

## 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: 29/03/2013**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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

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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: 29/03/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	half-finalized	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-32.074	-30.118	-27.009	-24.405	-19.908
- Central government	S.1311	-19.881	-23.566	-16.934	-18.954	-8.229
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3.675	-4.851	-3.031	-2.183	-2.701
- Social security funds	S.1314	-8.518	-1.701	-7.044	-3.268	-8.978
		final	half-final	half-final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		348.284	371.784	394.197	427.515	451.281
<i>By category:</i>						
Currency and deposits	AF.2	505	435	473	473	
Securities other than shares, exc. financial derivatives	AF.33	269.150	293.748	308.887	331.257	
Short-term	AF.331	57.559	53.223	43.317	32.870	
Long-term	AF.332	211.591	240.525	265.570	298.387	
Loans	AF.4	78.629	77.601	84.837	95.785	
Short-term	AF.41	12.086	14.038	19.818	29.003	
Long-term	AF.42	66.543	63.563	65.019	66.782	
<b>General government expenditure on:</b>						
Gross fixed capital formation	P.51	21.540	21.337	20.238	20.192	19.175
Interest (consolidated)	EDP D.41	12.518	12.036	12.300	11.474	11.981
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	12.438	11.462	11.901	11.095	11.359
<b>Gross domestic product at current market prices</b>	B.1*g	573.235	588.740	601.973	600.638	610.020

(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**

	Year				
	2009	2010	2011	2012	2013
Member state: Netherlands					
Data are in (millions of units of national currency)					
Date: 29/03/2013					
<b>Working balance in central government accounts</b>	9.730	-25.778	-21.801	-28.282	-19.205
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	-30.755	-2.441	4.288	8.745	11.252
Loans, granted (+)	12.832	4.652	13.834	9.885	12.482
Loans, repayments (-)	-35.616	-5.672	-3.031	-2.035	-1.088
Equities, acquisition (+)	1.706	1	301	2.129	0
Equities, sales (-)	-9.355	-1.045	-5.832	-1.134	-142
Other financial transactions (+/-)	-122	-377	-984	-100	0
of which: transactions in debt liabilities (+/-)	-314	-1.489	-628	-688	0
<i>Detail 1</i>	0	783	11	249	0
<i>Detail 2</i>	-122	-1.760	-995	-349	0
Bonds Curaçao and St. Maarten					
Other financial transactions					
Non-financial transactions not included in the working balance	299	429	322	319	0
<i>Detail 1</i>	299	429	322	319	0
<i>Detail 2</i>					
Balance interest and management fee ING back-up facility					
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1.581	-1.924	-353	349	261
Other accounts receivable (+)	3.047	2.690	-212	798	151
<i>Detail 1</i>	52	77	-174	291	0
<i>Detail 2</i>	5.503	1.797	453	-263	476
<i>Detail 3</i>	-147	-174	52	-222	0
<i>Detail 4</i>	-2.297	1.497	-663	976	-200
<i>Detail 5</i>	-30	-30	-19	-17	0
<i>Detail 6</i>	-96	-5	10	33	0
<i>Detail 7</i>	0	25	0	0	0
<i>Detail 8</i>	62	103	129	0	-125
Other accounts payable (-)	-398	6	148	34	-488
<i>Detail 1</i>	-135	266	153	0	0
<i>Detail 2</i>	34	-5	-5	-4	0
<i>Detail 3</i>	0	0	0	30	0
<i>Detail 4</i>	-47	100	357	-224	-288
<i>Detail 5</i>	-18	32	-61	-29	0
<i>Detail 6</i>	-210	-178	-256	212	-200
<i>Detail 7</i>	97	-7	-40	49	0
<i>Detail 8</i>	-119	-202	0	0	0
Trade credits military equipment sales					
Intermediate consumption					
Emission permits					
Correction on cash-based social assistance benefits in cash					
Correction on cash-based social assistance benefits in kind					
VAT-compensation fund to local government					
Correction on cash-based current transfers to social security funds					
Transfers (current and capital) from non-government sectors					
Other adjustments					
Clearance with other parts of the State					
Other adjustments due to debt assumption Netherlands Antilles					
Other adjustments					
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other central government bodies	-452	1.762	380	-222	-200
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	229	1.690	294	-695	0
<i>Detail 1</i>	22	-125	7	8	0
<i>Detail 2</i>	0	1.570	115	0	0
<i>Detail 3</i>	207	245	172	-703	0
<i>Detail 4</i>					
<i>Detail 5</i>					
<b>Net borrowing (-)/lending(+)(EDP B.9) of central government (S.1311)</b>	<b>-19.881</b>	<b>-23.566</b>	<b>-16.934</b>	<b>-18.954</b>	<b>-8.229</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**

	Year				
	2009	2010	2011	2012	2013
<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>	M	M	M	M	M

