

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 October 2008

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
--

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: The Netherlands	ESA 95 codes	Year				
Data are in ...(millions of units of national currency)		2004	2005	2006	2007	2008
Date:30/09/ 2008		(1)	(1)	(1)	(1)	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-8584	-1359	3371	1973	7386
- Central government	S.1311	-8347	268	4327	3465	7458
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-966	-874	-118	-40	-200
- Social security funds	S.1314	729	-753	-838	-1452	129
General government consolidated gross debt						
Level at nominal value outstanding at end of year		257604	266060	256109	259031	255330
<i>By category:</i>						
Currency and deposits	AF.2	690	626	615	610	
Securities other than shares, exc. financial derivatives	AF.33	214441	219537	210740	208177	
Short-term	AF.331	17694	17954	13854	16694	
Long-term	AF.332	196747	201583	196886	191483	
Loans	AF.4	42473	45897	44754	50244	
Short-term	AF.41	5301	6985	5974	11717	
Long-term	AF.42	37172	38912	38780	38527	
General government expenditure on:						
Gross fixed capital formation	P.51	15816	16884	17805	18910	20098
Interest (consolidated)	EDP D.41	12104	12013	11821	12529	12902
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	12199	12103	11948	12644	12989
Gross domestic product at current market prices	B.1*g	491184	513407	539929	567066	593210

(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 deficit and the central government deficit/surplus

Member State: The Netherlands	Year					
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008	
Date:30/09/ 2008	(1)	(1)	(1)	(1)	planned	
Working balance in central government accounts	-9277	-76	4129	612	3925	cash based
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-646	224	-2727	1567	1830	
Loans, granted (+)	948	2444	2814	4102	2217	
Loans, repayments (-)	-360	-1222	-1172	-1343	-422	
Equities, acquisition (+)	0	2868	37	50	0	
Equities, sales (-)	-1284	-3733	-4050	-1031	0	
Other financial transactions (+/-)	50	-133	-356	-211	35	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	658	726	629	738	189	
Other accounts receivable (+)	868	682	960	546	1705	
Detail 1	132	230	27	194	-179	Trade credits military equipment expenditure
Detail 2	533	580	317	968	701	Correction on cash-based taxes
	-241	229	112	-67	-273	In 2002 fees for collection costs, as from 2003 refund on GNI payment to EU
	520	-264	382	-134	1400	Correction on cash-based natural gas revenues
	-38	-56	-140	-83	95	Correction on cash-based current transfers to social security funds
	0	0	300	-300	0	Correction on cash-based student cards for public transport
	-38	-37	-38	-32	-39	Correction on cash-based auction of radio frequencies
Other accounts payable (-)	886	597	70	686	71	
Detail 1	-50	15	-166	-199	0	VAT-compensation fund to local government
Detail 2	155	90	-158	0	0	Correction on cash-based capital transfers to IDA
	86	185	-94	121	0	Correction on cash-based social assistance benefits in cash
	-2	101	53	97	0	Correction on cash-based social assistance benefits in kind
	0	325	67	0	0	Correction on cash-based transfers to local government
	780	-597	-9	825	0	Correction on cash-based current transfers to social security funds
	-76	518	214	-154	0	Trade credits military equipment sales
	-7	-40	163	-4	71	Other adjustments
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	69	-34	71	73	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-905	-1851	1195	-757	-262	
Detail 1	-1233	-1638	529	-205	-262	Third party accounts
Detail 2	328	-213	666	-552	0	other adjustments
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-8347	268	4327	3465	7458	
<i>(ESA 95 accounts)</i>						

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2B: Provision of the data which explain the transition between the working balances and the state government deficit/surplus

Member State: The Netherlands	Year				
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008
Date: 30/09/ 2008	(1)	(1)	(1)	(1)	planned
Working balance in state government accounts	M	M	M	M	M
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered 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
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	M
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	M
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	M
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	M
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M
<i>(ESA 95 accounts)</i>					

