

## Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

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Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

**Member State: The Netherlands**

**Date: 24/03/2017**

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

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 24/03/2017	ESA 2010 codes	2013	2014	Year 2015	2016	2017
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-15.497	-15.028	-14.134	2.923	L
- Central government	S.1311	-4.790	-7.076	-12.381	-4.615	L
- State government	S.1312	M	M	M	M	L
- Local government	S.1313	-2.286	-1.574	-1.641	268	L
- Social security funds	S.1314	-8.421	-6.378	-112	7.270	L
		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>		442.174	450.487	441.011	434.090	L
<i>By category:</i>						
Currency and deposits	AF.2	1.262	1.126	2.093	4.147	
Debt securities	AF.3	347.162	356.858	347.506	340.737	
Short-term	AF.31	26.086	23.083	14.051	16.605	
Long-term	AF.32	321.076	333.775	333.455	324.132	
Loans	AF.4	93.750	92.503	91.412	89.206	
Short-term	AF.41	26.237	26.800	26.370	24.669	
Long-term	AF.42	67.513	65.703	65.042	64.537	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	23.757	23.298	24.369	23.778	L
<b>Interest (consolidated)</b>	D.41 (uses)	9.913	9.428	8.479	7.551	L
<b>Gross domestic product at current market prices</b>	B.1*g	652.748	663.008	676.531	697.219	L

(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 surplus/ deficit

Member State: The Netherlands	Year					
Data are in (millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 24/03/2017						
<b>Working balance in central government accounts</b>	-11 525	-11 603	6 541	5 796		L
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
<b>Financial transactions included in the working balance</b>	5 149	2 606	-15 883	-16 873		L
Loans, granted (+)	11 774	9 335	6 542	5 446		L
Loans, repayments (-)	-2 710	-3 088	-6 635	-7 830		L
Equities, acquisition (+)	3 347	915	2 703	78		L
Equities, sales (-)	-1 727	-2 197	-4 135	-3 233		L
Other financial transactions (+/-)	-5 535	-2 359	-14 358	-11 334		L
of which: transactions in debt liabilities (+/-)	-5 745	2 617	-7 360	-5 518		L
of which: net settlements under swap contracts (+/-)	440	-151	-5 213	-6 124		L
Detail 1	25	177	148	25		Bonds Curaçao and St. Maarten
Detail 2	-5 496	-292	-6 603	-3 486		Liabilities treasury banking
Detail 3	-178	-146	-321	283		Second party accounts
Detail 4	-184	215	-751	-2 031		EU accounts
Detail 5	298	-658	5 231	-6 124		Other financial transactions
Detail 6	0	-1 455	M	M		Sale IABF Alt A securities
Detail 7	0	0	-1 600	0		Loan SRH
<b>Non-financial transactions not included in the working balance</b>	272	1 155	-410	221		L
Detail 1	141	M	M	M		Balance interest and management fee ING back up facility
Detail 2	33	27	17	9		Balance interest, costs and revenues EFSF
Detail 3	98	111	31	3		Balance accrual booking interest student loans
Detail 4	M	1 017	M	M		One-off cancellation of social security debt due to contingent liability in 2014
Detail 5	M	M	1	448		Levy national resolution fund and DGS fund
Detail 6	0	0	-459	-239		PPP on balance sheet
<b>Difference between interest paid (+) and accrued (D 41)(-)</b>	410	596	947	850		L
<b>Other accounts receivable (+)</b>	671	549	-2 314	5 592		L
Detail 1	-293	-14	-18	21		Trade credits military equipment expenditure
Detail 2	227	105	-167	-72		Trade credits military equipment sales
Detail 3	702	712	331	1 805		Adjustments to cash-based taxes
Detail 4	170	507	-84	2 650		Adjustment to EU contributions (GNI/VAT)
Detail 5	249	-1 406	1 787	278		Adjustment to cash-based natural gas revenues
Detail 6	-17	-17	-17	-17		Adjustment to cash-based auction of radio frequencies
Detail 7	0	184	-194	0		Adjustment to grants to central government units
Detail 8	-74	-23	7	0		Adjustment to grants to social security funds
Detail 9	-25	71	-5	100		Adjustment to capital and current transfers to non government units
Detail 10	-329	47	0	1		Adjustments to cash-based social assistance benefits in cash
Detail 11	-34	53	35	40		Adjustments to cash-based social assistance benefits in kind
Detail 12	97	325	-450	791		Adjustment to prepayment public transport students
Detail 13	-2	-5	-5	-5		Adjustments n e c
<b>Other accounts payable (-)</b>	-484	54	-1 067	-729		L
Detail 1	-92	14	-24	-43		Adjustments to proceeds of emission permits allowances
Detail 2	0	0	0	-71		Adjustment to cash-based auction of radio frequencies
Detail 3	37	90	1	0		Adjustments to VAT-compensation to local government
Detail 4	-1	60	1	33		Adjustments to grants to social security funds
Detail 5	-428	-51	-938	-757		Adjustments to grants to central and local government units
Detail 6	0	-34	-132	100		Adjustments to capital and current transfers to non government units
Detail 7	0	-25	25	0		Adjustments to VAT contribution to EU
<b>Working balance (+/-) of entities not part of central government</b>	0	0	0	0		L
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	688	-245	-385	14		L
<b>Other adjustments (+/-) (please detail)</b>	29	-188	190	514		L
Detail 1	1	-348	286	0		Consolidation state agencies
Detail 2	0	-10	-27	2		Adjustments due to bank accounts embassies
Detail 3	-265	16	30	9		Discrepancy in the working balance
Detail 4	0	0	-50	0		Other
Detail 5	293	152	-49	503		Unexplained residual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	-4 790	-7 076	-12 381	-4 615		L