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

	2009		2010		2011		2012		2013	
	accrual	3 690	accrual	345	accrual	849	accrual	795	accrual	0
<b>Working balance in local government accounts</b>										
<i>Basis of the working balance</i>										
Financial transactions included in the working balance										
Loans (+/-)	-18.058		-221		-830		8		0	
Equities (+/-)	0		0		0		0		0	
Other financial transactions (+/-)	-18.060		-221		-830		8		0	
of which: transactions in debt liabilities (+/-)	2		0		0		0		0	
Detail 1	0		0		0		0		0	
Detail 2										
Non-financial transactions not included in the working balance	-5.529		-4.809		-4.214		-3.963		0	
Detail 1										
Detail 2										
Difference between interest paid (+) and accrued (EDP D.41)(-)	0		0		0		0		0	
Other accounts receivable (+)	0		0		0		0		0	
Detail 1										
Detail 2										
Other accounts payable (-)	0		0		0		0		0	
Detail 1										
Detail 2										
Working balance (+/-) of entities not part of local government	M	M	M	M	M	M	M	M	M	M
Net borrowing (-) or net lending (+) of other local government bodies	832	1.109	615	822	822	0	0	0	0	0
Detail 1	615	801	629	643	643	0	0	0	0	0
Detail 2	217	308	51	395	395	0	0	0	0	0
Detail 3			-65	-216	-216	0	0	0	0	0
Other adjustments (+/-) (please detail)	15.390	-1.275	549	155	155	-2.701				
Detail 1	2.779	2.192	1.115	1.271	1.271	0				
Detail 2	-1.298	-379	-88	103	103	0				
Detail 3	13.910	-3.088	-478	-1.219	-1.219	0				
<b>Net borrowing (-)/lending(+)</b> (EDP B.9) of local government (S.1313)	<b>-3.675</b>	<b>-4.851</b>	<b>-3.031</b>	<b>-2.183</b>	<b>-2.183</b>	<b>-2.701</b>				
(ESA 95 account)										

(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**

	Year				
	2009	2010	2011	2012	2013
Member state: Netherlands					
Data are in ... (millions of units of national currency)					
Date: 29/03/2013					
<b>Working balance in social security accounts</b>	<b>-9 391</b>	<b>-7 100</b>	<b>-7 548</b>	<b>-3 236</b>	<b>-8 978</b>
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual
Financial transactions included in the working balance					
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
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	37	61	19	8	8
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0	0
Other accounts receivable (+)	782	-410	421	-112	0
Detail 1	634	212	212	0	0
Detail 2	148	-622	208	-112	0
Other accounts payable (-)	-10	-22	-16	12	0
Detail 1	-10	-22	-16	12	0
Detail 2					
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	23	5 811	37	52	0
Detail 1		5 774			
Detail 2	23	37	37	52	0
Other adjustments (+/-) (please detail)	41	-41	43	8	0
Detail 1	40	-46	41	15	0
Detail 2	1	5	2	-7	0
Detail 3					
<b>Net borrowing (-)/lending(+)</b> (EDP B.9) of social security (S.1314)	<b>-8 518</b>	<b>-1 701</b>	<b>-7 044</b>	<b>-3 268</b>	<b>-8 978</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 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)**

	Year			
	2009	2010	2011	2012
Member state: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 29/03/2013				
<b>Net borrowing(+)/lending(-)/(EDP B.9) of general government (S.13)*</b>	<b>32074</b>	<b>30118</b>	<b>27009</b>	<b>24405</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-27.562	-1.477	-5.230	9.609
Currency and deposits (F.2)	-1.813	-3.490	165	-858
Securities other than shares (F.3)	22.669	-973	-1.103	-2.013
Loans (F.4)	-27.583	-1.330	1.235	8.700
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	-33.711	-282	-10	692
Long-term loans (F.42)	6.128	-1.048	1.245	8.008
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-24.995	-781	-6.324	1.102
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-24.995	-781	-6.324	1.102
Increase (+)	1.334	1.070	337	2.236
Reduction (-)	-26.329	-1.851	-6.661	-1.134
Other financial assets (F.1, F.6 and F.7)	4.160	5.097	797	2.678
<b>Adjustments <sup>(2)</sup></b>	<b>-3.753</b>	<b>-5.178</b>	<b>642</b>	<b>-591</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)	-695	-4.336	1.057	1.672
Issuances above(-)/below(+) nominal value	-1.365	-2.454	-1.319	-2.040
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	268	388	671	-76
of which: interest flows attributable to swaps and FRAs	-80	-574	-399	-379
Redemptions of debt above(+)/below(-) nominal value	18	-46	0	26
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1.979	1.270	233	-173
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>37</b>	<b>-8</b>	<b>-105</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	37	-8	-105
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>759</b>	<b>23.500</b>	<b>22.413</b>	<b>33.318</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)**

