



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

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: 30/09/2018 rev. 11/10/2018

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: 30/09/2018 rev. 11/10/2018	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-14,452	-13,970	148	8,959	5,804
- Central government	S.1311	-6,437	-12,467	-7,924	6,894	-812
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1,571	-1,267	456	-524	-1,169
- Social security funds	S.1314	-6,444	-236	7,616	2,589	7,785
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		455,706	446,058	438,418	419,778	410,169
<i>By category:</i>						
Currency and deposits	AF.2	972	1,820	3,813	2,036	
Debt securities	AF.3	359,601	349,940	342,936	333,912	
Short-term	AF.31	23,441	14,051	16,605	16,950	
Long-term	AF.32	336,160	335,889	326,331	316,962	
Loans	AF.4	95,133	94,298	91,669	83,830	
Short-term	AF.41	26,141	26,426	24,159	19,577	
Long-term	AF.42	68,992	67,872	67,510	64,253	
General government expenditure on:						
Gross fixed capital formation	P.51g	23,530	24,580	24,696	25,300	26,792
Interest (consolidated)	D.41 (uses)	9,857	8,980	8,151	7,347	6,032
Gross domestic product at current market prices	B.1*g	671,560	690,008	708,337	737,048	772,710

(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)		2014	2015	2016	2017	2018	
Date: 30/09/2018 rev. 11/10/2018							
Working balance in central government accounts		-11,603	6,541	5,796	17,701	10,734	= feitelijk financieringstekort Rijk (2014 - 2017 definite)
<i>Basis of the working balance</i>		cash	cash	cash	cash	planned	
Financial transactions included in the working balance		2,337	-15,984	-17,363	-9,376	-11,010	
Loans, granted (+)		9,566	6,928	5,574	5,087	2,246	
Loans, repayments (-)		-3,438	-6,729	-7,931	-4,442	0	
Equities, acquisition (+)		915	2,700	78	35	350	
Equities, sales (-)		-2,171	-4,127	-3,475	-5,727	0	
Other financial transactions (+/-)		-2,535	-14,756	-11,609	-4,329	-13,606	
of which: transactions in debt liabilities (+/-)		2,441	-9,358	-5,793	-1,727	0	
of which: net settlements under swap contracts (+/-)		-151	-5,213	-6,124	-2,598	-1,259	
<i>Detail 1</i>		177	148	25	34		Bonds Curaçao and St. Maarten
<i>Detail 2</i>		-199	-6,714	-3,384	-3,275		Liabilities treasury banking
<i>Detail 3</i>		-146	-321	283	-38		Second party accounts
<i>Detail 4</i>		215	-751	-2,031	2,010		EU accounts
<i>Detail 5</i>		-269	-287	-378	-446		PPPs on balance sheet
<i>Detail 6</i>		-1,455	M	M	M		Sale IABF Alt A securities
<i>Detail 7</i>		0	-1,600	0	0		Loan SRH
<i>Detail 8</i>		-858	-5,231	-6,124	-2,614		Other financial transactions
Non-financial transactions not included in the working balance		1,017	0	448	466	0	
<i>Detail 1</i>		1,017	M	M	M		One-off cancellation of social security debt due to contingent liability in 2014
<i>Detail 2</i>		M	M	448	466		Levy national resolution fund and DGS fund
Difference between interest paid (+) and accrued (D.41)(-)		596	947	850	1,114	910	
Other accounts receivable (+)		809	-2,357	5,282	-2,027	-1,446	
<i>Detail 1</i>		-14	-18	17	-183		Trade credits military equipment expenditure
<i>Detail 2</i>		105	-167	-72	-81		Trade credits military equipment sales
<i>Detail 3</i>		955	197	1,208	1,302		Adjustments to taxes
<i>Detail 4</i>		507	-64	2,596	-2,637		Adjustment to EU contributions (GNI/VAT)
<i>Detail 5</i>		-1,406	-1,767	526	204		Adjustment to natural gas revenues
<i>Detail 6</i>		0	0	0	-6		Adjustment to proceeds from auction of radio frequencies
<i>Detail 7</i>		194	-196	36	311		Adjustment to grants to government units
<i>Detail 8</i>		-23	0	45	-45		Adjustment to grants to social security funds
<i>Detail 9</i>		71	78	124	-148		Adjustment to capital and current transfers to non government units
<i>Detail 10</i>		100	35	16	-49		Adjustment to social assistance benefits
<i>Detail 11</i>		325	-450	791	-747		Adjustment to prepayment public transport students
<i>Detail 12</i>		-5	-5	-5	52		Adjustments n.e.c.
Other accounts payable (-)		334	-1,406	-1,779	-662	0	
<i>Detail 1</i>		-40	-51	53	9		Adjustment to proceeds of emission permits allowances
<i>Detail 2</i>		0	0	0	-474		Adjustment to subsidies (LIV)
<i>Detail 3</i>		387	387	316	242		Adjustment to cash-based auction of radio frequencies
<i>Detail 4</i>		90	-132	-13	0		Adjustment to VAT compensation to local government
<i>Detail 5</i>		-44	-1,479	-1,464	-617		Adjustment to grants to government units
<i>Detail 6</i>		-34	-156	-671	181		Adjustment to capital and current transfers to non government units
<i>Detail 7</i>		-25	25	0	-3		Adjustments n.e.c.
Working balance (+/-) of entities not part of central government		0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies		-74	-309	-291	128	0	
Other adjustments (+/-) (please detail)		147	101	-867	-450	0	
<i>Detail 1</i>		-303	130	-822	-439		Consolidation state agencies and other entities
<i>Detail 2</i>		-10	-27	2	-9		Adjustments due to bank accounts embassies
<i>Detail 3</i>		34	24	21	6		Discrepancy in the working balance
<i>Detail 4</i>		260	-51	0	0		Other
<i>Detail 5</i>		166	25	-68	-8		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-6,437	-12,467	-7,924	6,894	-812	