(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 surplus/ deficit**

Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 24/03/2017	2013	2014	Year 2015	2016	2017	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	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 surplus/ deficit**

Member State: The Netherlands	Year					
Data are in ... (millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 24/03/2017						
<b>Working balance in local government accounts</b>	2.277	1.548	2.046	2.696		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
<b>Financial transactions included in the working balance</b>	-83	-47	-45	-89		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-83	-47	-45	-89		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<b>Non-financial transactions not included in the working balance</b>	-2.991	-1.063	-1.464	-1.661		
Detail 1	-7.004	-5.878	-5.127	-5.308		Transactions included in BS municipalities, provinces, etc.
Detail 2	3.953	4.892	3.663	3.647		Internal flows included in WB not being transactions municipalities, provinces, etc.
Detail 3	38	-87	M	M		Changes in non-fin assets in BS schools
Detail 4	54	38	M	M		Changes in provisions in BS schools
Detail 5	-32	-28	M	M		Interest expenditures/revenues schools
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Other accounts payable (-)	0	0	0	0		
<b>Working balance (+/-) of entities not part of local government</b>	0	0	0	0		
<b>Net lending (+)/ net borrowing (-) of other local government bodies</b>	79	-27	221	176		
Detail 1	79	-27	-113	126		Non-profit institutions
Detail 2	M	M	352	-8		Schools
Detail 3	M	M	-18	56		Grossing up small municipalities and local intergov. organ.
<b>Other adjustments (+/-) (please detail)</b>	-1.568	-1.985	-2.399	-854		
Detail 1	-69	51	-1.190	-601		Corrections to source data
Detail 2	-1.499	-2.036	-1.209	-253		Transfers from / to reserves
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	-2.286	-1.574	-1.641	268		

(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 surplus/ deficit**

Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 24/03/2017	2013	2014	Year 2015	2016	2017	
<b>Working balance in social security accounts</b>	-7.411	-7.433	569	1.456		
<i>Basis of the working balance</i>	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		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Non-financial transactions not included in the working balance	112	-861	81	118		
Detail 1	112	156	81	118		Net fixed capital formation
Detail 2	0	-1.017	0	0		One-off cancellation of debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-1.238	2.204	-145	5.641		
Detail 1	-1.238	2.204	-145	5.641		Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	80	-352	-688	19		
Detail 1	-3	-6	-4	19		Alignment with data of the Ministry of Finance on accrued interest
Detail 2	83	-346	-684	0		Adjustments due to different time of recording of payments to health care insurers
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0		
Other adjustments (+/-) (please detail)	36	64	71	36		
Detail 1	36	59	68	42		Transfers from / to reserves
Detail 2	0	5	3	-6		Other
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-8.421</b>	<b>-6.378</b>	<b>-112</b>	<b>7.270</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 surplus/ deficit 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: 24/03/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>15.497</b>	<b>15.028</b>	<b>14.134</b>	<b>-2.923</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-5.333</b>	<b>-5.965</b>	<b>-19.503</b>	<b>-3.622</b>
Currency and deposits (F.2)	-3.546	-859	-1.379	2.307
Debt securities (F.3)	-6.434	-4.772	-977	-546
Loans (F.4)	3.052	325	-4.176	-3.063
Increase (+)	12.883	12.091	14.498	5.215
Reduction (-)	-9.831	-11.766	-18.674	-8.278
Short term loans (F.41), net	1.412	-355	155	-550
Long-term loans (F.42)	1.640	680	-4.331	-2.513
Increase (+)	8.312	6.070	6.206	4.921
Reduction (-)	-6.672	-5.390	-10.537	-7.434
Equity and investment fund shares/units (F.5)	1.280	-1.451	-4.665	-2.934
Portfolio investments, net <sup>(2)</sup>	-642	-119	-82	3
Equity and investment fund shares/units other than portfolio investments	1.922	-1.332	-4.583	-2.937
Increase (+)	4.173	1.211	2.733	448
Reduction (-)	-2.251	-2.543	-7.316	-3.385
Financial derivatives (F.71)	1.536	-1.035	-5.753	-6.510
Other accounts receivable (F.8)	-1.221	1.827	-2.553	7.124
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>3.517</b>	<b>-501</b>	<b>-4.015</b>	<b>-1.065</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-136	-760	-4.116	2.077
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-527	-1.704	-1.717	-2.015
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	724	765	1.011	882
Redemptions/repurchase of debt above(+)/below(-) nominal value	8	297	214	190
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1.503	901	538	127
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4.951	0	55	-2.326
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>184</b>	<b>-249</b>	<b>-92</b>	<b>689</b>
Difference between capital and financial accounts (B.9-B.9f)	-94	-153	-92	689
Other statistical discrepancies (+/-)	278	-96	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>13.865</b>	<b>8.313</b>	<b>-9.476</b>	<b>-6.921</b>

