



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: Netherlands

Date: 29/03/2019 rev 9-4-2019

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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-13.970	148	8.959	11.348	9.980
- Central government	S.1311	-12.467	-7.924	6.894	5.386	6.308
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1.267	456	-524	-735	-1.484
- Social security funds	S.1314	-236	7.616	2.589	6.697	5.156
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		446.058	438.418	419.778	405.428	393.113
<i>By category:</i>						
Currency and deposits	AF.2	1.820	3.813	2.036	1.563	
Debt securities	AF.3	349.940	342.936	333.912	324.216	
Short-term	AF.31	14.051	16.605	16.950	21.892	
Long-term	AF.32	335.889	326.331	316.962	302.324	
Loans	AF.4	94.298	91.669	83.830	79.649	
Short-term	AF.41	26.426	24.159	19.577	15.192	
Long-term	AF.42	67.872	67.510	64.253	64.457	
General government expenditure on:						
Gross fixed capital formation	P.51g	24.580	24.696	25.300	26.264	27.884
Interest (consolidated)	D.41 (uses)	8.980	8.151	7.347	6.938	5.455
Gross domestic product at current market prices	B.1*g	690.008	708.337	737.048	773.373	800.109

(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: Netherlands	Year					
Data are in ... (millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 29/03/2019 rev 9-4-2019						
Working balance in central government accounts	6.541	5.796	17.701	14.618	8.847	= feitelijk financieringstekort Rijk (2015-2018 final)
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-15.984	-17.363	-9.376	-10.341	-4.888	
Loans, granted (+)	6.884	5.574	5.087	5.928	2.150	
Loans, repayments (-)	-6.729	-7.887	-4.561	-6.800	0	
Equities, acquisition (+)	2.700	78	35	36	280	
Equities, sales (-)	-4.127	-3.475	-5.727	-4	0	
Other financial transactions (+/-)	-14.712	-11.653	-4.210	-9.501	-7.318	
of which: transactions in debt liabilities (+/-)	-9.314	-5.837	-1.608	-4.834	0	
of which: net settlements under swap contracts (+/-)	-5.213	-6.124	-2.598	-4.662	-1.075	
<i>Detail 1</i>	148	25	34	-5		Bonds Curaçao and St. Maarten
<i>Detail 2</i>	-6.670	-3.428	-3.156	-4.878		Liabilities treasury banking
<i>Detail 3</i>	-321	283	-38	0		Second party accounts
<i>Detail 4</i>	-751	-2.031	2.010	287		EU accounts
<i>Detail 5</i>	-287	-378	-446	-245		PPPs on balance sheet
<i>Detail 6</i>	-1.600	0	0	0		Loan SRH
<i>Detail 7</i>	-5.231	-6.124	-2.614	-4.660		Other financial transactions
Non-financial transactions not included in the working balance	130	-374	31	491	0	
<i>Detail 1</i>	210	-570	-126	244		Non-financial transactions state agencies and other entities
<i>Detail 2</i>	-80	-252	-313	-245		PPPs on balance agencies (RVB)
<i>Detail 3</i>	0	448	470	492		Levy national resolution fund and DGS fund
Difference between interest paid (+) and accrued (D.41)(-)	947	850	1.114	857	940	
Other accounts receivable (+)	-3.827	3.715	-2.648	-20	1.409	
<i>Detail 1</i>	-18	17	-183	-29		Trade credits military equipment expenditure
<i>Detail 2</i>	-167	-72	-81	-105		Trade credits military equipment sales
<i>Detail 3</i>	198	1.097	1.297	422		Adjustment to taxes
<i>Detail 4</i>	-64	2.596	-2.637	-400		Adjustment to EU contributions (GNI/VAT)
<i>Detail 5</i>	-1.767	526	204	-346		Adjustment to natural gas revenues
<i>Detail 6</i>	0	0	-6	0		Adjustment to proceeds from auctions of radio frequencies
<i>Detail 7</i>	-1.667	-1.375	-350	-554		Adjustment to grants to/from government units
<i>Detail 8</i>	22	124	-148	95		Adjustment to capital and current transfers to/from non-government units
<i>Detail 9</i>	35	16	-49	13		Adjustment to social assistance benefits
<i>Detail 10</i>	-450	791	-747	826		Adjustment to prepayment public transport students
<i>Detail 11</i>	51	-5	52	58		Adjustments n.e.c.
Other accounts payable (-)	36	-378	-57	-197	0	
<i>Detail 1</i>	-51	53	9	-244		Adjustment to proceeds of emission permits allowances
<i>Detail 2</i>	25	0	0	-289		Adjustment to EU contributions (GNI/VAT)
<i>Detail 3</i>	0	0	-474	-458		Adjustment to subsidies
<i>Detail 4</i>	387	316	242	242		Adjustment to proceeds from auctions of radio frequencies
<i>Detail 5</i>	-132	-13	0	0		Adjustment to VAT-compensation to local government
<i>Detail 6</i>	-37	-63	-12	217		Adjustment to grants to/from government units
<i>Detail 7</i>	-156	-671	181	390		Adjustment to capital and current transfers to/from non-government units
<i>Detail 8</i>	0	0	-3	-55		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	-309	-291	128	25	0	
Other adjustments (+/-) (please detail)	-1	121	1	-47	0	
<i>Detail 1</i>	-27	2	-9	-28		Adjustments due to bank accounts embassies
<i>Detail 2</i>	24	21	6	-19		Discrepancy in the working balance
<i>Detail 3</i>	2	98	4	0		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-12.467	-7.924	6.894	5.386	6.308	

