

# 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: 13/10/2017**

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: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2017	ESA 2010 codes	2013	2014	Year 2015	2016	2017
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-15,497	-15,028	-14,019	2,573	4,036
- Central government	S.1311	-4,790	-7,076	-12,617	-5,357	1,589
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,286	-1,574	-1,296	539	-1,819
- Social security funds	S.1314	-8,421	-6,378	-106	7,391	4,266
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		442,543	450,615	441,401	434,205	421,371
<i>By category:</i>						
Currency and deposits	AF.2	1,262	1,126	2,003	4,000	
Debt securities	AF.3	348,000	357,506	348,036	341,274	
Short-term	AF.31	26,086	23,083	14,032	16,586	
Long-term	AF.32	321,914	334,423	334,004	324,688	
Loans	AF.4	93,281	91,983	91,362	88,931	
Short-term	AF.41	25,768	26,280	26,119	24,170	
Long-term	AF.42	67,513	65,703	65,243	64,761	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	23,757	23,298	24,510	24,498	24,852
<b>Interest (consolidated)</b>	D.41 (uses)	9,913	9,428	8,491	7,559	7,053
<b>Gross domestic product at current market prices</b>	B.1*g	652,748	663,008	683,457	702,641	733,440

(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						
Data are in ..(millions of units of national currency)						
Date: 13/10/2017						
	2013	2014	Year 2015	2016	2017	
<b>Working balance in central government accounts</b>	<b>-11,525</b>	<b>-11,603</b>	<b>6,541</b>	<b>5,796</b>	<b>13,753</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
<b>Financial transactions included in the working balance</b>	<b>5,108</b>	<b>2,357</b>	<b>-15,872</b>	<b>-16,829</b>	<b>-9,488</b>	
Loans, granted (+)	11,774	9,316	6,603	5,451	1,984	
Loans, repayments (-)	-2,759	-3,413	-6,609	-7,928	0	
Equities, acquisition (+)	3,364	918	2,700	78	0	
Equities, sales (-)	-1,727	-2,196	-4,144	-3,237	-3,182	
Other financial transactions (+/-)	-5,544	-2,268	-14,422	-11,193	-8,290	
of which: transactions in debt liabilities (+/-)	-5,754	2,708	-7,425	-5,376	0	
of which: net settlements under swap contracts (+/-)	440	-151	-5,212	-6,125	-1,217	
Detail 1	25	177	148	25		Bonds Curaçao and St. Maarten
Detail 2	-5,505	-201	-6,668	-3,345		Liabilities treasury banking
Detail 3	-178	-146	-321	283		Second party accounts
Detail 4	-184	215	-751	-2,031		EU accounts
Detail 5	298	-858	-5,230	-6,125		Other financial transactions
Detail 6	0	-1,455	M	M		Sale IABF Alt A securities
Detail 7	0	0	-1,600	0		Loan SRH
<b>Non-financial transactions not included in the working balance</b>	<b>252</b>	<b>1,154</b>	<b>-428</b>	<b>243</b>	<b>0</b>	
Detail 1	121	M	M	M		Balance interest and management fee ING back up facility
Detail 2	33	26	17	9		Balance interest, costs and revenues EFSF
Detail 3	98	111	31	3		Balance accrual booking interest student loans
Detail 4	M	1,017	M	M		One-off cancellation of social security debt due to contingent liability in 2014
Detail 5	M	M	1	448		Levy national resolution fund and DGS fund
Detail 6	0	0	-477	-217		PPP on balance sheet
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>410</b>	<b>596</b>	<b>947</b>	<b>850</b>	<b>1,110</b>	
<b>Other accounts receivable (+)</b>	<b>641</b>	<b>548</b>	<b>-2,315</b>	<b>6,019</b>	<b>-3,786</b>	
Detail 1	-293	-14	-18	17		Trade credits military equipment expenditure
Detail 2	227	105	-167	-72		Trade credits military equipment sales
Detail 3	674	711	330	1,805		Adjustments to cash-based taxes
Detail 4	170	507	-64	2,652		Adjustment to EU contributions (GNI/VAT)
Detail 5	249	-1,406	-1,767	643		Adjustment to cash-based natural gas revenues
Detail 6	-17	-17	-17	-17		Adjustment to cash-based auction of radio frequencies
Detail 7	0	194	-194	81		Adjustment to grants to central government units
Detail 8	-74	-23	7	0		Adjustment to grants to social security funds
Detail 9	-25	71	-5	100		Adjustment to capital and current transfers to non government units
Detail 10	-362	100	35	24		Adjustments to cash-based social assistance benefits in cash
Detail 12	97	325	-450	791		Adjustment to prepayment public transport students
Detail 13	-5	-5	-5	-5		Adjustments n.e.c.