	Year			
	2009	2010	2011	2012
Member state: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 29/03/2013				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>19881</b>	<b>23566</b>	<b>16934</b>	<b>18954</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-17 842	-3 132	-1 108	17 620
Currency and deposits (F.2)	-3 661	190	325	-557
Securities other than shares (F.3)	18 429	-2 772	-2 186	-1 769
Loans (F.4)	-27 677	-2 955	6 783	17 470
Increase (+)	9 457	9 112	9 579	19 505
Reduction (-)	-37 134	-12 067	-2 796	-2 035
Short term loans (F.41), net	-27 102	-2 690	3 248	8 186
Long-term loans (F.42)	-575	-265	3 535	9 284
Increase (+)	5 097	3 334	6 337	11 319
Reduction (-)	-5 672	-3 599	-2 796	-2 035
Shares and other equity (F.5)	-7 617	-486	-5 482	1 088
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	-7 617	-486	-5 482	1 088
Increase (+)	1 334	1 070	337	2 222
Reduction (-)	-8 951	-1 556	-5 819	-1 134
Other financial assets (F.1, F.6 and F.7)	2 684	2 891	-548	1 388
Adjustments <sup>(3)</sup>	-3 635	-1 647	333	-2 335
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)	-773	-826	769	-108
Issuances above(-)/below(+) nominal value	-1 397	-2 468	-1 319	-2 028
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	284	394	671	-81
of which: interest flows attributable to swaps and FRAs	-80	-574	-399	-379
Redemptions of debt above(+)/below(-) nominal value	1	0	0	26
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-1 950	1 253	212	-144
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
Statistical discrepancies	0	20	16	-88
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	20	16	-88
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1 796</b>	<b>18 807</b>	<b>16 175</b>	<b>34 151</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>301 638</b>	<b>322 994</b>	<b>335 486</b>	<b>361 959</b>
Central government gross debt (level) (b) <sup>(2, 3)</sup>	318 120	336 927	353 102	387 253
Central government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	16 482	13 933	17 616	25 294

\*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)**

	Year			
	2009	2010	2011	2012
Member state: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 29/03/2013				
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	M	M	M	M
Net acquisition (+) of financial assets <sup>(2)</sup>	M	M	M	M
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>	M	M	M	M
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>(5)</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>	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
<b>Change in state government (S.1312) consolidated gross debt <sup>(1),(2)</sup></b>	M	M	M	M
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	M	M	M	M
State government gross debt (level) (b) <sup>(1),(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)**

	Year			
	2009	2010	2011	2012
Member state: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 29/03/2013				
<b>Net borrowing(+)/lending(-)/(EDP B.9) of local government (S.1313)*</b>	<b>3675</b>	<b>4851</b>	<b>3031</b>	<b>2183</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2.457</b>	<b>-126</b>	<b>-83</b>	<b>-334</b>
Currency and deposits (F.2)	1.817	-3.631	-164	-301
Securities other than shares (F.3)	4.545	2.018	1.012	-452
Loans (F.4)	7.013	252	-1.535	-885
<i>Increase (+)</i>	L	L	L	L
<i>Reduction (-)</i>	L	L	L	L
Short term loans (F.41), net	310	1.035	351	435
Long-term loans (F.42)	6.703	-783	-1.886	-1.320
<i>Increase (+)</i>	L	L	L	L
<i>Reduction (-)</i>	L	L	L	L
Shares and other equity (F.5)	-17.378	-295	-842	14
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-17.378	-295	-842	14
<i>Increase (+)</i>	0	0	0	14
<i>Reduction (-)</i>	-17.378	-295	-842	0
Other financial assets (F.1, F.6 and F.7)	1.546	1.530	1.446	1.290
<b>Adjustments <sup>(3)</sup></b>	<b>424</b>	<b>-987</b>	<b>-19</b>	<b>258</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)	436	-958	-40	287
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	17	-46	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-29	17	21	-29
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>1.642</b>	<b>3.738</b>	<b>2.929</b>	<b>2.107</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>43.081</b>	<b>45.454</b>	<b>48.104</b>	<b>50.188</b>
Local government gross debt (level) (b) <sup>(5)</sup>	44.994	48.732	51.661	53.768
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	1.913	3.278	3.557	3.580

\* 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)**

	Year			
	2009	2010	2011	2012
Member state: Netherlands				
Data are in: (millions of units of national currency)				
Date: 29/03/2013				
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>8518</b>	<b>1701</b>	<b>7044</b>	<b>3268</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-624	-1 532	-4 181	2 812
Currency and deposits (F.2)	37	-54	0	0
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	-1 441	-2 422	-4 163	2 861
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	-1 441	-2 422	-4 163	2 861
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)	780	944	-18	-49
<b>Adjustments <sup>(3)</sup></b>	<b>-1 208</b>	<b>-2 820</b>	<b>245</b>	<b>1 542</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)	-1 208	-2 820	245	1 542
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	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>6 686</b>	<b>-2 651</b>	<b>3 108</b>	<b>7 622</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3 565</b>	<b>3 336</b>	<b>10 607</b>	<b>15 368</b>
Social security gross debt (level) (b) <sup>(5)</sup> <sup>(5)</sup>	15 420	12 769	15 877	23 499
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	11 855	9 433	5 270	8 131

\*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

