



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: 31/03/2023

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: 31/03/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	14 628	-29 588	-20 258	88	-30 533
- Central government	S.1311	10 082	-32 318	-29 800	-12 393	-37 737
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2 207	-1 657	1 472	1 114	-1 044
- Social security funds	S.1314	6 753	4 387	8 070	11 367	8 248
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		394 732	435 459	449 026	480 065	492 606
<i>By category:</i>						
Currency and deposits	AF.2	1 688	1 617	2 482	2 352	
Debt securities	AF.3	311 521	357 279	372 821	408 104	
Short-term	AF.31	17 062	35 890	26 177	48 298	
Long-term	AF.32	294 459	321 389	346 644	359 806	
Loans	AF.4	81 523	76 563	73 723	69 609	
Short-term	AF.41	16 521	10 451	6 630	2 973	
Long-term	AF.42	65 002	66 112	67 093	66 636	
General government expenditure on:						
Gross fixed capital formation	P.51g	27 578	29 275	29 493	30 452	33 200
Interest (consolidated)	D.41 (uses)	6 231	5 432	4 857	5 161	6 100
Gross domestic product at current market prices	B.1*g	813 055	796 530	855 470	941 186	1 017 780

(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 Data are in ...(millions of units of national currency) Date: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	12 537	-36 660	-23 645	-21 905	-28 932	= feitelijk financieringstekort Rijk (2019-2022 final)
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-8 232	-9 461	-16 522	-7 722	-4 555	
Loans, granted (+)	4 436	5 792	4 823	5 178	3 913	
Loans, repayments (-)	-4 672	-2 985	-4 874	-3 917	-4 590	
Equities, acquisition (+)	864	8	230	566	477	
Equities, sales (-)	-688	-867	-627	-422	0	
Other financial transactions (+/-)	-8 172	-11 409	-16 074	-9 127	-4 355	
of which: transactions in debt liabilities (+/-)	-6 959	-6 359	-13 407	-8 039	0	
of which: net settlements under swap contracts (+/-)	-1 201	-4 831	-2 425	-969	19	
Detail 1	-6 031	-6 104	-12 529	-7 898	M	Debt liabilities (F.2) related to treasury banking
Detail 2	-318	64	-578	203	M	Debt liabilities (F.2) related to EU accounts
Detail 3	-638	-351	-287	-319	M	Debt liabilities (F.42) related to PPPs in budget on balance sheet
Detail 4	45	-58	-8	-6	M	Bonds Curaçao and St. Maarten (F.32 assets)
Detail 5	-15	-92	-190	-62	M	Second party accounts (F.8)
Detail 6	-1 201	-4 831	-2 425	-969	M	Settlements swap contracts (F.7)
Detail 7	-14	-37	-57	-76	M	Other financial transactions
Non-financial transactions not included in the working balance	1 087	219	2 560	4 984	0	
Detail 1	530	-420	1 742	4 369	0	Non-financial transactions state agencies and other entities within the State
Detail 2	-9	-9	60	60	0	PPPs state agencies on balance agencies (RVB)
Detail 3	566	648	758	555	0	Levy national resolution fund and DGF
Difference between interest paid (+) and accrued (D.41)(-)	924	810	885	1 141	1 510	
Other accounts receivable (+)	3 023	14 738	11 810	6 154	-5 760	
Detail 1	1 478	8 031	6 046	6 025	M	Adjustment to taxes
Detail 2	0	0	0	0	M	Adjustment to EU contributions (GNI/VAT)
Detail 3	0	0	1 693	1 155	M	Adjustment to subsidies
Detail 4	118	0	0	0	M	Adjustment to natural gas revenues
Detail 5	1 358	5 228	2 329	-1 990	M	Adjustment to grants to/from government units
Detail 6	-98	35	616	754	M	Adjustment to capital and current transfers to/from non-government units
Detail 7	40	15	63	595	M	Adjustment to social assistance benefits
Detail 8	31	-75	225	-90	M	Adjustment to prepayment public transport students
Detail 9	96	1 504	838	-295	M	Adjustments n.e.c.
Other accounts payable (-)	1 095	-2 155	-4 042	1 943	0	
Detail 1	287	-308	-1 640	-867	M	Adjustment to taxes (VAT and proceeds of emission permits allowances)
Detail 2	289	-145	144	-1	M	Adjustment to EU contributions (GNI/VAT)
Detail 3	62	-649	-1 668	2 509	M	Adjustment to subsidies
Detail 4	242	-551	-124	292	M	Adjustment to proceeds from auctions of radio frequencies
Detail 5	-27	-7	3	0	M	Adjustment to VAT-compensation to local government
Detail 6	5	-197	-84	-218	M	Adjustment to grants to/from government units
Detail 7	280	-242	-120	15	M	Adjustment to capital and current transfers to/from non-government units
Detail 8	-43	-56	-553	213	M	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	100	73	216	868	0	
Other adjustments (+/-) (please detail)	-452	118	-1 062	2 144	0	
Detail 1	28	-39	-6	-18	0	Adjustments due to bank accounts embassies
Detail 2	-69	93	-102	143	0	Discrepancy in the working balance
Detail 3	-405	69	-953	2 043	0	Financial transactions between entities within the State
Detail 4	-6	-5	-1	-24	0	Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	10 082	-32 318	-29 800	-12 393	-37 737	