(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: Netherlands

Data are in ...(millions of units of national currency)

Date: 29/03/2019 rev 9-4-2019

	2015	2016	Year 2017	2018	2019	
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: Netherlands	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 29/03/2019 rev 9-4-2019						
Working balance in local government accounts	2.407	1.957	2.912	2.494	0	working balances 2015 - 2016 final, 2017-2018 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	8	-88	-28	-4		
Loans (+/-)	0	0	0	0		
Equities (+/-)	8	-88	-28	-4		
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	-1.938	-602	-2.532	-2.333		
<i>Detail 1</i>	-5.835	-5.736	-5.768	-6.144		Transactions included in BS municipalities, provinces, etc.
<i>Detail 2</i>	3.881	5.227	3.236	3.811		Internal flows included in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	-109	-184	0	0		Changes in non-fin. assets in BS schools
<i>Detail 4</i>	177	161	0	0		Changes in provisions in BS schools
<i>Detail 5</i>	-52	-70	0	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	-4	75	302	338		
<i>Detail 1</i>	-4	75	24	37		Non-profit institutions
<i>Detail 2</i>	M	M	278	301		Schools
Other adjustments (+/-) (please detail)	-1.740	-886	-1.178	-1.230	-1.484	
<i>Detail 1</i>	-74	-90	-592	-284		Adjustments to source data
<i>Detail 2</i>	-1.666	-796	-586	-946		Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1.267	456	-524	-735	-1.484	

(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: Netherlands	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 29/03/2019 rev 9-4-2019						
Working balance in social security accounts	197	8.251	-771	4.038	5.156	working balances 2015 - 2016 definite, 2017-2018 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	9	9	3.391	2.668		
<i>Detail 1</i>	9	9	13	56		Net fixed capital formation
<i>Detail 2</i>	0	0	3.378	2.612		Social contributions collected in January missing in the data of the Health Care Institute
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	44	-617	-31	-26		
<i>Detail 1</i>	44	-617	-31	-26		Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	-688	2	14	13		
<i>Detail 1</i>	-4	2	14	13		Alignment with data of the Ministry of Finance on accrued interest
<i>Detail 2</i>	-684	0	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)	202	-29	-14	4		
<i>Detail 1</i>	198	-29	-38	0		Provisions
<i>Detail 2</i>	4	0	24	4		Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-236	7.616	2.589	6.697	5.156	

(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: Netherlands Data are in ... (millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	13.970	-148	-8.959	-11.348
Net acquisition (+) of financial assets ⁽²⁾	-20.018	-4.748	-9.105	-4.396
Currency and deposits (F.2)	-864	1.761	2.274	-385
Debt securities (F.3)	-948	-611	-943	-387
Loans (F.4)	-4.391	-1.499	1.205	1.571
Increase (+)	6.959	5.737	5.540	5.430
Reduction (-)	-11.350	-7.236	-4.335	-3.859
Short term loans (F.41), net	-55	86	4	43
Long-term loans (F.42)	-4.336	-1.585	1.201	1.528
Increase (+)	6.990	5.630	5.533	5.382
Reduction (-)	-11.326	-7.215	-4.332	-3.854
Equity and investment fund shares/units (F.5)	-4.315	-3.091	-5.659	-71
Portfolio investments, net ⁽²⁾	24	163	-212	-162
Equity and investment fund shares/units other than portfolio investments	-4.339	-3.254	-5.447	91
Increase (+)	3.094	631	373	150
Reduction (-)	-7.433	-3.885	-5.820	-59
Financial derivatives (F.71)	-5.754	-6.483	-3.091	-4.430
Other accounts receivable (F.8)	-3.746	5.175	-2.891	-694
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.057	-2.129	-498	1.038
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3.120	993	-481	1.446
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	29	0	0
Issuances above(-)/below(+) nominal value	-1.717	-2.015	-1.363	-1.262
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	988	872	1.126	852
Redemptions/repurchase of debt above(+)/below(-) nominal value	249	245	24	43
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	499	112	196	-41
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	44	-2.365	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-543	-615	-78	356
Difference between capital and financial accounts (B.9-B.9f)	-476	-656	-78	356
Other statistical discrepancies (+/-)	-67	41	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-9.648	-7.640	-18.640	-14.350

