

Supplementary table for reporting government interventions to support financial institutions (1)

Member State: The Netherlands

Date: 31-3-2017 DD/MM/YYYY

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Part 1 : Net revenue/cost for general government (impact on government deficit)

Millions of national currency	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Comments:
A REVENUE (a+b+c+d)	0	532	2.359	1.479	1.233	966	1.110	745	1.064	944	
a) Guarantee fees receivable	0	30	114	598	387	256	191	112	0	0	
b) Interest receivable	0	502	1.396	825	646	555	400	119	96	40	
c) Dividends receivable	0	0	849	56	200	155	519	514	764	904	
d) Other	0	0	0	0	0	0	0	0	204	0	
B EXPENDITURE (e+f+f2+g+h)	0	693	4.663	2.561	1.345	1.187	2.298	795	657	539	
e) Interest payable (2)	0	684	2.417	1.581	1.305	1.153	1.039	784	648	486	
f) Capital injections recorded as deficit-increasing (capital transfer)	0	0	2.160	928	0	0	1.216	0	0	0	
f2) Other capital transfer (e.g. asset purchase)	0	0	0	0	0	0	0	0	0	0	
g) Calls on guarantees	0	0	0	0	0	0	0	0	0	0	
h) Other	0	9	86	52	40	34	43	11	9	53	
of which net acquisition of NFA	0	0	0	0	0	0	0	0	0	0	
C Net revenue/cost for general government (A-B)	0	-161	-2.304	-1.082	-112	-221	-1.188	-50	407	405	

Part 2 : Outstanding amount of assets, actual liabilities and contingent liabilities of general government

Millions of national currency (3)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Comments:
Closing balance sheet											
D Assets (D=a+b+c+d)	0	81.431	56.013	49.926	43.263	40.212	44.485	38.001	27.522	20.052	
a) Loans	0	44.341	7.825	4.575	3.750	3.750	4.850	4.650	1.750	800	
b) Debt securities	0	0	16.373	13.506	11.168	8.883	3.901	0	0	0	
c) Equity and investment funds shares/ units	0	37.090	31.815	31.845	28.345	27.579	27.899	26.399	19.863	18.731	
d) Other assets of general government entities (5)	0	0	0	0	0	0	7.835	6.952	5.909	521	ABN AMRO/ASR is recorded at acquisition value from 2008-2014. In 2015 and 2016, the valuation of ABN AMRO is at market value based on the price of quoted shares. ASR is at market value from 2016. SNS REAAL is recorded at acquisition value in 2013 and 2014. In 2015 and 2016, the valuation of SNS Bank is at market value, based on the observed selling price in 2015.
E Liabilities (4) (E=e+f+g)	0	81.592	58.064	52.883	44.506	41.340	43.804	36.792	29.782	22.542	
e) Loans	0	10.000	25.546	19.762	17.055	10.501	5.722	3.000	3.000	3.000	
f) Debt securities	0	71.592	32.518	33.121	27.451	30.839	33.673	30.011	24.170	19.542	The State took over Medium Term Notes of Propertize with a face value of 2,35 bn euros, which increase direct debt securities.
of which indirect liabilities (9)	0	71.592	32.518	33.121	27.451	30.839	33.673	30.011	24.170	17.192	In exchange for the assumption of debt of Propertize, the State received an equal amount of money for future repayments, which decreases the indirect liabilities.
g) Other liabilities of general government entities (5)	0	0	0	0	0	0	4.409	3.781	2.612	0	
F Contingent liabilities (F=h+i+j+k)	0	2.740	79.462	39.948	34.125	18.192	10.843	0	0	0	
h) Liabilities and assets outside general government under guarantee(6)	0	2.740	79.462	39.948	34.125	18.192	10.843	0	0	0	
i) Securities issued under liquidity schemes(7)	0	0	0	0	0	0	0	0	0	0	
j) Special purpose entities (8)	0	0	0	0	0	0	0	0	0	0	
k) Other contingent liabilities	0	0	0	0	0	0	0	0	0	0	

Country comments

Countries may add comments to explain their national data in the specified "Comments" column. If you add a comment please specify if it refers to a specific year's entry only or to the entire time-series (unless self-evident). In particular, comments should be inserted for any major operation, for any operation reported in rows d) and h) of Part 1 or rows d), g) and k) of Part 2, as well as for every case for which the difference between the assets of year T from assets of year T-1 differs significantly from the value of transactions for year T.

compulsory information	voluntary information	automatic calculation
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INSTRUCTIONS

(See also the Instructions for the completion of the supplementary table on government interventions to support financial institutions on completing the Supplementary tables).

