

## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: Netherlands**

**Date: 28-09-2012**

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 deficit/surplus and debt levels and provision of associated data**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	final	half-final	half-final	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	3,073	-32,074	-30,118	-27,009	-23,323
- Central government	S.1311	2,873	-19,881	-23,566	-16,934	-14,838
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,722	-3,675	-4,851	-3,031	-2,931
- Social security funds	S.1314	2,922	-8,518	-1,701	-7,044	-5,554
		final	final	half-final	half-final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		347,525	348,284	371,784	394,197	434,367
<i>By category:</i>						
Currency and deposits	AF.2	599	505	435	473	
Securities other than shares, exc. financial derivatives	AF.33	282,807	269,150	293,748	308,887	
Short-term	AF.331	84,069	57,559	53,223	43,317	
Long-term	AF.332	198,738	211,591	240,525	265,570	
Loans	AF.4	64,119	78,629	77,601	84,837	
Short-term	AF.41	13,639	12,086	14,038	19,818	
Long-term	AF.42	50,480	66,543	63,563	65,019	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	20,535	21,540	21,337	20,238	19,997
<b>Interest (consolidated)</b>	EDP D.41	13,032	12,518	12,036	12,300	12,276
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	13,202	12,438	11,462	11,901	11,815
<b>Gross domestic product at current market prices</b>	B.1*g	594,481	573,235	588,740	601,973	607,160

(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 deficit/surplus**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	Year					
	2008	2009	2010	2011	2012	
<b>Working balance in central government accounts</b>	<b>-86,630</b>	<b>9,730</b>	<b>-25,778</b>	<b>-21,801</b>	<b>-25,421</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	
Financial transactions included in the working balance	86,610	-30,755	-2,441	4,288	8,252	
Loans, granted (+)	52,015	12,832	4,652	13,834	9,077	
Loans, repayments (-)	-1,485	-35,816	-6,672	-3,031	0	
Equities, acquisition (+)	37,092	1,706	1	301	0	
Equities, sales (-)	-440	-9,355	-1,045	-5,832	-825	
Other financial transactions (+/-)	-572	-122	-377	-984	0	
of which: transactions in debt liabilities (+/-)	-429	-314	-1,489	-628	0	
Detail 1	0	0	783	11	0	Bonds Curaçao and St. Maarten
Detail 2	-572	-122	-1,160	-995	0	Other financial transactions
Non-financial transactions not included in the working balance	0	299	429	322	0	
Detail 1	0	299	429	322	0	Balance interest and management fee ING back up facility
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	158	-1,581	-1,924	-353	533	
Other accounts receivable (+)	2,252	3,047	2,690	-212	1,860	
Detail 1	205	52	77	-174	0	Trade credits military equipment expenditure
Detail 2	-63	5,503	1,197	453	1,230	Correction on cash-based taxes
Detail 3	48	-147	-174	52	-52	In 2002 fees for collection costs, as from 2003 refund on GNI payment to EU
Detail 4	2,147	-2,297	1,497	-663	750	Correction on cash-based natural gas revenues
Detail 5	-31	-30	-30	-19	0	Correction on cash-based auction of radio frequencies
Detail 6	-84	-96	-5	10	0	Correction on cash-based current transfers to social security funds
Detail 7	0	0	25	0	0	Transfers (current and capital ) from non government sectors
Detail 8	30	62	103	129	-68	Other adjustments
Other accounts payable (-)	-129	-398	6	148	-62	
Detail 1	-222	-135	266	153	0	Trade credits military equipment sales
Detail 2	104	34	-5	-5	0	Intermediate consumption
Detail 3	-84	-47	100	357	-212	Correction on cash-based social assistance benefits in cash
Detail 4	40	-18	32	-61	0	Correction on cash-based social assistance benefits in kind
Detail 5	-177	-210	-178	-256	150	VAT-compensation fund to local government
Detail 6	37	97	-7	-40	0	Correction on cash-based current transfers to social security funds
Detail 7	173	-119	-202	0	0	Transfers (current and capital ) to non government sectors
Detail 8						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-51	-452	1,762	380	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	663	229	1,690	294	0	
Detail 1	165	22	-125	7	0	Clearance with other parts of the State
Detail 2	0	0	1,570	115	0	Other adjustments due to debt assumption Netherlands Antilles
Detail 3	498	207	245	172	0	Other adjustments
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>2,873</b>	<b>-19,881</b>	<b>-23,566</b>	<b>-16,934</b>	<b>-14,838</b>	

(ESA 95 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 deficit/surplus**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	2008	2009	Year 2010	2011	2012	
<b>Working balance in state government accounts</b>	M	M	M	M	M	
<i>Basis of the working balance</i>	(1)	(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	
Detail 1						
Detail 2						
Non-financial transactions not included 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						
Working balance (+/-) of entities not part of state government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M	M	
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<i>(ESA 95 accounts)</i>						

