

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 April 2009

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

Member State:Netherlands Data are in millions of euro Date:31/March/ 2009	ESA 95 codes	Year				
		2005 final	2006 half-final	2007 half-final	2008 estimated	2009 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-1359	3371	1973	6057	-19235
- Central government	S.1311	268	4327	3465	4188	-9635
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-874	-118	-40	-3069	-1175
- Social security funds	S.1314	-753	-838	-1452	4938	-8425
General government consolidated gross debt						
Level at nominal value outstanding at end of year		266060	255880	258774	346224	331412
<i>By category:</i>						
Currency and deposits	AF.2	626	615	610	604	
Securities other than shares, exc. financial derivatives	AF.33	219537	210740	208177	283088	
Short-term	AF.331	17954	13854	16694	84046	
Long-term	AF.332	201583	196886	191483	199042	
Loans	AF.4	45897	44525	49987	62532	
Short-term	AF.41	6985	5745	11460	12153	
Long-term	AF.42	38912	38780	38527	50379	
General government expenditure on:						
Gross fixed capital formation	P.51	16884	17805	18910	19518	20254
Interest (consolidated)	EDP D.41	12013	11821	12525	12907	15247
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	12103	11948	12644	13077	15433
Gross domestic product at current market prices	B.1*g	513407	539929	567066	594608	580273

(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: Netherlands	Year					
Data are in millions of euro	2005	2006	2007	2008	2009	
Date: 31/March/ 2009	final	half-final	half-final	estimated	planned	
Working balance in central government accounts	-76	4129	612	-86630	-18016	cash based
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	224	-2727	1567	83959	3300	
Loans, granted (+)	2444	2814	4102	11821	2930	long term loans, of which 9375 million euro Fortis - loans
Loans, repayments (-)	-1222	-1172	-1343	-539	0	
Equities, acquisition (+)	2868	37	50	37090	0	of which 16800 million euro Fortis, 10000 million euro ING, 6540 millio euro RFS/AA
Equities, sales (-)	-3733	-4050	-1031	-379	0	
Other financial transactions (+/-)	-133	-356	-211	35966	370	of which 34000 million euro short term loans Fortis
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	726	629	738	396	-263	
Other accounts receivable (+)	682	960	546	2087	-2698	
Detail 1	230	27	194	53	0	Trade credits military equipment expenditure
Detail 2	580	317	968	27	42	Correction on cash-based taxes
	229	112	-67	47	-320	In 2002 fees for collection costs, as from 2003 refund on GNI payment to EU
	-264	382	-134	1870	-2200	Correction on cash-based natural gas revenues
	-56	-140	-83	0	0	Correction on cash-based current transfers to social security funds
	0	300	-300	128	-185	Correction on cash-based student cards for public transport
	-37	-38	-32	-38	-35	Correction on cash-based auction of radio frequencies
Other accounts payable (-)	597	70	686	425	-176	
Detail 1	15	-166	-199	111	0	VAT-compensation fund to local government
Detail 2	90	-158	0	26	0	Correction on cash-based capital transfers to IDA
	185	-94	121	210	27	Correction on cash-based social assistance benefits in cash
	101	53	97	57	0	Correction on cash-based social assistance benefits in kind
	325	67	0	0	0	Correction on cash-based transfers to local government
	-597	-9	825	-109	0	Correction on cash-based current transfers to social security funds
	518	214	-154	-73	0	Trade credits military equipment sales
	-40	163	-4	203	-203	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	-34	71	73	106	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1851	1195	-757	3845	8218	
Detail 1	-1638	529	-205	3358	8218	Third party accounts
Detail 2	-213	666	-552	487	0	other adjustments
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	268	4327	3465	4188	-9635	
<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:Netherlands	Year				
Data are in millions of euro	2005	2006	2007	2008	2009
Date:31/March/ 2009	final	half-final	half-final	estimated	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: Netherlands Data are in millions of euro Date: 31/March/ 2009	Year					
	2005 final	2006 half-final	2007 half-final	2008 estimated	2009 planned	
Working balance in local government accounts	L	1502	1041	1742	-1174	accrual based
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	L	-1639	-618	-700		
Loans (+/-)	L	-2	0	0		
Equities (+/-)	L	-1638	-618	-700		
Other financial transactions (+/-)	L	1	0	0		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	L	-3907	-4072	-6379		Net fixed capital formation and purchase/sales of land
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	0	0	0		
Other accounts receivable (+)	L	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	L	0	0	0		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	L	995	1437	538	EMU balance	provinces, water boards, communal arrangements (2006/2007) and NPI's belonging to Local Government (2006/2007)
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	L	2931	2172	1730		
Detail 1		3599	2955	1888		Provisions registered in the working balance
Detail 2		-668	-783	-158		Transfers to reserves, internal interest flows
Detail 3						not specified
Net borrowing (-)/lending (+) (EDP B.9) of local government (S.1313)		-874	-118	-40	-3069	-1174