<b>Other accounts payable (-)</b>	<b>-484</b>	<b>54</b>	<b>-1,263</b>	<b>-918</b>	<b>0</b>	
Detail 1	-92	14	-24	43		Adjustments to proceeds of emission permits allowances
Detail 2	0	0	0	-71		Adjustment to cash-based auction of radio frequencies
Detail 3	37	90	-132	0		Adjustments to VAT-compensation to local government
Detail 4	-1	60	1	33		Adjustments to grants to social security funds
Detail 5	-428	-51	-977	-1,032		Adjustments to grants to central and local government units
Detail 6	0	-34	-156	109		Adjustments to capital and current transfers to non government units
Detail 7	0	-25	25	0		Adjustments to VAT contribution to EU
<b>Working balance (+/-) of entities not part of central government</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>688</b>	<b>-245</b>	<b>-477</b>	<b>-164</b>	<b>0</b>	
<b>Other adjustments (+/-) (please detail)</b>	<b>120</b>	<b>63</b>	<b>250</b>	<b>-354</b>	<b>0</b>	
Detail 1	59	-346	211	-321		Consolidation state agencies
Detail 2	0	-10	-27	2		Adjustments due to bank accounts embassies
Detail 3	103	-4	24	21		Discrepancy in the working balance
Detail 4	0	0	0	0		Other
Detail 5	-42	423	42	-56		Unexplained residual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-4,790</b>	<b>-7,076</b>	<b>-12,617</b>	<b>-5,357</b>	<b>1,589</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 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: 13/10/2017	2013	2014	Year 2015	2016	2017	
<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)		
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		
Non-financial transactions not included in the working balance	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Other accounts payable (-)	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		
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M		
<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>M</b>	<b>M</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 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)	2013	2014	2015	2016	2017	
Date: 13/10/2017						
<b>Working balance in local government accounts</b>	2,277	1,548	2,381	2,662	0	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-83	-47	8	-66		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-83	-47	8	-66		
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	-2,991	-1,063	-1,922	-1,365		
<i>Detail 1</i>	-7,004	-5,878	-5,827	-5,065		Transactions included in BS municipalities, provinces, etc.
<i>Detail 2</i>	3,953	4,892	3,889	3,700		Internal flows included in WB not being transactions municipalities, provinces, etc.
