

# **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 revised to comply with Commission Regulation (EU) No 220/2014

**Member State: The Netherlands**

**Date: 13/10/2014**

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: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
<b>General government</b>	S.13	-31,866	-27,835	-25,330	-14,629	-18,960
- Central government	S.1311	-23,404	-16,998	-18,780	-4,919	-10,881
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-6,689	-4,226	-2,956	-1,905	-2,181
- Social security funds	S.1314	-1,773	-6,611	-3,594	-7,805	-5,897
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		372,627	393,872	426,145	441,039	454,149
<i>By category:</i>						
Currency and deposits	AF.2	512	633	623	547	
Debt securities	AF.3	294,494	309,572	331,669	348,111	
Short-term	AF.31	53,318	43,445	32,976	26,086	
Long-term	AF.32	241,176	266,127	298,693	322,025	
Loans	AF.4	77,621	83,667	93,853	92,381	
Short-term	AF.41	12,810	18,302	26,864	26,595	
Long-term	AF.42	64,811	65,365	66,989	65,786	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	26,207	25,714	24,000	23,276	24,190
<b>Interest (consolidated)</b>	D.41 (uses)	11,162	11,295	10,579	9,794	9,775
<b>Gross domestic product at current market prices</b>	B.1*g	631,512	642,929	640,644	642,851	650,400

(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: The Netherlands						
Data are in ...(millions of units of national currency)						
Date: 13/10/2014						
	2010	2011	Year 2012	2013	2014	
<b>Working balance in central government accounts</b>	<b>-25,778</b>	<b>-21,801</b>	<b>-28,282</b>	<b>-11,525</b>	<b>-13,964</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	-1,867	4,679	9,072	5,081	3,409	
Loans, granted (+)	4,652	13,830	10,126	11,500	6,663	
Loans, repayments (-)	-5,672	-3,035	-2,052	-2,070	-515	
Equities, acquisition (+)	1	301	2,129	3,347	0	Of which in 2013 capital injection into ESM (1829 million euros), SNS REAAL (1070 million euros)
Equities, sales (-)	-1,045	-5,832	-1,156	-1,727	-2,600	Of which in 2013 ING sales of equity (1094 million euros)
Other financial transactions (+/-)	197	-585	25	-5,969	-139	
of which: transactions in debt liabilities (+/-)	-1,489	-628	-689	-5,952	0	
of which: net settlements under swap contracts (+/-)	574	399	383	404	-307	
<i>Detail 1</i>	<i>783</i>	<i>11</i>	<i>0</i>	<i>25</i>		Bonds Curaçao and St. Maarten
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>-5,635</i>		As of 2013 liabilities treasury banking are recorded under other fin.trans., before 2013 they were netted under Loans, grants
<i>Detail 3</i>	<i>-586</i>	<i>-596</i>	<i>25</i>	<i>-359</i>		Other financial transactions
Non-financial transactions not included in the working balance	409	319	334	61	0	
<i>Detail 1</i>	<i>429</i>	<i>322</i>	<i>319</i>	<i>141</i>		Balance interest and management fee ING back up facility
<i>Detail 2</i>		<i>22</i>	<i>49</i>	<i>33</i>		Balance interest, costs and revenues EFSF
<i>Detail 3</i>	<i>-20</i>	<i>-25</i>	<i>-34</i>	<i>-113</i>		Balance accrual booking interest student loans
Difference between interest paid (+) and accrued (D.41)(-)	72	767	335	446	752	
Other accounts receivable (+)	2,593	-254	119	470	-1,078	
<i>Detail 1</i>	<i>77</i>	<i>-174</i>	<i>170</i>	<i>-293</i>	<i>0</i>	Trade credits military equipment expenditure
<i>Detail 2</i>	<i>-25</i>	<i>-160</i>	<i>-126</i>	<i>227</i>	<i>0</i>	Trade credits military equipment sales
<i>Detail 3</i>	<i>1,180</i>	<i>458</i>	<i>-256</i>	<i>702</i>	<i>157</i>	Correction on cash-based taxes
<i>Detail 4</i>	<i>-174</i>	<i>52</i>	<i>-222</i>	<i>170</i>	<i>0</i>	Refund on GNI payment to EU
<i>Detail 5</i>	<i>1,497</i>	<i>-788</i>	<i>925</i>	<i>96</i>	<i>-1,550</i>	Correction on cash-based natural gas revenues
<i>Detail 6</i>	<i>-30</i>	<i>80</i>	<i>-17</i>	<i>-17</i>	<i>0</i>	Correction on cash-based auction of radio frequencies
<i>Detail 7</i>	<i>9</i>	<i>-167</i>	<i>-25</i>	<i>-27</i>	<i>0</i>	Correction on cash-based current transfers to social security funds
<i>Detail 8</i>	<i>-177</i>	<i>0</i>	<i>0</i>	<i>-25</i>	<i>0</i>	Transfers (current and capital) from non government sectors
<i>Detail 9</i>	<i>100</i>	<i>387</i>	<i>-295</i>	<i>-327</i>	<i>0</i>	Correction on cash-based social assistance benefits in cash
<i>Detail 10</i>	<i>32</i>	<i>-61</i>	<i>-28</i>	<i>-34</i>	<i>0</i>	Correction on cash-based social assistance benefits in kind
<i>Detail 11</i>	<i>104</i>	<i>119</i>	<i>-7</i>	<i>-2</i>	<i>315</i>	other adjustments
Other accounts payable (-)	-506	-508	-96	-167	0	
<i>Detail 1</i>	<i>-114</i>	<i>55</i>	<i>30</i>	<i>-94</i>		Emission permits
<i>Detail 2</i>	<i>-178</i>	<i>-256</i>	<i>212</i>	<i>7</i>		VAT-compensation fund to local government
<i>Detail 3</i>	<i>-21</i>	<i>-21</i>	<i>30</i>	<i>-1</i>		Correction on cash-based current transfers to social security funds
<i>Detail 4</i>	<i>-193</i>	<i>-286</i>	<i>-368</i>	<i>-149</i>		Correction on cash-based current and capital transfers to central and local government bodies
<i>Detail 5</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>70</i>		Transfers (current and capital) to non government sectors
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	1,574	263	1	620	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	99	-463	-263	95	0	
<i>Detail 1</i>	<i>-125</i>	<i>7</i>	<i>8</i>	<i>-489</i>		Clearance with other parts of the State
<i>Detail 2</i>	<i>1,570</i>	<i>115</i>	<i>0</i>	<i>0</i>		Other adjustments due to debt assumption Netherlands Antilles
<i>Detail 3</i>	<i>-1,346</i>	<i>-585</i>	<i>-271</i>	<i>584</i>		Other adjustments
<i>Detail 4</i>						
<i>Detail 5</i>						
<b>Net borrowing (-)/lending(+) (B.9) of central government (S.1311)</b>	<b>-23,404</b>	<b>-16,998</b>	<b>-18,780</b>	<b>-4,919</b>	<b>-10,881</b>	

