

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

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Netherlands

Date: 26/03/2015

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 ...(millions of units of national currency) Date: 26/03/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-27,835	-25,330	-14,629	-15,035	-12,275
- Central government	S.1311	-16,998	-18,780	-4,919	-7,076	-9,720
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4,226	-2,956	-1,905	-2,133	-1,555
- Social security funds	S.1314	-6,611	-3,594	-7,805	-5,826	-1,000
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		393,872	426,145	441,039	451,006	462,392
<i>By category:</i>						
Currency and deposits	AF.2	633	623	547	577	
Debt securities	AF.3	309,572	331,669	348,111	357,694	
Short-term	AF.31	43,445	32,976	26,086	23,095	
Long-term	AF.32	266,127	298,693	322,025	334,599	
Loans	AF.4	83,667	93,853	92,381	92,735	
Short-term	AF.41	18,302	26,864	26,595	28,897	
Long-term	AF.42	65,365	66,989	65,786	63,838	
General government expenditure on:						
Gross fixed capital formation	P.51g	25,714	24,000	23,276	23,817	23,679
Interest (consolidated)	D.41 (uses)	11,295	10,579	9,794	9,486	8,861
Gross domestic product at current market prices	B.1*g	642,929	640,644	642,851	655,375	672,091

(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	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 26/03/2015						
Working balance in central government accounts	-21,801	-28,282	-11,525	-11,603	-8,686	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	4,679	9,072	5,151	2,472	-117	
Loans, granted (+)	13,830	10,126	11,500	8,761	1,897	
Loans, repayments (-)	-3,035	-2,052	-2,070	-2,794	-989	
Equities, acquisition (+)	301	2,129	3,347	915	0	
Equities, sales (-)	-5,832	-1,156	-1,727	-2,190	-1,025	
Other financial transactions (+/-)	-585	25	-5,899	-2,220	-1,278	
of which: transactions in debt liabilities (+/-)	-628	-689	-5,952	-356	0	
of which: net settlements under swap contracts (+/-)	399	383	404	-294	-1,184	
Detail 1	11	0	25	173		Bonds Curaçao and St. Maarten
Detail 2	0	0	-5,635	-333		As of 2013 liabilities treasury banking are recorded under other fin. trans., before 2013 they were netted under Loans, gran
Detail 3	-596	25	-289	-630		Other financial transactions
Detail 4	M	M	M	-1,430		Sale IABF Alt A securities
Non-financial transactions not included in the working balance	319	334	61	1,155	0	
Detail 1	322	319	141	0		Balance interest and management fee ING back up facility
Detail 2	22	49	33	27		Balance interest, costs and revenues EFSF
Detail 3	-25	-34	-113	111		Balance accrual booking interest student loans
Detail 4	M	M	M	1,017		One-off cancellation of social security debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	767	335	446	941	1,163	
Other accounts receivable (+)	-254	119	470	177	-502	
Detail 1	-174	170	-293	24		Trade credits military equipment expenditure
Detail 2	-160	-126	227	0		Trade credits military equipment sales
Detail 3	458	-256	702	712		Correction on cash-based taxes
Detail 4	52	-222	170	461		Refund on GNI payment to EU
Detail 5	-788	925	96	-1,494		Correction on cash-based natural gas revenues
Detail 6	80	-17	-17	-16		Correction on cash-based auction of radio frequencies
Detail 7	0	0	0	155		Transfers to central government units
Detail 8	-167	-25	-27	50		Correction on cash-based current transfers to social security funds
Detail 9	0	0	-25	112		Transfers (current and capital) from non government sectors
Detail 10	387	-295	-327	124		Correction on cash-based social assistance benefits in cash
Detail 11	-61	-28	-34	53		Correction on cash-based social assistance benefits in kind
Detail 12	119	-7	-2	-4		Other adjustments
Other accounts payable (-)	-508	-96	-237	699	0	
Detail 1	55	30	-94	15		Emission permits
Detail 2	-256	212	7	-112		VAT-compensation fund to local government
Detail 3	-21	30	-1	-19		Correction on cash-based current transfers to social security funds
Detail 4	-286	-368	-149	815		Correction on cash-based current and capital transfers to central and local government bodies
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	263	1	620	-308	-300	
Other adjustments (+/-) (please detail)	-463	-263	95	-609	0	
Detail 1	7	8	1	0		Clearance with other parts of the State
Detail 2	115	0	0	0		Other adjustments due to debt assumption Netherlands Antilles
Detail 3	0	0	0	-10		Other adjustments due to current accounts embassies in foreign currencies
Detail 4	-585	-271	94	-599		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-16,998	-18,780	-4,919	-7,076	-9,720	