(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: Netherlands	Year				
Data are in millions of euro	2005	2006	2007	2008	2009
Date: 31/March/ 2009	final	half-final	half-final	estimated	planned
Working balance in social security accounts	-816	399	83	5475	-8425
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	247	506	463	115	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	247	506	463	115	
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 (+)	405	-1122	-554	-277	
Detail 1					
Detail 2					
Other accounts payable (-)	-589	-621	-1444	-375	
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)	-753	-838	-1452	4938	-8425
<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: Netherlands Data are in ...(millions of units of national currency) Date: 31/March/ 2009	Year			
	2005 final	2006 half-final	2007 half-final	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	1359	-3371	-1973	-6057
Net acquisition (+) of financial assets ⁽³⁾	5671	-4854	4663	89343
Currency and deposits (F.2)	6063	-4000	4808	-333
Securities other than shares (F.3)	-107	-143	394	-244
Loans (F.4)	2566	-65	2322	45183
Increase (+)	4849	4506	5237	47025
Reduction (-)	-2283	-4571	-2915	-1842
Shares and other equity (F.5)	-877	-4593	-2750	36006
Increase (+)	3141	37	50	37090
Reduction (-)	-4018	-4630	-2800	-1084
Other financial assets (F.1, F.6 and F.7)	-1974	3947	-111	8731
Adjustments ⁽³⁾	1539	-1181	309	4212
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)	1187	-2097	193	3621
Issuances above(-)/below(+) nominal value	-23	797	263	292
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	90	127	119	170
Redemptions of debt above(+)/below(-) nominal value	134	98	2	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	154	-22	-314	-39
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⁾ (-)	-3	-84	46	168
Statistical discrepancies	-113	-774	-105	-48
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	
Other statistical discrepancies (+/-)	-113	-774	-105	-48
Change in general government (S.13) consolidated gross debt ⁽²⁾	8456	-10180	2894	87450

***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: Netherlands Data are in ... (millions of units of national currency) Date: 31/March/ 2009	Year			
	2005 final	2006 half-final	2007 half-final	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-268	-4327	-3465	-4188
Net acquisition (+) of financial assets ⁽³⁾	6921	-7098	7673	87729
Currency and deposits (F.2)	5237	-5062	3932	-789
Securities other than shares (F.3)	-103	-129	-119	-170
Loans (F.4)	2228	907	4457	51185
Increase (+)	3323	1871	5573	51228
Reduction (-)	-1095	-964	-1116	-43
Shares and other equity (F.5)	-865	-4013	-981	36711
Increase (+)	2868	37	50	37090
Reduction (-)	-3733	-4050	-1031	-379
Other financial assets (F.1, F.6 and F.7)	424	1199	384	792
Adjustments ⁽³⁾	-252	1827	563	2735
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)	-457	805	179	2273
Issuances above(-)/below(+) nominal value	-23	797	263	292
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	90	127	119	170
Redemptions of debt above(+)/below(-) nominal value	135	98	2	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⁾ (-)	3	0	0	0
Statistical discrepancies	-121	-793	-87	-70
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-121	-793	-87	-70
Change in central government (S.1311) consolidated gross debt ⁽²⁾	6280	-10391	4684	86206
Central government contribution to general government debt (a=b-c)	234476	224682	227466	308916
Central government gross debt (level) (b) ⁽³⁾	237908	227533	232201	318407
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	3432	2851	4735	9491

***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:Netherlands	Year			
	2005	2006	2007	2008
Data are in ...(millions of units of national currency)	final	half-final	half-final	estimated
Date:31/March/ 2009				
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 ⁽³⁾	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: Netherlands Data are in ...(millions of units of national currency) Date: 31/March/ 2009	Year			
	2005 final	2006 half-final	2007 half-final	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	874	118	40	3069
Net acquisition (+) of financial assets ⁽¹⁾	-1291	-276	-696	-326
Currency and deposits (F.2)	461	1034	588	221
Securities other than shares (F.3)	119	-24	299	-180
Loans (F.4)	320	-1539	-184	-1201
Increase (+)	320	L	L	L
Reduction (-)	L	-1539	-184	-1201
Shares and other equity (F.5)	-483	-580	-1769	-705
Increase (+)	L	L	L	L
Reduction (-)	-483	-580	-1769	-705
Other financial assets (F.1, F.6 and F.7)	-1708	833	370	1539
Adjustments ⁽²⁾	1898	-223	623	68
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)	1751	-210	892	-18
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	-1	1	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	154	-22	-314	74
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⁾ (-)	-6	8	45	12
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⁾	1481	-381	-33	2811
Local government contribution to general government debt (a=b-c)	39316	38938	39035	41913
Local government gross debt (level) (b) ⁽³⁾	40917	40536	40503	43314
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	1601	1598	1468	1401

***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: Netherlands Data are in ... (millions of units of national currency) Date: 31/March/ 2009	Year			
	2005 final	2006 half-final	2007 half-final	2008 estimated
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	753	838	1452	-4938
Net acquisition (+) of financial assets ⁽³⁾	-581	679	1444	7882
Currency and deposits (F.2)	367	25	288	235
Securities other than shares (F.3)	-9	0	0	0
Loans (F.4)	-921	-1229	1719	1315
Increase (+)	0	0	1719	1315
Reduction (-)	-921	-1229	0	0
Shares and other equity (F.5)	471	0	0	0
Increase (+)	471	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	-489	1883	-563	6332
Adjustments ⁽³⁾	-308	-2752	-1180	1490
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)	-308	-2660	-1180	1490
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	-92	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 ⁽²⁾	-136	-1235	1716	4434
Social security contribution to general government debt (a=b-c)	-7732	-7724	-7727	-4607
Social security gross debt (level) (b) ⁽³⁾	3769	2534	4250	8684
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	11501	10258	11977	13291

***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.

Member State:Netherlands Data are in ...(millions of units of national currency) Date:31/March/ 2009		Year				
		2005	2006	2007	2008	2009
Statement		final	half-final	half-final	estimated	forecast
2	Trade credits and advances (AF.71 L)	1758	1497	1273	2121	2121
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)	515885	557017	582295	589581	584774

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

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