<i>Detail 2</i>	38	-87	-109	M		Changes in non-fin. assets in BS schools
<i>Detail 2</i>	54	38	177	M		Changes in provisions in BS schools
<i>Detail 2</i>	-32	-28	-52	M		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	79	-27	-127	154		
<i>Detail 1</i>	79	-27	-127	-3		Non-profit institutions
<i>Detail 2</i>	M	M	M	157		Schools
Other adjustments (+/-) (please detail)	-1,568	-1,985	-1,636	-846	-1,819	
<i>Detail 1</i>	-69	51	29	-593		Corrections to source data
<i>Detail 2</i>	-1,499	-2,036	-1,665	-253		Transfers from / to reserves
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-2,286</b>	<b>-1,574</b>	<b>-1,296</b>	<b>539</b>	<b>-1,819</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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 13/10/2017						
<b>Working balance in social security accounts</b>	<b>-7,411</b>	<b>-7,433</b>	<b>195</b>	<b>1,478</b>	<b>4,266</b>	
<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	112	-861	96	126		
Detail 1	112	156	96	126		Net fixed capital formation
Detail 2	0	-1,017	0	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 (+)	-1,238	2,204	44	5,734		
Detail 1	-1,238	2,204	44	5,734		Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	80	-352	-688	21		
Detail 1	-3	-6	-4	21		Alignment with data of the Ministry of Finance on accrued interest
Detail 2	83	-346	-684	0		Adjustments due to different time of recording of payments to health care insurers
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)	36	64	247	32		
Detail 1	36	59	243	33		Provisions
Detail 2	0	5	4	-1		Other
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-8,421</b>	<b>-6,378</b>	<b>-106</b>	<b>7,391</b>	<b>4,266</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: 13/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>15,497</b>	<b>15,028</b>	<b>14,019</b>	<b>-2,573</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4,381</b>	<b>-6,006</b>	<b>-18,013</b>	<b>-3,441</b>
Currency and deposits (F.2)	-3,463	-864	-642	1,146
Debt securities (F.3)	-5,565	-4,808	-951	-909
Loans (F.4)	2,976	325	-3,905	-1,620
Increase (+)	10,128	9,116	5,134	2,906
Reduction (-)	-7,152	-8,791	-9,039	-4,526
Short term loans (F.41), net	1,412	-355	-22	-5
Long-term loans (F.42)	1,564	680	-3,883	-1,615
Increase (+)	5,525	3,170	5,126	2,703
Reduction (-)	-3,961	-2,490	-9,009	-4,318
Equity and investment fund shares/units (F.5)	1,356	-1,451	-4,527	-3,004
Portfolio investments, net <sup>(2)</sup>	-642	-119	-136	3
Equity and investment fund shares/units other than portfolio investments	1,998	-1,332	-4,391	-3,007
Increase (+)	4,334	1,264	3,054	440
Reduction (-)	-2,336	-2,596	-7,445	-3,447
Financial derivatives (F.71)	1,536	-1,035	-5,753	-6,512
Other accounts receivable (F.8)	-1,221	1,827	-2,235	7,458
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>3,473</b>	<b>-649</b>	<b>-4,623</b>	<b>-1,201</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-136	-760	-4,371	1,918
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-527	-1,704	-1,717	-2,015
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	680	770	676	851
Redemptions/repurchase of debt above(+)/below(-) nominal value	8	144	252	249
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,503	901	471	125
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4,951	0	66	-2,329
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>187</b>	<b>-301</b>	<b>-597</b>	<b>19</b>
Difference between capital and financial accounts (B.9-B.9f)	-91	-154	-395	19
Other statistical discrepancies (+/-)	278	-147	-202	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>14,776</b>	<b>8,072</b>	<b>-9,214</b>	<b>-7,196</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: 13/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>4,790</b>	<b>7,076</b>	<b>12,617</b>	<b>5,357</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10,987</b>	<b>879</b>	<b>-12,994</b>	<b>-6,080</b>
Currency and deposits (F.2)	435	966	-429	898
Debt securities (F.3)	-4,482	-3,916	125	24
Loans (F.4)	11,609	5,975	-562	-3,792
Increase (+)	11,795	7,175	3,938	2,328
Reduction (-)	-186	-1,200	-4,500	-6,120
Short term loans (F.41), net	7,535	4,787	1,581	-3,582
Long-term loans (F.42)	4,074	1,188	-2,143	-210
Increase (+)	4,226	2,374	2,312	2,328
Reduction (-)	-152	-1,186	-4,455	-2,538
Equity and investment fund shares/units (F.5)	1,678	-1,238	-4,451	-3,144
Portfolio investments, net <sup>(2)</sup>	0	8	-55	0
Equity and investment fund shares/units other than portfolio investments	1,678	-1,246	-4,396	-3,144
Increase (+)	3,400	953	2,731	83
Reduction (-)	-1,722	-2,199	-7,127	-3,227
Financial derivatives (F.71)	1,536	-1,037	-5,753	-6,512
Other accounts receivable (F.8)	211	129	-1,924	6,446