(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: 30/09/2018 rev. 11/10/2018	2014	2015	Year 2016	2017	2018
Working balance in state government accounts	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	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	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: The Netherlands	Year					
Data are in ...(millions of units of national currency)	2014	2015	2016	2017	2018	
Date: 30/09/2018 rev. 11/10/2018						
Working balance in local government accounts	1,548	2,407	1,957	2,912		working balances 2014 - 2016 definite, 2017 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-47	8	-88	-28		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-47	8	-88	-28		
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	-1,072	-1,938	-602	-2,532		
<i>Detail 1</i>	-6,089	-5,835	-5,736	-5,768		Transactions included in BS municipalities, provinces, etc.
<i>Detail 2</i>	5,094	3,881	5,227	3,236		Internal flows included in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	-87	-109	-184	0		Changes in non-fin. assets in BS schools
<i>Detail 4</i>	38	177	161	0		Changes in provisions in BS schools
<i>Detail 5</i>	-28	-52	-70	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	-133	-4	75	302		
<i>Detail 1</i>	-133	-4	75	24		Non-profit institutions
<i>Detail 2</i>	-	-	-	278		Schools
Other adjustments (+/-) (please detail)	-1,867	-1,740	-886	-1,177	-1,169	
<i>Detail 1</i>	169	-74	-90	-591		Corrections to source data
<i>Detail 2</i>	-2,036	-1,666	-796	-586		Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1,571	-1,267	456	-524	-1,169	

