail 4	0	0	1,017	0		One-off cancellation of social security debt due to contingent liability in 2014
Detail 5	0	0	0	454		Levy national resolution fund
Difference between interest paid (+) and accrued (D.41)(-)	347	410	596	947	756	
Other accounts receivable (+)	-163	671	549	-2,314	1,328	
Detail 1	170	-293	-14	-18		Trade credits military equipment expenditure
Detail 2	-126	227	105	-167		Trade credits military equipment sales
Detail 3	-256	702	712	331		Adjustments to cash-based taxes
Detail 4	-222	170	507	-64		Adjustment to EU contributions (GNI/VAT)
Detail 5	925	249	-1,406	-1,767		Adjustment to cash-based natural gas revenues
Detail 6	-17	-17	-17	-17		Adjustment to cash-based auction of radio frequencies
Detail 7	0	0	194	-194		Adjustment to grants to central government units
Detail 8	-78	-74	-23	7		Adjustment to grants to social security funds
Detail 9	0	-25	71	-5		Adjustment to capital and current transfers to non government units
Detail 10	-295	-329	47	0		Adjustments to cash-based social assistance benefits in cash
Detail 11	-28	-34	53	35		Adjustments to cash-based social assistance benefits in kind
Detail 12	-229	97	325	-450		Adjustment to prepayment public transport students
Detail 13	-7	-2	-5	-5		Adjustments n.e.c.
Other accounts payable (-)	85	-484	54	-1,067	0	
Detail 1	30	-92	14	-24		Adjustments to proceeds of emission permits allowances
Detail 2	212	37	90	1		Adjustments to VAT-compensation to local government
Detail 3	30	-1	60	1		Adjustments to grants to social security funds
Detail 4	-187	-428	-51	-938		Adjustments to grants to central and local government units
Detail 5	0	0	-34	-132		Adjustments to capital and current transfers to non government units
Detail 6	0	0	-25	25		Adjustments to VAT contribution to EU
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+) / net borrowing (-) of other central government bodies	75	688	-245	-385	0	
Other adjustments (+/-) (please detail)	-125	-99	-357	189	0	
Detail 1	8	1	-346	286		Consolidation state agencies
Detail 2	0	0	-10	-27		Adjustments due to bank accounts embassies
Detail 3	149	-119	5	30		Discrepancy in the working balance
Detail 4	0	0	27	-33		Other
Detail 5	-282	19	-33	-67		Unexplained residual
<b>Net lending (+) / net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-18,578</b>	<b>-4,790</b>	<b>-7,076</b>	<b>-11,469</b>	<b>-9,689</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: The Netherlands Data are in ...(millions of units of national currency) Date: 14/10/2016	2012	2013	Year 2014	2015	2016	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>						
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state 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 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: The Netherlands	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 14/10/2016						
<b>Working balance in local government accounts</b>	1,199	2,277	1,548	2,046		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-62	-83	-47	-45		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-62	-83	-47	-45		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Non-financial transactions not included in the working balance	-1,929	-2,991	-1,063	-1,464		
<i>Detail 1</i>	-6,885	-7,004	-5,878	-5,127		Transactions included in BS municipalities, provinces, etc.
<i>Detail 2</i>	4,935	3,953	4,892	3,663		Internal flows included in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	-18	38	-87	0		Changes in non-fin. assets in BS schools
<i>Detail 4</i>	37	54	38	0		Changes in provisions in BS schools
<i>Detail 5</i>	2	-32	-28	0		Interest expenditures/revenues schools
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Other accounts payable (-)	0	0	0	0		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	117	79	-27	221		
<i>Detail 1</i>	117	79	-27	-113		Non-profit institutions
<i>Detail 2</i>				352		Schools
<i>Detail 3</i>				-18		Grossing up small municipalities and local intergov. organ.
Other adjustments (+/-) (please detail)	-2,207	-1,568	-1,985	-3,077	-2,119	
<i>Detail 1</i>	468	-69	51	-1,868		Corrections to source data
<i>Detail 2</i>	-2,675	-1,499	-2,036	-1,209		Transfers from / to reserves
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-2,882</b>	<b>-2,286</b>	<b>-1,574</b>	<b>-2,319</b>	<b>-2,119</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: The Netherlands					
Data are in ...(millions of units of national currency)					
Date: 14/10/2016					
	2012	2013	Year 2014	2015	2016
<b>Working balance in social security accounts</b>	-3,961	-7,411	-7,433	1,710	4,259
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	0	0	0	0	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Non-financial transactions not included in the working balance	69	112	-861	81	
Detail 1	69	112	156	81	Net fixed capital formation
Detail 2	0	0	-1,017	0	One-off cancellation of debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	
Other accounts receivable (+)	220	-1,238	2,204	-145	