(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 deficit/surplus**

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014	2010	2011	Year 2012	2013	2014	
<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	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	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	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
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	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
<i>Detail 3</i>	M	M	M	M	M	
<b>Net borrowing (-)/lending(+) (B.9) of state government (S.1312)</b>	M	M	M	M	M	
<i>(ESA 2010 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: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014		2010	2011	Year 2012	2013	2014	
<b>Working balance in local government accounts</b>		273	182	1,199	223	0	
<i>Basis of the working balance</i>		accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance		-117	-918	-62	291	0	
Loans (+/-)		0	0	0	0	0	
Equities (+/-)		-117	-918	-62	291	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		-5,530	-4,571	-3,696	-3,962	0	
Detail 1		-5,395	-4,561	-4,197	-4,149		Net fixed capital formation and acquisition/disposals of land in the balance sheet
Detail 2		-144	6	499	187		ESA corrections municipalities, provinces, water boards, local intergovernmental instit.
Detail 3		9	-16	2	0		Interest expenditures/revenues schools
Difference between interest paid (+) and accrued (D.41)(-)		0	0	0	0	0	
Other accounts receivable (+)		0	0	0	0	0	
Other accounts payable (-)		0	0	0	0	0	
Working balance (+/-) of entities not part of local government		0	0	0	0	0	
Net borrowing (-) or net lending (+) of other local government bodies		48	-31	32	907	0	
Detail 1		48	-31	32	45		Non-profit institutions
Detail 2		0	0	0	894		Schools
Detail 3		0	0	0	-32		Grossing up small municipalities
Other adjustments (+/-) (please detail)		-1,363	1,112	-429	636	-2,181	
Detail 1		2,102	2,177	2,395	1,052		Provisions registered in the working balance
Detail 2		-377	-127	-149	45		Internal interest flows etc.
Detail 3		-3,088	-938	-2,675	-461		Transfers from / to reserves
<b>Net borrowing (-)/lending(+) (B.9) of local government (S.1313)</b>		<b>-6,689</b>	<b>-4,226</b>	<b>-2,956</b>	<b>-1,905</b>	<b>-2,181</b>	