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus

Member State: The Netherlands	Year						
Data are in ... (millions of units of national currency)	2004	2005	2006	2007	2008		
Date: 30/09/ 2008	(1)	(1)	(1)	(1)	planned		
Working balance in local government accounts	L	L	1502	1041	-200	accrual based working balance municipalities	
<i>(please specify whether this working balance is cash-based)</i>							
Financial transactions considered in the working balance	L	L	-1639	-618			
Loans (+/-)	L	L	-2	0			
Equities (+/-)	L	L	-1638	-618			
Other financial transactions (+/-)	L	L	1	0			
Detail 1							
Detail 2							
Adjustment for non-financial transactions not considered in the working balance	L	L	-3907	-4072		Net fixed capital formation and purchase/sales of land	
Detail 1							
Detail 2							
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	L	0	0			
Other accounts receivable (+)	L	L	0	0			
Detail 1							
Detail 2							
Other accounts payable (-)	L	L	0	0			
Detail 1							
Detail 2							
Adjustment for subsector delimitation	L	L	995	1437		EMU balance provinces, water boards, communal arrangements and NPI's belonging to Local Government	
Detail 1							
Detail 2							
Other adjustments (+/-) (please detail)	L	L	2931	2172		Provisions registered in the working balance	
Detail 1			3599	2955			
Detail 2			-668	-783		Transfers to reserves, internal interest flows	
Detail 3							
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)			-966	-874	-118	-40	-200

(ESA 95 accounts)

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: The Netherlands	Year				
Data are in ...(millions of units of national currency)	2004	2005	2006	2007	2008
Date: 30/09/ 2008	(1)	(1)	(1)	(1)	planned
Working balance in social security accounts	766	-816	399	83	129
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	124	247	506	463	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	124	247	506	463	
Detail 1					
Detail 2					
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	340	405	-1122	-554	
Detail 1					
Detail 2					
Other accounts payable (-)	-501	-589	-621	-1444	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	729	-753	-838	-1452	129
<i>(ESA 95 accounts)</i>					

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: The Netherlands	Year			
	2004	2005	2006	2007
Data are in ... (millions of units of national currency)	(1)	(1)	(1)	(1)
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	8584	1359	-3371	-1973
Net acquisition (+) of financial assets ⁽³⁾	-806	5671	-3346	4694
Currency and deposits (F.2)	559	6063	-4000	4808
Securities other than shares (F.3)	-208	-107	-143	394
Loans (F.4)	-126	2566	-548	2301
Increase (+)	2315	4849	4023	5212
Reduction (-)	-2441	-2283	-4571	-2911
Shares and other equity (F.5)	-764	-877	-4593	-2750
Increase (+)	669	3141	37	50
Reduction (-)	-1433	-4018	-4630	-2800
Other financial assets (F.1, F.6 and F.7)	-267	-1974	5938	-59
Adjustments ⁽³⁾	2219	1539	-2366	83
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1868	1187	-3377	189
Issurances above(-)/below(+) nominal value	234	-23	891	41
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	95	90	127	119
Redemptions of debt above(+)/below(-) nominal value	140	134	99	2
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-117	154	-22	-314
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	-1	-3	-84	46
Statistical discrepancies	-402	-113	-868	118
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-402	-113	-868	118
Change in general government (S.13) consolidated gross debt ⁽²⁾	9595	8456	-9951	2922