Detail 1	220	-1,238	2,204	-145	Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	11	80	-352	-688	
Detail 1	1	-3	-6	-4	Alignment with data of the Ministry of Finance on accrued interest
Detail 2	0	83	-346	-684	Adjustments due to different time of recording of payments to health care insurers
Detail 3	10	0	0	0	Other
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	
Other adjustments (+/-) (please detail)	57	36	64	71	
Detail 1	56	36	59	68	Transfers from / to reserves
Detail 2	1	0	5	3	Other
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-3,604</b>	<b>-8,421</b>	<b>-6,378</b>	<b>1,029</b>	<b>4,259</b>
<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 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: The Netherlands Data are in ... (millions of units of national currency) Date: 14/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>25,064</b>	<b>15,497</b>	<b>15,028</b>	<b>12,759</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>7,697</b>	<b>-5,333</b>	<b>-5,965</b>	<b>-19,503</b>
Currency and deposits (F.2)	865	-3,546	-859	-1,379
Debt securities (F.3)	-2,277	-6,434	-4,772	-977
Loans (F.4)	8,804	3,052	325	-4,176
Increase (+)	17,377	12,883	12,091	14,498
Reduction (-)	-8,573	-9,831	-11,766	-18,674
Short term loans (F.41), net	26	1,412	-355	155
Long-term loans (F.42)	8,778	1,640	680	-4,331
Increase (+)	13,480	8,312	6,070	6,206
Reduction (-)	-4,702	-6,672	-5,390	-10,537
Equity and investment fund shares/units (F.5)	748	1,280	-1,451	-4,665
Portfolio investments, net <sup>(2)</sup>	-296	-642	-119	-82
Equity and investment fund shares/units other than portfolio investments	1,044	1,922	-1,332	-4,583
Increase (+)	2,347	4,173	1,211	2,733
Reduction (-)	-1,303	-2,251	-2,543	-7,316
Financial derivatives (F.71)	214	1,536	-1,035	-5,753
Other accounts receivable (F.8)	-657	-1,221	1,827	-2,553
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-710</b>	<b>3,517</b>	<b>-501</b>	<b>-3,099</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,217	-136	-760	-3,200
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-2,028	-527	-1,704	-1,717
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	71	724	765	1,011
Redemptions/repurchase of debt above(+)/below(-) nominal value	25	8	297	214
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	5	-1,503	901	538
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	4,951	0	55
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-2</b>	<b>184</b>	<b>-249</b>	<b>-92</b>
Difference between capital and financial accounts (B.9-B.9f)	359	-94	-153	-92
Other statistical discrepancies (+/-)	-361	278	-96	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>32,049</b>	<b>13,865</b>	<b>8,313</b>	<b>-9,935</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: The Netherlands Data are in ... (millions of units of national currency) Date: 14/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>18,578</b>	<b>4,790</b>	<b>7,076</b>	<b>11,469</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>16,041</b>	<b>10,987</b>	<b>879</b>	<b>-13,837</b>
Currency and deposits (F.2)	-151	435	966	-608
Debt securities (F.3)	-2,138	-4,482	-3,916	148
Loans (F.4)	17,590	11,609	5,975	-991
Increase (+)	20,328	14,447	10,133	6,351
Reduction (-)	-2,738	-2,838	-4,158	-7,342
Short term loans (F.41), net	7,665	7,535	4,787	1,486
Long-term loans (F.42)	9,925	4,074	1,188	-2,477
Increase (+)	12,663	6,912	5,263	5,293
Reduction (-)	-2,738	-2,838	-4,075	-7,770
Equity and investment fund shares/units (F.5)	1,099	1,678	-1,238	-4,500
Portfolio investments, net <sup>(2)</sup>	-4	0	8	-17
Equity and investment fund shares/units other than portfolio investments	1,103	1,678	-1,246	-4,483
Increase (+)	2,253	3,400	953	2,720
Reduction (-)	-1,150	-1,722	-2,199	-7,203
Financial derivatives (F.71)	214	1,536	-1,037	-5,753
Other accounts receivable (F.8)	-573	211	129	-2,133
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-1,774</b>	<b>2,914</b>	<b>1,305</b>	<b>-1,116</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	150	-87	1,199	-1,232
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-2,028	-527	-1,704	-1,717
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	66	705	753	1,016
Redemptions/repurchase of debt above(+)/below(-) nominal value	25	8	178	283
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	13	-1,386	879	479
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	4,201	0	55
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>519</b>	<b>-168</b>	<b>103</b>	<b>-93</b>
Difference between capital and financial accounts (B.9-B.9f)	519	-168	103	-93
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>33,364</b>	<b>18,523</b>	<b>9,363</b>	<b>-3,577</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>359,944</b>	<b>372,798</b>	<b>377,387</b>	<b>372,350</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	385,574	404,097	413,460	409,883
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	25,630	31,299	36,073	37,533