(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 deficit/surplus**

Member state: Netherlands	Year					
Data are in Euro (millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 28-09-2012						
<b>Working balance in local government accounts</b>	1,355	3,690	345	849	0	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual	Accrual	
Financial transactions included in the working balance	-915	-18,058	-221	-830		Huge amount in 2009 is related to sale of shares energy companies
Loans (+/-)	-1	0	0	0		
Equities (+/-)	-912	-18,060	-221	-830		
Other financial transactions (+/-)	-2	2	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-4,614	-5,529	-4,809	-4,214		Net fixed capital formation and purchase/sales of land plus other payments via balance (provisions)
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	389	832	1,109	615		
Detail 1	197	615	801	629		Schools
Detail 2	192	217	308	51		Other NPI's belonging to local government
Detail 3				-65		grossing up small municipalities
Other adjustments (+/-) (please detail)	1,063	15,390	-1,275	549	-2,931	
Detail 1	1,620	2,779	2,192	1,115		Provisions registered in the working balance
Detail 2	-631	-1,299	-379	-88		Internal interest flows etc.
Detail 3	74	13,910	-3,088	-478		Transfers from / to reserves
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-2,722</b>	<b>-3,675</b>	<b>-4,851</b>	<b>-3,031</b>	<b>-2,931</b>	

(ESA 95 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 deficit/surplus**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012		2008	2009	Year 2010	2011	2012	
<b>Working balance in social security accounts</b>		-1,741	-9,391	-7,100	-7,548	-5,554	
<i>Basis of the working balance</i>		Accrual	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		
<i>Detail 1</i>							
<i>Detail 2</i>							
Non-financial transactions not included in the working balance		42	37	61	19		Net fixed capital formation
<i>Detail 1</i>							
<i>Detail 2</i>							
Difference between interest paid (+) and accrued (EDP D.41)(-)		0	0	0	0		
Other accounts receivable (+)		4,532	782	-410	421		
<i>Detail 1</i>		600	634	212	212		Adjustment for reclaims of the health care insurance act (ZVW) on hospitals not taken into account in WB
<i>Detail 2</i>		3,932	148	-622	209		The tax authority source for the social contributions is used
Other accounts payable (-)		-5	-10	-22	-16		The Ministry of Finance data is used to obtain accrued interest
<i>Detail 1</i>							
<i>Detail 2</i>							
Working balance (+/-) of entities not part of social security funds		0	0	0	0		
Net borrowing (-) or net lending (+) of other social security bodies		-41	23	5,811	37		
<i>Detail 1</i>		0		5,774			One - off revenue due to liquidation of one social security fund
<i>Detail 2</i>		-41	23	37	37		Transactions affecting B.9 that are part of the sector S1314 but are not considered in the WB
Other adjustments (+/-) (please detail)		135	41	-41	43		
<i>Detail 1</i>		135	40	-46	41		Transfers to reserves
<i>Detail 2</i>		0	1	5	2		Balancing corrections
<i>Detail 3</i>							
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>		<b>2,922</b>	<b>-8,518</b>	<b>-1,701</b>	<b>-7,044</b>	<b>-5,554</b>	
<i>(ESA 95 accounts)</i>							

(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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-3,073</b>	<b>32,074</b>	<b>30,118</b>	<b>27,009</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>88,441</b>	<b>-27,562</b>	<b>-1,477</b>	<b>-5,230</b>
Currency and deposits (F.2)	85	-1,813	-3,490	165
Securities other than shares (F.3)	-87	22,669	-973	-1,103
Loans (F.4)	45,217	-27,583	-1,330	1,235
<i>Increase (+)</i>	<i>L</i>	<i>L</i>	<i>L</i>	<i>L</i>
<i>Reduction (-)</i>	<i>L</i>	<i>L</i>	<i>L</i>	<i>L</i>
Short term loans (F.41), net	34,374	-33,711	-282	-10
Long-term loans (F.42)	10,843	6,128	-1,048	1,245
<i>Increase (+)</i>	<i>L</i>	<i>L</i>	<i>L</i>	<i>L</i>
<i>Reduction (-)</i>	<i>L</i>	<i>L</i>	<i>L</i>	<i>L</i>
Shares and other equity (F.5)	37,191	-24,995	-781	-6,324
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	37,191	-24,995	-781	-6,324
<i>Increase (+)</i>	<i>37,639</i>	<i>1,334</i>	<i>1,070</i>	<i>337</i>
<i>Reduction (-)</i>	<i>-448</i>	<i>-26,329</i>	<i>-1,851</i>	<i>-6,661</i>
Other financial assets (F.1, F.6 and F.7)	6,035	4,160	5,097	797
<b>Adjustments <sup>(2)</sup></b>	<b>3,172</b>	<b>-3,753</b>	<b>-5,178</b>	<b>642</b>
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)	2,701	-695	-4,336	1,057
Issuances above(-)/below(+) nominal value	-258	-1,365	-2,454	-1,319
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	538	268	388	671
of which: interest flows attributable to swaps and FRAs	170	-80	-574	-399
Redemptions of debt above(+)/below(-) nominal value	29	18	-46	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	162	-1,979	1,270	233
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>3</b>	<b>0</b>	<b>37</b>	<b>-8</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	3	0	37	-8
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>88,543</b>	<b>759</b>	<b>23,500</b>	<b>22,413</b>