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

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

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government 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/ 2008	Year			
	2004 (1)	2005 (1)	2006 (1)	2007 (1)
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	8347	-268	-4327	-3465
Net acquisition (+) of financial assets ⁽³⁾	-2	6921	-5792	7633
Currency and deposits (F.2)	454	5237	-5062	3932
Securities other than shares (F.3)	-95	-103	-129	-119
Loans (F.4)	38	2228	-358	4061
Increase (+)	1134	3323	2354	5173
Reduction (-)	-1096	-1095	-2712	-1112
Shares and other equity (F.5)	-1341	-865	-4013	-981
Increase (+)	18	2868	37	50
Reduction (-)	-1359	-3733	-4050	-1031
Other financial assets (F.1, F.6 and F.7)	942	424	3770	740
Adjustments ⁽³⁾	1393	-252	158	216
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	922	-457	-963	54
Issuances above(-)/below(+) nominal value	235	-23	895	41
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	95	90	127	119
Redemptions of debt above(+)/below(-) nominal value	141	135	99	2
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	3	0	0
Statistical discrepancies	-413	-121	-891	135
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-413	-121	-891	135
Change in central government (S.1311) consolidated gross debt ⁽²⁾	9325	6280	-10852	4519
Central government contribution to general government debt (a=b-c)	227934	234476	224938	227916
Central government gross debt (level) (b) ⁽³⁾	231628	237908	227056	231575
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	3694	3432	2118	3659

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

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

(3) Consolidated within central government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: The Netherlands	Year			
	2004 (1)	2005 (1)	2006 (1)	2007 (1)
Data are in ...(millions of units of national currency)				
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽⁸⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	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 ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

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

(3) Consolidated within state government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: The Netherlands	Year			
	2004 (1)	2005 (1)	2006 (1)	2007 (1)
Data are in ...(millions of units of national currency)				
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	966	874	118	40
Net acquisition (+) of financial assets (3)	-1542	-1291	-276	-696
Currency and deposits (F.2)	49	461	1034	588
Securities other than shares (F.3)	0	119	-24	299
Loans (F.4)	-1006	320	-1539	-184
Increase (+)	265	320	L	L
Reduction (-)	-1271	L	-1539	-184
Shares and other equity (F.5)	-72	-483	-580	-1769
Increase (+)	2	0	0	0
Reduction (-)	-74	-483	-580	-1769
Other financial assets (F.1, F.6 and F.7)	-513	-1708	833	370
Adjustments (4)	1038	1898	-317	460
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1153	1751	-304	729
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid(4)(+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	3	-1	1	0
Appreciation(+)/depreciation(-)(5) of foreign-currency debt (6)	-117	154	-22	-314
Changes in sector classification (K.12.1)(6) (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10)(6)(-)	-1	-6	8	45
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 local government (S.1313) consolidated gross debt (2)	462	1481	-475	-196
Local government contribution to general government debt (a=b-c)	38212	39316	38894	38842
Local government gross debt (level) (b) =	39436	40917	40442	40246
Local government holdings of other subsectors debt (level) (c) =	1224	1601	1548	1404

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

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

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: The Netherlands	Year			
	2004 (1)	2005 (1)	2006 (1)	2007 (1)
Data are in ...(millions of units of national currency)				
Date: 30/09/ 2008				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-729	753	838	1452
Net acquisition (+) of financial assets ⁽³⁾	-888	-581	-306	1001
Currency and deposits (F.2)	49	367	25	288
Securities other than shares (F.3)	-154	-9	0	0
Loans (F.4)	32	-921	-1634	1580
Increase (+)	32	0	0	1580
Reduction (-)	0	-921	-1634	0
Shares and other equity (F.5)	649	471	0	0
Increase (+)	649	471	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	-1464	-489	1303	-867
Adjustments ⁽³⁾	561	-308	-2170	-896
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	561	-308	-2078	-896
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	-92	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 ⁽²⁾	-1056	-136	-1638	1557
Social security contribution to general government debt (a=b-c)	-8542	-7732	-7723	-7727
Social security gross debt (level) (b) ⁽³⁾	3905	3769	2131	3688
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	12447	11501	9854	11415

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

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

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 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/ 2008	Year				
		2004 (1)	2005 (1)	2006 (1)	2007 (1)	2008 forecast
2	Trade credits and advances (AF.71 L)	2633	1758	1497	1273	1273
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)	504333	515885	557017	582295	603140

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

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