(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	2014		Year		2018		
Data are in ... (millions of units of national currency)	2014	2015	2016	2017	2018		
Date: 30/09/2018 rev. 11/10/2018							
Working balance in social security accounts	-7,433	197	8,251	-771	7,785		working balances 2014 - 2016 definite, 2017 provisional
<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	-919	9	9	3,391			
<i>Detail 1</i>	98	9	9	13			Net fixed capital formation
<i>Detail 2</i>	-1,017	0	0	0			One-off cancellation of debt due to contingent liability in 2014
<i>Detail 3</i>	0	0	0	3,378			Social contributions missing in the source data reported by the Health Care Institute
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0			
Other accounts receivable (+)	2,203	44	-617	-31			
<i>Detail 1</i>	2,203	44	-617	-31			Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	-352	-688	2	14			
<i>Detail 1</i>	-6	-4	2	14			Alignment with data of the Ministry of Finance on accrued interest
<i>Detail 2</i>	-346	-684	0	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)	57	202	-29	-14			
<i>Detail 1</i>	59	198	-29	-38			Provisions
<i>Detail 2</i>	-2	4	0	24			Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-6,444	-236	7,616	2,589	7,785		

(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: The Netherlands Data are in ... (millions of units of national currency) Date: 30/09/2018 rev. 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	14,452	13,970	-148	-8,959
Net acquisition (+) of financial assets ⁽²⁾	-6,098	-20,018	-4,748	-9,105
Currency and deposits (F.2)	-1,062	-864	1,761	2,274
Debt securities (F.3)	-4,812	-948	-611	-943
Loans (F.4)	644	-4,391	-1,499	1,205
Increase (+)	11,676	6,959	5,737	5,540
Reduction (-)	-11,032	-11,350	-7,236	-4,335
Short term loans (F.41), net	45	-55	86	4
Long-term loans (F.42)	599	-4,336	-1,585	1,201
Increase (+)	5,318	6,990	5,630	5,533
Reduction (-)	-4,719	-11,326	-7,215	-4,332
Equity and investment fund shares/units (F.5)	-1,394	-4,315	-3,091	-5,659
Portfolio investments, net ⁽²⁾	-130	24	163	-212
Equity and investment fund shares/units other than portfolio investments	-1,264	-4,339	-3,254	-5,447
Increase (+)	1,332	3,094	631	373
Reduction (-)	-2,596	-7,433	-3,885	-5,820
Financial derivatives (F.71)	-1,036	-5,754	-6,483	-3,091
Other accounts receivable (F.8)	1,562	-3,746	5,175	-2,891
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	48	-3,057	-2,129	-498
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-81	-3,120	993	-481
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	29	0
Issuances above(-)/below(+) nominal value	-1,704	-1,717	-2,015	-1,363
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	788	988	872	1,126
Redemptions/repurchase of debt above(+)/below(-) nominal value	144	249	245	24
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	901	499	112	196
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	44	-2,365	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	360	-543	-615	-78
Difference between capital and financial accounts (B.9-B.9f)	521	-476	-656	-78
Other statistical discrepancies (+/-)	-161	-67	41	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	8,762	-9,648	-7,640	-18,640

*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: 30/09/2018 rev. 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6,437	12,467	7,924	-6,894
Net acquisition (+) of financial assets ⁽²⁾	707	-15,820	-8,929	-8,805
Currency and deposits (F.2)	571	-779	1,370	2,431
Debt securities (F.3)	-3,917	170	747	-193
Loans (F.4)	6,182	-952	-4,009	886
Increase (+)	9,622	6,309	4,703	4,767
Reduction (-)	-3,440	-7,261	-8,712	-3,881
Short term loans (F.41), net	4,780	1,534	-3,440	-989
Long-term loans (F.42)	1,402	-2,486	-569	1,875
Increase (+)	4,819	4,731	4,701	4,763
Reduction (-)	-3,417	-7,217	-5,270	-2,888
Equity and investment fund shares/units (F.5)	-1,233	-4,221	-3,191	-5,568
Portfolio investments, net ⁽²⁾	0	98	145	-10
Equity and investment fund shares/units other than portfolio investments	-1,233	-4,319	-3,336	-5,558
Increase (+)	966	2,777	134	170
Reduction (-)	-2,199	-7,096	-3,470	-5,728
Financial derivatives (F.71)	-1,036	-5,754	-6,512	-3,091
Other accounts receivable (F.8)	140	-4,284	2,666	-3,270
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	2,449	222	-2,040	-906
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2,324	136	1,115	-995
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,704	-1,717	-2,015	-1,363
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	772	997	869	1,142
Redemptions/repurchase of debt above(+)/below(-) nominal value	178	283	248	100
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	879	479	108	260
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	44	-2,365	-50
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	371	-491	-666	-65
Difference between capital and financial accounts (B.9-B.9f)	371	-491	-666	-65
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	9,964	-3,622	-3,711	-16,670
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	382,073	377,377	376,938	361,252
Central government gross debt (level) (b) ^(2, 5)	418,762	415,140	411,429	394,759
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	36,689	37,763	34,491	33,507