(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: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	2011	2012	Year 2013	2014	2015
Working balance in state government accounts	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
Non-financial transactions not included in the working balance	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	M
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member State: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015		2011	2012	Year 2013	2014	2015	
Working balance in local government accounts		182	1,199	223	963	0	
<i>Basis of the working balance</i>		accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance		-918	-62	291	10	10	
Loans (+/-)		0	0	0	0	0	
Equities (+/-)		-918	-62	291	10	10	
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		-4,571	-3,696	-3,962	-4,102	0	
Detail 1		-4,561	-4,197	-4,149	-3,957	0	Net fixed capital formation and acquisition/disposals of land in the balance sheet
Detail 2		6	499	187	-145	0	ESA corrections municipalities, provinces, water boards, local intergovernmental instit.
Detail 3		-16	2	0	0	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		-31	32	907	-32	0	
Detail 1		-31	32	45	7	0	Non-profit institutions
Detail 2		0	0	894	73	0	Schools (only 2013/2014: estimates)
Detail 3		0	0	-32	-112	0	Grossing up small municipalities
Other adjustments (+/-) (please detail)		1,112	-429	636	1,028	1,555	
Detail 1		2,177	2,395	1,052	2,101	0	Provisions registered in the working balance
Detail 2		-127	-149	45	226	0	Internal interest flows etc.
Detail 3		-938	-2,675	-461	-1,299	0	Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)		-4,226	-2,956	-1,905	-2,133	-1,555	

(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: Netherlands	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 26/03/2015						
Working balance in social security accounts	-6,095	-3,973	-10,840	-6,606	-1,000	
<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	24	101	140	-906	0	
Detail 1	24	101	140	111	0	Net fixed capital formation
Detail 2	M	M	M	-1,017	0	One-off cancellation of debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-1,235	221	2,165	1,970	0	
Detail 1	-1,235	221	2,165	1,970	0	Data from the Tax Authority data for social contributions
Other accounts payable (-)	641	2	2	-341	0	
Detail 1	791	0	0	0	0	Adjustments regarding the Health Insurance Act payments between the Health Care Insurance Board and Health Insurance Companies
Detail 2	-145	0	0	0	0	Adjustment due to new information regarding health care expenses of the Exceptional Medical Expenses Act (AWBZ)
Detail 3	-4	2	2	5	5	Data from the Ministry of Finance on accrued interest
Detail 4	0	0	0	-346	0	Adjustments to mental health care expenses due to different time of recording of source data
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	0	0	0	0	0	
Other adjustments (+/-) (please detail)	54	55	728	57	0	
Detail 1	54	55	41	57	0	Transfers from / to reserves
Detail 2	M	M	687	M	0	Clearance between social security funds
Net lending (+) net borrowing (-) (B.9) of social security (S.1314)	-6,611	-3,594	-7,805	-5,826	-1,000	
(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: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	27,835	25,330	14,629	15,035
Net acquisition (+) of financial assets ⁽²⁾	-9,463	8,095	-6,195	-3,790
Currency and deposits (F.2)	39	722	-2,967	1,112
Debt securities (F.3)	-1,323	-2,295	-6,198	-4,661
Loans (F.4)	959	8,862	3,550	521
<i>Increase (+)</i>	12,833	13,079	16,783	11,868
<i>Reduction (-)</i>	-11,874	-4,217	-13,233	-11,347
Short term loans (F.41), net	14	22	1,309	-341
Long-term loans (F.42)	945	8,840	2,241	862
<i>Increase (+)</i>	7,557	12,624	9,443	6,039
<i>Reduction (-)</i>	-6,612	-3,784	-7,202	-5,177
Equity and investment fund shares/units (F.5)	-6,899	759	1,263	-1,467
Portfolio investments, net ⁽²⁾	-326	-299	-658	-123
Equity and investment fund shares/units other than portfolio investments	-6,573	1,058	1,921	-1,344
<i>Increase (+)</i>	319	2,253	3,648	953
<i>Reduction (-)</i>	-6,892	-1,195	-1,727	-2,297
Financial derivatives (F.71)	511	214	1,536	-277
Other accounts receivable (F.8)	-2,750	-167	-3,379	982
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	2,090	-422	6,809	-2,059
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2,521	1,509	3,063	-2,049
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,319	-2,028	-527	-1,826
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	724	72	829	816
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	182	4	-1,515	981
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-18	-4	4,951	-4
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	783	-730	-349	781
Difference between capital and financial accounts (B.9-B.9f)	715	-377	-213	781
Other statistical discrepancies (+/-)	68	-353	-136	0
Change in general government (S.13) consolidated gross debt ^(1,2)	21,245	32,273	14,894	9,967