(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 deficit/surplus**

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in social security accounts</b>	<b>-7,620</b>	<b>-6,095</b>	<b>-3,973</b>	<b>-10,840</b>	<b>-5,897</b>	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
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	64	24	101	140	0	Net fixed capital formation in the balance sheet
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-433	-1,235	221	2,165	0	
Detail 1	26	0	0	0	0	Adjustment for reclaims of the health care insurance act (ZVW) on hospitals not taken into account in WB
Detail 2	-459	-1,235	221	2,165	0	Tax authority data for social contributions are used
Other accounts payable (-)	486	641	2	2	0	
Detail 1	449	791	0	0	0	Adjustments on the WB over time regarding the Health Insurance Act between the Health Care Insurance Board and Health Insurance Companies
Detail 2	59	-145	0	0	0	Adjustments on the WB due to new information regarding health care expenses of the Exceptional Medical Expenses Act (AWBZ)
Detail 3	-22	-4	2	2	0	The Ministry of Finance data are used to estimate accrued interest
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other social security bodies	5,776	0	0	0	0	
Detail 1	5,774	0	0	0	0	One-off revenue due to liquidation of fund Algemene Kas
Detail 2	2	0	0	0	0	Transactions affecting B.9 that are part of the sector S1314 but are not considered in the WB
Other adjustments (+/-) (please detail)	-46	54	55	728	0	
Detail 1	-46	54	55	41	0	Transfers from / to reserves
Detail 2	0	0	0	687	0	Clearance between social security funds
<b>Net borrowing (-)/lending(+) (B.9) of social security (S.1314)</b>	<b>-1,773</b>	<b>-6,611</b>	<b>-3,594</b>	<b>-7,805</b>	<b>-5,897</b>	

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

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of general government (S.13)*</b>	<b>31,866</b>	<b>27,835</b>	<b>25,330</b>	<b>14,629</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,998</b>	<b>-9,463</b>	<b>8,095</b>	<b>-6,195</b>
Currency and deposits (F.2)	-3,840	39	722	-2,967
Debt securities (F.3)	-1,662	-1,323	-2,295	-6,198
Loans (F.4)	-1,043	959	8,862	3,550
Increase (+)	15,328	12,118	12,684	9,243
Reduction (-)	-16,371	-11,159	-3,822	-5,693
Short term loans (F.41), net	-217	14	22	1,309
Long-term loans (F.42)	-826	945	8,840	2,241
Increase (+)	5,791	6,862	12,229	7,428
Reduction (-)	-6,617	-5,917	-3,389	-5,187
Equity and investment fund shares/units (F.5)	-1,554	-6,899	759	1,263
Portfolio investments, net <sup>(2)</sup>	-131	-326	-299	-658
Equity and investment fund shares/units other than portfolio investments	-1,423	-6,573	1,058	1,921
Increase (+)	549	319	2,253	3,648
Reduction (-)	-1,972	-6,892	-1,195	-1,727
Financial derivatives (F.71)	194	511	214	1,536
Other accounts receivable (F.8)	3,907	-2,750	-167	-3,379
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-3,799</b>	<b>2,090</b>	<b>-430</b>	<b>6,809</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3,347	2,521	1,509	3,063
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-2,189	-1,319	-2,028	-527
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-4	724	71	829
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	25	8
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1,733	182	4	-1,515
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	8	-18	-12	4,951
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-306</b>	<b>783</b>	<b>-722</b>	<b>-349</b>
Difference between capital and financial accounts (B.9-B.9f)	-351	715	-377	-213
Other statistical discrepancies (+/-)	45	68	-345	-136
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>23,763</b>	<b>21,245</b>	<b>32,273</b>	<b>14,894</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.3 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: The Netherlands Data are in ... (millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending-(B.9) of central government (S.1311)*</b>	<b>23,404</b>	<b>16,998</b>	<b>18,780</b>	<b>4,919</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,230</b>	<b>-800</b>	<b>16,571</b>	<b>9,195</b>
Currency and deposits (F.2)	46	237	-151	93
Debt securities (F.3)	-3,350	-2,622	-2,136	-4,467
Loans (F.4)	-2,644	6,850	17,596	10,103
Increase (+)	8,806	13,830	19,648	12,173
Reduction (-)	-11,450	-6,980	-2,052	-2,070
Short term loans (F.41), net	-2,765	3,055	7,671	6,396
Long-term loans (F.42)	121	3,795	9,925	3,707
Increase (+)	2,543	6,005	11,977	5,777
Reduction (-)	-2,422	-2,210	-2,052	-2,070
Equity and investment fund shares/units (F.5)	-496	-5,514	1,097	1,673
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-496	-5,514	1,097	1,673
Increase (+)	549	319	2,253	3,400
Reduction (-)	-1,045	-5,833	-1,156	-1,727
Financial derivatives (F.71)	194	511	214	1,536
Other accounts receivable (F.8)	3,020	-262	-49	257
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-776</b>	<b>-1,526</b>	<b>-1,387</b>	<b>3,198</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-258	-1,047	533	-187
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-2,189	-1,319	-2,028	-527
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-11	715	64	835
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	25	8
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	1,682	125	18	-1,403
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	4,472
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-281</b>	<b>679</b>	<b>-409</b>	<b>-225</b>
Difference between capital and financial accounts (B.9-B.9f)	-281	679	-409	-225
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>19,117</b>	<b>15,351</b>	<b>33,555</b>	<b>17,087</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>321,986</b>	<b>333,675</b>	<b>359,542</b>	<b>372,087</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	336,262	351,613	385,168	402,255
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	14,276	17,938	25,626	30,168