*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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	12.467	7.924	-6.894	-5.386
Net acquisition (+) of financial assets ⁽²⁾	-15.820	-8.929	-8.805	-6.259
Currency and deposits (F.2)	-779	1.370	2.431	-1
Debt securities (F.3)	170	747	-193	-149
Loans (F.4)	-952	-4.009	886	-870
Increase (+)	6.309	4.703	4.767	5.052
Reduction (-)	-7.261	-8.712	-3.881	-5.922
Short term loans (F.41), net	1.534	-3.440	-989	-2.707
Long-term loans (F.42)	-2.486	-569	1.875	1.837
Increase (+)	4.731	4.701	4.763	5.048
Reduction (-)	-7.217	-5.270	-2.888	-3.211
Equity and investment fund shares/units (F.5)	-4.221	-3.191	-5.568	37
Portfolio investments, net ⁽²⁾	98	145	-10	0
Equity and investment fund shares/units other than portfolio investments	-4.319	-3.336	-5.558	37
Increase (+)	2.777	134	170	40
Reduction (-)	-7.096	-3.470	-5.728	-3
Financial derivatives (F.71)	-5.754	-6.512	-3.091	-4.430
Other accounts receivable (F.8)	-4.284	2.666	-3.270	-846
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	222	-2.040	-906	-556
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	136	1.115	-995	-138
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1.717	-2.015	-1.363	-1.262
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	997	869	1.142	853
Redemptions/repurchase of debt above(+)/below(-) nominal value	283	248	100	53
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	479	108	260	-62
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	44	-2.365	-50	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-491	-666	-65	346
Difference between capital and financial accounts (B.9-B.9f)	-491	-666	-65	346
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-3.622	-3.711	-16.670	-11.855
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	377.377	376.938	361.252	351.961
Central government gross debt (level) (b) ^(2, 5)	415.140	411.429	394.759	382.904
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	37.763	34.491	33.507	30.943

***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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year			
	2015	2016	2017	2018
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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1.267	-456	524	735
Net acquisition (+) of financial assets ⁽²⁾	-2.025	-539	-2.008	-1.319
Currency and deposits (F.2)	1.210	1.467	439	-477
Debt securities (F.3)	-1.276	-1.427	-1.280	-311
Loans (F.4)	-2.375	-774	-517	-123
Increase (+)	2.223	1.191	928	520
Reduction (-)	-4.598	-1.965	-1.445	-643
Short term loans (F.41), net	-38	90	4	40
Long-term loans (F.42)	-2.337	-864	-521	-163
Increase (+)	2.261	1.101	924	480
Reduction (-)	-4.598	-1.965	-1.445	-643
Equity and investment fund shares/units (F.5)	-94	100	-91	-108
Portfolio investments, net ⁽²⁾	-74	18	-202	-162
Equity and investment fund shares/units other than portfolio investments	-20	82	111	54
Increase (+)	317	497	203	110
Reduction (-)	-337	-415	-92	-56
Financial derivatives (F.71)	0	29	0	0
Other accounts receivable (F.8)	510	66	-559	-300
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	608	438	1.482	1.666
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	596	404	1.695	1.645
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	29	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-8	1	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	20	4	-64	21
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	-149	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-52	51	-13	10
Difference between capital and financial accounts (B.9-B.9f)	15	10	-13	10
Other statistical discrepancies (+/-)	-67	41	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-202	-506	-15	1.092
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	45.301	43.893	43.773	45.020
Local government gross debt (level) (b) ^{5*}	55.851	55.345	55.330	56.422
Local government holdings of other subsectors debt (level) (c) ⁻	10.550	11.452	11.557	11.402

***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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	236	-7.616	-2.589	-6.697
Net acquisition (+) of financial assets ⁽²⁾	4.419	2.851	2.202	3.457
Currency and deposits (F.2)	5.159	2.279	1.842	3.602
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)	-740	572	360	-145
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.084	1.345	-603	536
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3.084	1.345	-603	536
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	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	1.571	-3.420	-990	-2.704
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	23.380	17.587	14.753	8.447
Social security gross debt (level) (b) ^(2,5)	36.282	32.862	31.872	29.168
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	12.902	15.275	17.119	20.721

*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: Netherlands Data are in ...(millions of units of national currency) Date: 29/03/2019 rev 9-4-2019	Year				
		2015 final	2016 final	2017 half-finalized	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	6.952	6.860	6.855	7.001	7.000
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	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)	690.537	697.862	740.070	781.670	803.401

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

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