\*Please note that the sign convention for net borrowing / net lending 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.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 debt level and the consolidation of debt (central government)**

Member state: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>-2,873</b>	<b>19,881</b>	<b>23,566</b>	<b>16,934</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>91,245</b>	<b>-17,842</b>	<b>-3,132</b>	<b>-1,108</b>
Currency and deposits (F.2)	-53	-3,661	190	325
Securities other than shares (F.3)	-171	18,429	-2,772	-2,186
Loans (F.4)	50,929	-27,677	-2,955	6,783
Increase (+)	52,375	9,457	9,112	9,579
Reduction (-)	-1,446	-37,134	-12,067	-2,796
Short term loans (F.41), net	39,605	-27,102	-2,690	3,248
Long-term loans (F.42)	11,324	-575	-265	3,535
Increase (+)	12,770	5,097	3,334	6,331
Reduction (-)	-1,446	-5,672	-3,599	-2,796
Shares and other equity (F.5)	36,668	-7,617	-486	-5,482
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	36,668	-7,617	-486	-5,482
Increase (+)	37,116	1,334	1,070	337
Reduction (-)	-448	-8,951	-1,556	-5,819
Other financial assets (F.1, F.6 and F.7)	3,872	2,684	2,891	-548
<b>Adjustments <sup>(3)</sup></b>	<b>-1,174</b>	<b>-3,835</b>	<b>-1,647</b>	<b>333</b>
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)	-1,454	-773	-826	769
Issuances above(-)/below(+) nominal value	-258	-1,397	-2,468	-1,319
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	538	284	394	671
of which: interest flows attributable to swaps and FRAs	170	-80	-574	-399
Redemptions of debt above(+)/below(-) nominal value	0	1	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	-1,950	1,253	212
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>1</b>	<b>0</b>	<b>20</b>	<b>16</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	1	0	20	16
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>87,199</b>	<b>-1,796</b>	<b>18,807</b>	<b>16,175</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>310,425</b>	<b>301,638</b>	<b>322,994</b>	<b>335,486</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	319,916	318,120	336,927	353,102
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	9,491	16,482	13,933	17,616

**\*Please note that the sign convention for net borrowing / net lending 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.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 Data are in Euro (millions of units of national currency) Date: 28-09-2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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
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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	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
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2,5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net borrowing / net lending 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.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 Euro (millions of units of national currency) Date: 28-09-2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>2,722</b>	<b>3,675</b>	<b>4,851</b>	<b>3,031</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2,045</b>	<b>-2,457</b>	<b>-126</b>	<b>-83</b>
Currency and deposits (F.2)	165	1,817	-3,631	-164
Securities other than shares (F.3)	88	4,545	2,018	1,012
Loans (F.4)	-893	7,013	252	-1,535
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	-412	310	1,035	351
Long-term loans (F.42)	-481	6,703	-783	-1,886
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	523	-17,378	-295	-842
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	523	-17,378	-295	-842
Increase (+)	523	0	0	0
Reduction (-)	0	-17,378	-295	-842
Other financial assets (F.1, F.6 and F.7)	2,162	1,546	1,530	1,446
<b>Adjustments <sup>(3)</sup></b>	<b>-1,746</b>	<b>424</b>	<b>-987</b>	<b>-19</b>
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)	-1,937	436	-958	-40
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	29	17	-46	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	162	-29	17	21
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>3,021</b>	<b>1,642</b>	<b>3,738</b>	<b>2,929</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>41,662</b>	<b>43,081</b>	<b>45,454</b>	<b>48,104</b>
Local government gross debt (level) (b) <sup>(5)</sup>	43,352	44,994	48,732	51,661
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	1,690	1,913	3,278	3,557

**\*Please note that the sign convention for net borrowing / net lending 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.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 Euro (millions of units of national currency) Date: 28-09-2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-2,922</b>	<b>8,518</b>	<b>1,701</b>	<b>7,044</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,823</b>	<b>-624</b>	<b>-1,532</b>	<b>-4,181</b>
Currency and deposits (F.2)	-25	37	-54	0
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	1,318	-1,441	-2,422	-4,163
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	1,318	-1,441	-2,422	-4,163
Long-term loans (F.42)	0	0	0	0
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	530	780	944	-18
<b>Adjustments <sup>(3)</sup></b>	<b>5,563</b>	<b>-1,208</b>	<b>-2,820</b>	<b>245</b>
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)	5,563	-1,208	-2,820	245
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+) of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>4,464</b>	<b>6,686</b>	<b>-2,651</b>	<b>3,108</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-4,562</b>	<b>3,565</b>	<b>3,336</b>	<b>10,607</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	8,734	15,420	12,769	15,877
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	13,296	11,855	9,433	5,270

**\*Please note that the sign convention for net borrowing / net lending 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.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: Netherlands Data are in Euro (millions of units of national currency) Date: 28-09-2012	Year				
		2008	2009	2010	2011	2012
		final	final	half-final	half-final	planned
2	<b>Trade credits and advances (AF.71 L)</b>	1,839	1,903	1,817	1,819	1,800
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	581,855	559,385	579,317	607,180	610,270

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

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