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>2,914</b>	<b>1,305</b>	<b>-2,236</b>	<b>-2,781</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-87	1,199	-2,045	357
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-527	-1,704	-1,717	-2,015
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	705	753	709	850
Redemptions/repurchase of debt above(+)/below(-) nominal value	8	178	283	248
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,386	879	479	108
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4,201	0	55	-2,329
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-168</b>	<b>103</b>	<b>-395</b>	<b>-191</b>
Difference between capital and financial accounts (B.9-B.9f)	-168	103	-395	-191
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>18,523</b>	<b>9,363</b>	<b>-3,008</b>	<b>-3,695</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>372,798</b>	<b>377,387</b>	<b>372,820</b>	<b>372,285</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	404,097	413,460	410,452	406,757
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	31,299	36,073	37,632	34,472

\*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: 13/10/2017	Year			
	2013	2014	2015	2016
<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: 13/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>2,286</b>	<b>1,574</b>	<b>1,296</b>	<b>-539</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,395</b>	<b>-4,049</b>	<b>-1,395</b>	<b>-875</b>
Currency and deposits (F.2)	1,856	-1,296	1,172	1,161
Debt securities (F.3)	-1,120	-963	-1,231	-1,016
Loans (F.4)	-2,176	-883	-1,760	-988
<i>Increase (+)</i>	<i>4,822</i>	<i>6,748</i>	<i>2,839</i>	<i>928</i>
<i>Reduction (-)</i>	<i>-6,998</i>	<i>-7,631</i>	<i>-4,599</i>	<i>-1,916</i>
Short term loans (F.41), net	308	-353	-1	1
Long-term loans (F.42)	-2,484	-530	-1,759	-989
<i>Increase (+)</i>	<i>1,351</i>	<i>802</i>	<i>2,839</i>	<i>791</i>
<i>Reduction (-)</i>	<i>-3,835</i>	<i>-1,332</i>	<i>-4,598</i>	<i>-1,780</i>
Equity and investment fund shares/units (F.5)	-322	-213	-76	140
Portfolio investments, net <sup>(2)</sup>	-642	-127	-81	3
Equity and investment fund shares/units other than portfolio investments	320	-86	5	137
<i>Increase (+)</i>	<i>934</i>	<i>311</i>	<i>323</i>	<i>357</i>
<i>Reduction (-)</i>	<i>-614</i>	<i>-397</i>	<i>-318</i>	<i>-220</i>
Financial derivatives (F.71)	0	2	0	0
Other accounts receivable (F.8)	367	-696	500	-172
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-647</b>	<b>1,646</b>	<b>541</b>	<b>1,177</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	108	1,612	558	1,160
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	12	-9	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>	-10	22	-8	17
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-745	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>356</b>	<b>-404</b>	<b>-202</b>	<b>210</b>
Difference between capital and financial accounts (B.9-B.9f)	78	-257	0	210
Other statistical discrepancies (+/-)	278	-147	-202	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>600</b>	<b>-1,233</b>	<b>240</b>	<b>-27</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>47,971</b>	<b>46,231</b>	<b>45,173</b>	<b>44,318</b>
Local government gross debt (level) (b) <sup>a,a</sup>	57,099	55,866	56,106	56,079
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	9,128	9,635	10,933	11,761

\*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: 13/10/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>8,421</b>	<b>6,378</b>	<b>106</b>	<b>-7,391</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,210</b>	<b>-24</b>	<b>4,461</b>	<b>2,971</b>
Currency and deposits (F.2)	0	-406	5,159	2,296
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)	-1,210	382	-698	675
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-746</b>	<b>-1,559</b>	<b>-2,997</b>	<b>910</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-746	-1,559	-2,997	910
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>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>6,464</b>	<b>4,795</b>	<b>1,570</b>	<b>-3,510</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>21,774</b>	<b>26,997</b>	<b>23,408</b>	<b>17,602</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	29,917	34,712	36,282	32,772
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	8,143	7,715	12,874	15,170

\*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: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2017	Year				
		2013 final	2014 final	2015 final	2016 half-finalized	2017 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	6,499	6,461	6,546	6,452	6,500
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>	661,879	661,287	679,610	694,231	726,030
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					