(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: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	M	
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	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 Data are in ...(millions of units of national currency) Date: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	896	2 148	4 259	4 472	0	working balances 2019 - 2020 definitive, 2021 - 2022 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-7	-4 143	-20	-8	M	
Loans (+/-)	0	0	0	0	M	
Equities (+/-)	-7	-4 143	-20	-8	M	
Other financial transactions (+/-)	0	0	0	0	M	
of which: transactions in debt liabilities (+/-)	0	0	0	0	M	
of which: net settlements under swap contracts (+/-)	0	0	0	0	M	
Non-financial transactions not included in the working balance	-1 821	-2 089	-3 400	-4 618	M	
<i>Detail 1</i>	-6 912	-7 110	-6 748	-7 264	M	nsactions in balance sheets (investments, withdrawals of provisions, etc.) municipalities, provinces, etc.
<i>Detail 2</i>	5 091	5 083	3 796	4 172	M	ows (depreciation, additions to provisions) in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	0	-62	-448	-1 526	M	Data missing in the primary data sources
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	M	
Other accounts receivable (+)	0	0	0	0	M	
Other accounts payable (-)	0	0	0	0	M	
Working balance (+/-) of entities not part of local government	0	0	0	0	M	
Net lending (+)/ net borrowing (-) of other local government bodies	199	-176	1 115	849	M	
<i>Detail 1</i>	-103	73	-12	-293	M	Non-profit institutions
<i>Detail 2</i>	302	-249	1 127	1 142	M	Schools
Other adjustments (+/-) (please detail)	-1 474	2 603	-482	419	-1 044	
<i>Detail 1</i>	-64	-163	49	-74	M	Adjustments to source data
<i>Detail 2</i>	-1 410	2 766	-531	493	M	Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-2 207	-1 657	1 472	1 114	-1 044	

(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 Data are in ...(millions of units of national currency) Date: 31/03/2023	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	5 197	3 217	8 655	10 983	8 248	working balances 2019 - 2021 definitive, 2022 provisional
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>		
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Non-financial transactions not included in the working balance	1 239	-1 079	-2	17	0	
<i>Detail 1</i>	13	0	17	17	0	Net fixed capital formation
<i>Detail 2</i>	1 226	-1 079	-19	0	0	Changes in provisions
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	299	2 250	669	180	0	
<i>Detail 1</i>	299	2 250	669	180	0	Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	0	0	-1 250	189	0	
<i>Detail 1</i>	0	0	-1 250	200	0	Adjustments to health care expenses
<i>Detail 2</i>	0	0	0	-1	0	Alignment with data of the Ministry of Finance on accrued interest
<i>Detail 3</i>	0	0	0	-10	0	Adjustment to educational subsidies (STAP)
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
Other adjustments (+/-) (please detail)	18	-1	-2	-2	0	
<i>Detail 1</i>	18	-1	-2	-2	0	Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	6 753	4 387	8 070	11 367	8 248	
(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-14 628	29 588	20 258	-88	
Net acquisition (+) of financial assets ⁽²⁾	2 157	19 045	6 108	21 985	
Currency and deposits (F.2)	782	5 670	-6 252	12 495	
Debt securities (F.3)	-1 428	-490	915	2 264	
Loans (F.4)	1 803	4 159	3 018	1 412	
Increase (+)	5 013	6 815	5 609	5 056	
Reduction (-)	-3 210	-2 656	-2 591	-3 644	
Short term loans (F.41), net	-11	4	43	135	
Long-term loans (F.42)	1 814	4 155	2 975	1 277	
Increase (+)	4 433	6 166	5 130	3 933	
Reduction (-)	-2 619	-2 011	-2 155	-2 656	
Equity and investment fund shares/units (F.5)	589	-4 619	-43	100	
Portfolio investments, net ⁽²⁾	67	26	-3	3	
Equity and investment fund shares/units other than portfolio investments	522	-4 645	-40	97	
Increase (+)	1 350	371	660	589	
Reduction (-)	-828	-5 016	-700	-492	
Financial derivatives (F.71)	-707	-5 064	-2 285	-813	
Other accounts receivable (F.8)	1 118	19 389	10 755	6 527	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	1 357	-7 743	-12 727	9 390	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	1 954	-6 454	-6 503	4 523	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	0	0	0	
Issuances above(-)/below(+) nominal value	-1 090	-2 304	-6 959	3 767	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	898	771	815	1 194	
Redemptions/repurchase of debt above(+)/below(-) nominal value	23	8	2	4	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-429	236	-82	-98	
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	6	-163	-72	-248	
Difference between capital and financial accounts (B.9-B.9f)	13	-136	-72	-248	
Other statistical discrepancies (+/-)	-7	-27	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	-11 108	40 727	13 567	31 039	