1. This table relates to government activities undertaken to directly support financial institutions. It should not include support measures for non-financial institutions or general economic support measures (for example, changes in social benefits or changes in tax rates).
2. Interest payable includes accrued interest, where relevant, and imputed interest on financing (see the Instructions for details).
3. The appropriate valuation for all entries in part 2 is nominal value except for ordinary quoted shares which should be recorded at market value, ordinary unquoted shares which, where possible, should be valued in line with ESA 2010 §§7.73-7.79 and debt securities held as assets where market value can be used, provided that an active market exists and the market value can be reliably determined. In Council Regulation 479/2009, as amended, the nominal value is considered equivalent to the face value. The face valuation of certain debt instruments, notably deposits and various types of bonds, is further specified in chapter VIII.2 of the Manual on Government Deficit and Debt – ESA 2010 implementation. Reporting of debt in foreign currency and revaluation effects should follow the rules in ESA 2010 and Reg. 479/2009. Footnotes may also be used if needed.
4. The liabilities rows show impact on government debt from the activities to support financial institutions. Apart from cases of direct borrowing, by convention, for the liabilities entries, it is assumed that there is a direct impact on government debt from activities which imply a transfer of cash from government (e.g. transfer of cash relating to capital injections, loans granted, purchase of financial assets). In addition, imputed financing costs should be included.
By default, liabilities not financed through a dedicated instrument ("indirect liabilities", i.e. liabilities deemed to be financed through the general financing policy of government) are reported in the row "debt securities". The amount of indirect liabilities may be noted in the voluntary detail row "of which indirect liabilities".
A liability should be reported as long as the corresponding asset (assumed to be financed by it) is held by a government unit or as soon as a corresponding capital transfer operation takes place. Borrowing (with the intention to finance a support operation) in a financial period prior to the one when the operation actually takes place should not be recorded as a liability in the table before the actual support operation takes place.
5. The rows 'Other assets / liabilities of general government entities' include the assets and liabilities of entities reclassified into general government or the assets and liabilities of newly established government defeasance structures. In this case care should be taken to avoid counting the debt effect of the rate of financing twice (see the Instructions for details). As regards defeasance structures, the total assets are reported in the table, but only the liabilities included in Maastricht debt are reported in the liabilities row of the table. Non-financial assets of a defeasance structure should be valued independently using a commonly accepted method for assets of their type. The rows can also contain assets and/or government debt type of liabilities that do not fit on the other lines. In case the rows are used a country footnote should be added with an explanation.
6. Guarantees covered are those granted by general government to non-general government units. Reported guarantees do not include guarantees on bank deposits, or guarantees on the liabilities of special purpose entities included below (in row j). Only the value of active guarantees should be included and not the announced ceilings for schemes. They also includes guarantees on assets, whereby government would incur a liability in case of a call.
7. Liquidity schemes included here are those where the government securities used are not recorded as government debt (see the Eurostat Decision and accompanying guidance note for details). By convention, they are recorded in part 2 as "contingent liabilities outside the general government", as for guarantees, though it should be noted that the exposure of government is likely to be limited.
8. Special purpose entities included here are those where government has a significant role, including a guarantee, but which are classified outside the general government sector (see Eurostat's Decision and accompanying guidance note for details). Their liabilities are recorded outside the general government sector (as contingent liabilities of general government).

9. Indirect liabilities: liabilities corresponding to interventions whose financing cannot distinguished from the government's general financing policy.

10. Regarding Deposit Guarantee Funds (whether in general government or not), only compensation operations directly financed by Government (over and above the amount paid from the Deposit Guarantee Fund's reserves) are included in the table. Other transactions of Deposit Guarantee Funds (i.e. the contributions paid to the Fund by the financial institutions) and those compensations paid by the Fund's reserves or third sources (e.g. borrowing on the market) do not consitute government interventions to support finanical institutions and are not reported in the table.