*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: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	16,998	18,780	4,919	7,076
Net acquisition (+) of financial assets ⁽²⁾	-800	16,571	9,195	8,664
Currency and deposits (F.2)	237	-151	93	1,177
Debt securities (F.3)	-2,622	-2,136	-4,467	-3,923
Loans (F.4)	6,850	17,596	10,103	13,716
Increase (+)	14,181	20,043	12,379	16,567
Reduction (-)	-7,331	-2,447	-2,276	-2,851
Short term loans (F.41), net	3,055	7,671	6,396	12,170
Long-term loans (F.42)	3,795	9,925	3,707	1,546
Increase (+)	6,381	12,372	5,983	4,362
Reduction (-)	-2,586	-2,447	-2,276	-2,816
Equity and investment fund shares/units (F.5)	-5,514	1,097	1,673	-1,241
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-5,514	1,097	1,673	-1,241
Increase (+)	319	2,253	3,400	953
Reduction (-)	-5,833	-1,156	-1,727	-2,194
Financial derivatives (F.71)	511	214	1,536	-277
Other accounts receivable (F.8)	-262	-49	257	-788
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,526	-1,387	3,198	-412
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,047	533	-187	-314
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,319	-2,028	-527	-1,826
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	715	65	835	819
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	125	18	-1,403	886
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	4,472	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	679	-409	-225	956
Difference between capital and financial accounts (B.9-B.9f)	679	-409	-225	956
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	15,351	33,555	17,087	16,284
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	333,675	359,542	372,087	376,200
Central government gross debt (level) (b) ^(2, 5)	351,613	385,168	402,255	418,539
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	17,938	25,626	30,168	42,339

***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: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net 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: Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4,226	2,956	1,905	2,133
Net acquisition (+) of financial assets ⁽²⁾	-2,403	-1,910	-2,178	-2,706
Currency and deposits (F.2)	73	1,089	2,509	454
Debt securities (F.3)	1,499	-145	-1,888	-842
Loans (F.4)	-2,469	-1,058	-1,408	-1,024
Increase (+)	2,074	712	9,549	7,472
Reduction (-)	-4,543	-1,770	-10,957	-8,496
Short term loans (F.41), net	-1	14	205	-339
Long-term loans (F.42)	-2,468	-1,072	-1,613	-685
Increase (+)	1,558	265	3,313	1,676
Reduction (-)	-4,026	-1,337	-4,926	-2,361
Equity and investment fund shares/units (F.5)	-1,385	-338	-410	-226
Portfolio investments, net ⁽²⁾	-326	-299	-658	-123
Equity and investment fund shares/units other than portfolio investments	-1,059	-39	248	-103
Increase (+)	0	0	248	0
Reduction (-)	-1,059	-39	0	-103
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-121	-1,458	-981	-1,068
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	520	1,191	1,310	1,631
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	531	1,208	1,936	1,569
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	5	-13	-27	66
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-18	-4	-599	-4
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	104	-346	-119	-92
Difference between capital and financial accounts (B.9-B.9f)	36	7	17	-92
Other statistical discrepancies (+/-)	68	-353	-136	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	2,447	1,891	918	966
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	49,638	51,281	47,176	47,753
Local government gross debt (level) (b) ^{a=}	53,387	55,278	56,196	57,162
Local government holdings of other subsectors debt (level) (c) ⁼	3,749	3,997	9,020	9,409

*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: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	6,611	3,594	7,805	5,826
Net acquisition (+) of financial assets ⁽²⁾	-3,831	3,022	-4,902	7,331
Currency and deposits (F.2)	-4,170	2,897	-1,137	6,898
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	339	125	-3,765	433
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	331	983	2,424	-899
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	331	983	2,424	-899
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	0	25	-5	-83
Difference between capital and financial accounts (B.9-B.9f)	0	25	-5	-83
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	3,111	7,624	5,322	12,175
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	10,559	15,322	21,776	27,053
Social security gross debt (level) (b) ^(2, 5)	15,829	23,453	28,775	40,950
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	5,270	8,131	6,999	13,897

*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.

Statement Number	Member State: Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2015	Year				
		2011 final	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	5,880	5,421	5,406	5,715	5,700
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)	643,351	648,536	644,231	662,465	674,477

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

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