*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-10 082	32 318	29 800	12 393	
Net acquisition (+) of financial assets ⁽²⁾	3 215	22 187	7 950	21 277	
Currency and deposits (F.2)	1 062	6 249	-4 355	12 580	
Debt securities (F.3)	334	338	1 453	2 637	
Loans (F.4)	-160	2 715	10	879	
Increase (+)	4 593	5 610	4 533	4 347	
Reduction (-)	-4 753	-2 895	-4 523	-3 468	
Short term loans (F.41), net	-3 111	-1 235	-2 742	-809	
Long-term loans (F.42)	2 951	3 950	2 752	1 688	
Increase (+)	4 394	5 434	4 485	4 218	
Reduction (-)	-1 443	-1 484	-1 733	-2 530	
Equity and investment fund shares/units (F.5)	372	-630	-462	-26	
Portfolio investments, net ⁽²⁾	38	24	0	1	
Equity and investment fund shares/units other than portfolio investments	334	-654	-462	-27	
Increase (+)	1 103	232	201	397	
Reduction (-)	-769	-886	-663	-424	
Financial derivatives (F.71)	-767	-5 093	-2 332	-864	
Other accounts receivable (F.8)	2 374	18 608	13 636	6 071	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	251	-7 635	-12 464	5 954	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	914	-6 318	-6 235	1 154	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	-1 090	-2 304	-6 959	3 767	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	833	744	809	1 108	
Redemptions/repurchase of debt above(+)/below(-) nominal value	23	7	3	23	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-429	236	-82	-98	
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	73	-129	4	-269	
Difference between capital and financial accounts (B.9-B.9f)	73	-129	4	-269	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-6 543	46 741	25 290	39 355	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	349 185	397 023	425 027	465 200	
Central government gross debt (level) (b) ^(2, 5)	376 891	423 632	448 922	488 277	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	27 706	26 609	23 895	23 077	

***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: 31/03/2023	Year				
	2019	2020	2021	2022	
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: 31/03/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	2 207	1 657	-1 472	-1 114	
Net acquisition (+) of financial assets ⁽²⁾	-1 189	631	2 236	2 927	
Currency and deposits (F.2)	1 692	3 322	3 049	2 488	
Debt securities (F.3)	-1 958	-886	-581	-466	
Loans (F.4)	-993	335	293	-285	
Increase (+)	383	1 108	955	323	
Reduction (-)	-1 376	-773	-662	-608	
Short term loans (F.41), net	-3	8	14	9	
Long-term loans (F.42)	-990	327	279	-294	
Increase (+)	383	1 097	882	336	
Reduction (-)	-1 373	-770	-603	-630	
Equity and investment fund shares/units (F.5)	216	-3 981	435	158	
Portfolio investments, net ⁽²⁾	29	2	-3	2	
Equity and investment fund shares/units other than portfolio investments	187	-3 983	438	156	
Increase (+)	246	147	475	224	
Reduction (-)	-59	-4 130	-37	-68	
Financial derivatives (F.71)	60	29	47	51	
Other accounts receivable (F.8)	-206	1 812	-1 007	981	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	321	-3 420	-584	-4 096	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	246	-3 440	-573	-4 064	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	-8	-16	-32	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	73	28	5	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ 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	-67	-34	-76	21	
Difference between capital and financial accounts (B.9-B.9f)	-60	-7	-76	21	
Other statistical discrepancies (+/-)	-7	-27	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 272	-1 166	104	-2 262	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	44 098	39 106	34 307	29 632	
Local government gross debt (level) (b) ^(2, 3)	57 521	56 355	56 459	54 197	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	13 423	17 249	22 152	24 565	

***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: 31/03/2023	Year				
	2019	2020	2021	2022	
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-6 753	-4 387	-8 070	-11 367	
Net acquisition (+) of financial assets ⁽²⁾	4 230	9 146	8 404	2 159	
Currency and deposits (F.2)	3 908	885	6 866	3 523	
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)	322	8 261	1 538	-1 364	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-578	-5 988	-3 107	8 272	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-578	-5 988	-3 107	8 272	
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(-) ⁽³⁾ 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)	-3 101	-1 229	-2 773	-936	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1 449	-670	-10 308	-14 767	
Social security gross debt (level) (b) ^(2, 5)	25 867	24 638	21 865	20 929	
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	24 418	25 308	32 173	35 696	

***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: 31/03/2023	Year				
		2019 final	2020 final	2021 half-finalized	2022 half-finalized	2023 forecast
2	Trade credits and advances (AF.81 L)	8 284	9 313	10 162	10 631	11 000
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)	796 516	770 495	836 270	902 752	995 164
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					