***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: 30/09/2018 rev. 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
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 ⁽²⁾	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
Adjustments ⁽²⁾	M	M	M	M
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 ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 30/09/2018 rev. 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1,571	1,267	-456	524
Net acquisition (+) of financial assets ⁽²⁾	-3,560	-2,025	-539	-2,008
Currency and deposits (F.2)	-1,316	1,210	1,467	439
Debt securities (F.3)	-991	-1,276	-1,427	-1,280
Loans (F.4)	-304	-2,375	-774	-517
Increase (+)	7,327	2,223	1,191	928
Reduction (-)	-7,631	-4,598	-1,965	-1,445
Short term loans (F.41), net	46	-38	90	4
Long-term loans (F.42)	-350	-2,337	-864	-521
Increase (+)	982	2,261	1,101	924
Reduction (-)	-1,332	-4,598	-1,965	-1,445
Equity and investment fund shares/units (F.5)	-161	-94	100	-91
Portfolio investments, net ⁽²⁾	-130	-74	18	-202
Equity and investment fund shares/units other than portfolio investments	-31	-20	82	111
Increase (+)	366	317	497	203
Reduction (-)	-397	-337	-415	-92
Financial derivatives (F.71)	0	0	29	0
Other accounts receivable (F.8)	-788	510	66	-559
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1,156	608	438	1,482
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,123	596	404	1,695
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	29	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	11	-8	1	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	22	20	4	-64
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	-149
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-85	-52	51	-13
Difference between capital and financial accounts (B.9-B.9f)	76	15	10	-13
Other statistical discrepancies (+/-)	-161	-67	41	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-918	-202	-506	-15
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	46,665	45,301	43,893	43,773
Local government gross debt (level) (b) ^{*,*}	56,053	55,851	55,345	55,330
Local government holdings of other subsectors debt (level) (c) ⁻	9,388	10,550	11,452	11,557

***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: 30/09/2018 rev. 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	6,444	236	-7,616	-2,589
Net acquisition (+) of financial assets ⁽²⁾	20	4,419	2,851	2,202
Currency and deposits (F.2)	-406	5,159	2,279	1,842
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 ⁽²⁾	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)	426	-740	572	360
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,744	-3,084	1,345	-603
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,744	-3,084	1,345	-603
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 ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	74	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	74	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	4,794	1,571	-3,420	-990
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	26,968	23,380	17,587	14,753
Social security gross debt (level) (b) ^(2, 5)	34,711	36,282	32,862	31,872
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	7,743	12,902	15,275	17,119

*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: 30/09/2018 rev. 11/10/2018	Year				
		2014 final	2015 final	2016 final	2017 half-finalized	2018 forecast
2	Trade credits and advances (AF.81 L)	6,972	6,952	6,860	6,855	6,800
3	Amount outstanding in the government debt from the financing of public undertakings					
	FPU.T_Z.XDC_T: Data:	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	669,898	690,537	697,862	740,070	775,760
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					