**\*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: The Netherlands Data are in ...(millions of units of national currency) Date: 14/10/2016	Year			
	2012	2013	2014	2015
<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: The Netherlands Data are in ...(millions of units of national currency) Date: 14/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>2,882</b>	<b>2,286</b>	<b>1,574</b>	<b>2,319</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,688</b>	<b>-1,465</b>	<b>-4,050</b>	<b>-2,539</b>
Currency and deposits (F.2)	1,233	1,773	-1,291	617
Debt securities (F.3)	-125	-1,107	-969	-1,420
Loans (F.4)	-1,117	-2,100	-883	-1,725
Increase (+)	4,730	4,902	6,753	9,608
Reduction (-)	-5,847	-7,002	-7,636	-11,333
Short term loans (F.41), net	17	308	-353	162
Long-term loans (F.42)	-1,134	-2,408	-530	-1,887
Increase (+)	832	1,431	807	913
Reduction (-)	-1,966	-3,839	-1,337	-2,800
Equity and investment fund shares/units (F.5)	-351	-398	-213	-165
Portfolio investments, net <sup>(2)</sup>	-292	-642	-127	-65
Equity and investment fund shares/units other than portfolio investments	-59	244	-86	-100
Increase (+)	94	773	258	13
Reduction (-)	-153	-529	-344	-113
Financial derivatives (F.71)	0	0	2	0
Other accounts receivable (F.8)	-1,328	367	-696	154
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>1,168</b>	<b>-647</b>	<b>1,646</b>	<b>33</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,177	108	1,612	-26
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	12	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-9	-10	22	59
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	-745	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>-510</b>	<b>353</b>	<b>-352</b>	<b>41</b>
Difference between capital and financial accounts (B.9-B.9f)	-149	75	-256	41
Other statistical discrepancies (+/-)	-361	278	-96	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>1,852</b>	<b>527</b>	<b>-1,182</b>	<b>-146</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>53,043</b>	<b>47,602</b>	<b>46,103</b>	<b>44,793</b>
Local government gross debt (level) (b) <sup>(5)</sup>	57,041	57,568	56,386	56,240
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,998	9,966	10,283	11,447

\*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: The Netherlands Data are in ... (millions of units of national currency) Date: 14/10/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>3,604</b>	<b>8,421</b>	<b>6,378</b>	<b>-1,029</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3,021</b>	<b>-1,210</b>	<b>-24</b>	<b>4,841</b>
Currency and deposits (F.2)	2,897	0	-406	5,047
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	124	-1,210	382	-206
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>1,010</b>	<b>-746</b>	<b>-1,559</b>	<b>-2,310</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,010	-746	-1,559	-2,310
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
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>-11</b>	<b>-1</b>	<b>0</b>	<b>-40</b>
Difference between capital and financial accounts (B.9-B.9f)	-11	-1	0	-40
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>7,624</b>	<b>6,464</b>	<b>4,795</b>	<b>1,462</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>15,322</b>	<b>21,774</b>	<b>26,997</b>	<b>23,409</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	23,453	29,917	34,712	36,174
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	8,131	8,143	7,715	12,765

\*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: The Netherlands Data are in ...(millions of units of national currency) Date: 14/10/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	5,595	5,574	5,561	5,594	5,600
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	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>	658,450	661,879	661,287	674,079	689,207

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

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