**\*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.3 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 Data are in ...(millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(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
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase 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.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <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.3 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 Data are in ... (millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*</b>	<b>6,689</b>	<b>4,226</b>	<b>2,956</b>	<b>1,905</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2,296</b>	<b>-2,403</b>	<b>-1,910</b>	<b>-2,178</b>
Currency and deposits (F.2)	-2,555	73	1,089	2,509
Debt securities (F.3)	1,991	1,499	-145	-1,888
Loans (F.4)	-839	-2,469	-1,058	-1,408
Increase (+)	4,082	1,710	712	2,215
Reduction (-)	-4,921	-4,179	-1,770	-3,623
Short term loans (F.41), net	-171	-1	14	205
Long-term loans (F.42)	-668	-2,468	-1,072	-1,613
Increase (+)	3,527	1,239	265	1,504
Reduction (-)	-4,195	-3,707	-1,337	-3,117
Equity and investment fund shares/units (F.5)	-1,058	-1,385	-338	-410
Portfolio investments, net <sup>(2)</sup>	-131	-326	-299	-658
Equity and investment fund shares/units other than portfolio investments	-927	-1,059	-39	248
Increase (+)	0	0	0	248
Reduction (-)	-927	-1,059	-39	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	165	-121	-1,458	-981
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-404</b>	<b>520</b>	<b>1,183</b>	<b>1,310</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-428	531	1,208	1,936
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 <sup>(4)</sup> (+)	-1	2	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	17	5	-13	-27
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	8	-18	-12	-599
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
	0			
<b>Statistical discrepancies</b>	<b>-28</b>	<b>104</b>	<b>-338</b>	<b>-119</b>
Difference between capital and financial accounts (B.9-B.9f)	-73	36	7	17
Other statistical discrepancies (+/-)	45	68	-345	-136
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>3,961</b>	<b>2,447</b>	<b>1,891</b>	<b>918</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>47,358</b>	<b>49,638</b>	<b>51,281</b>	<b>47,176</b>
Local government gross debt (level) (b) <sup>(5)</sup>	50,940	53,387	55,278	56,196
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,582	3,749	3,997	9,020

**\*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.3 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 Data are in ... (millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*</b>	<b>1,773</b>	<b>6,611</b>	<b>3,594</b>	<b>7,805</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,859</b>	<b>-3,831</b>	<b>3,022</b>	<b>-4,902</b>
Currency and deposits (F.2)	-2,490	-4,170	2,897	-1,137
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 <sup>(2)</sup>	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)	631	339	125	-3,765
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-2,570</b>	<b>331</b>	<b>983</b>	<b>2,424</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2,570	331	983	2,424
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>3</b>	<b>0</b>	<b>25</b>	<b>-5</b>
Difference between capital and financial accounts (B.9-B.9f)	3	0	25	-5
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-2,653</b>	<b>3,111</b>	<b>7,624</b>	<b>5,322</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3,283</b>	<b>10,559</b>	<b>15,322</b>	<b>21,776</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	12,718	15,829	23,453	28,775
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	9,435	5,270	8,131	6,999

\*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.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.**

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 13/10/2014		Year				
		2010	2011	2012	2013	2014
Statement		final	final	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	6,007	5,880	5,421	5,406	5,400
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>	635,504	643,351	648,536	644,231	652,660

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

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