\*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 24/03/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>4.790</b>	<b>7.076</b>	<b>12.381</b>	<b>4.615</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>10 987</b>	<b>879</b>	<b>-13 837</b>	<b>-4 037</b>
Currency and deposits (F.2)	435	966	-608	922
Debt securities (F.3)	-4 482	-3 916	148	24
Loans (F.4)	11 609	5 975	-991	-3 647
Increase (+)	14 447	10 133	6 351	5 509
Reduction (-)	-2 838	-4 158	-7 342	-9 156
Short term loans (F.41), net	7 535	4 787	1 486	-3 473
Long-term loans (F.42)	4 074	1 188	-2 477	-174
Increase (+)	6 912	5 263	5 293	5 477
Reduction (-)	-2 838	-4 075	-7 770	-5 651
Equity and investment fund shares/units (F.5)	1 678	-1 238	-4 500	-3 140
Portfolio investments, net <sup>(2)</sup>	0	8	-17	0
Equity and investment fund shares/units other than portfolio investments	1 678	-1 246	-4 483	-3 140
Increase (+)	3 400	953	2 720	87
Reduction (-)	-1 722	-2 199	-7 203	-3 227
Financial derivatives (F.71)	1 536	-1 037	-5 753	-6 510
Other accounts receivable (F.8)	211	129	-2 133	8 314
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>2 914</b>	<b>1 305</b>	<b>-1 569</b>	<b>-4 800</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-87	1 199	-1 685	-1 635
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-527	-1 704	-1 717	-2 015
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	705	753	1 016	883
Redemptions/repurchase of debt above(+)/below(-) nominal value	8	178	283	187
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1 386	879	479	109
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4 201	0	55	-2 329
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-168</b>	<b>103</b>	<b>-93</b>	<b>689</b>
Difference between capital and financial accounts (B.9-B.9f)	-168	103	-93	689
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>18.523</b>	<b>9.363</b>	<b>-3.118</b>	<b>-3.533</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>372.798</b>	<b>377.387</b>	<b>372.809</b>	<b>372.327</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	404 097	413 460	410 342	406 809
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	31 299	36 073	37 533	34 482

\*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 24/03/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	M	M	M	M
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	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 <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>(3)</sup></b>	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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase 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.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>	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>(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 lending/ net borrowing 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 surplus/ deficit 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: 24/03/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>2.286</b>	<b>1.574</b>	<b>1.641</b>	<b>-268</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1.465</b>	<b>-4.050</b>	<b>-2.539</b>	<b>-2.004</b>
Currency and deposits (F.2)	1.773	-1.291	617	2.240
Debt securities (F.3)	-1.107	-969	-1.420	-776
Loans (F.4)	-2.100	-883	-1.725	-2.467
Increase (+)	4.902	6.753	9.608	55
Reduction (-)	-7.002	-7.636	-11.333	-2.522
Short term loans (F.41), net	308	-353	162	-544
Long-term loans (F.42)	-2.408	-530	-1.887	-1.923
Increase (+)	1.431	807	913	-140
Reduction (-)	-3.839	-1.337	-2.800	-1.783
Equity and investment fund shares/units (F.5)	-398	-213	-165	206
Portfolio investments, net <sup>(2)</sup>	-642	-127	-65	3
Equity and investment fund shares/units other than portfolio investments	244	-86	-100	203
Increase (+)	773	258	13	361
Reduction (-)	-529	-344	-113	-158
Financial derivatives (F.71)	0	2	0	0
Other accounts receivable (F.8)	367	-696	154	-1.207
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-647</b>	<b>1.646</b>	<b>711</b>	<b>2.317</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	108	1.612	652	2.296
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	12	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>	-10	22	59	18
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-745	0	0	3
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>353</b>	<b>-352</b>	<b>41</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	75	-256	41	0
Other statistical discrepancies (+/-)	278	-96	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>527</b>	<b>-1.182</b>	<b>-146</b>	<b>45</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(4)</sup></b>	<b>47.602</b>	<b>46.103</b>	<b>44.793</b>	<b>44.191</b>
Local government gross debt (level) (b) <sup>(4)</sup>	57.568	56.386	56.240	56.285
Local government holdings of other subsectors debt (level) (c) <sup>(4)</sup>	9.966	10.283	11.447	12.094

\*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 24/03/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>8.421</b>	<b>6.378</b>	<b>112</b>	<b>-7.270</b>
<b>Net acquisition (+) of financial assets <sup>(1)</sup></b>	<b>-1.210</b>	<b>-24</b>	<b>4.841</b>	<b>5.583</b>
Currency and deposits (F.2)	0	-406	5.047	2.437
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)	-1.210	382	-206	3.146
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-746</b>	<b>-1.559</b>	<b>-3.451</b>	<b>-1.713</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-746	-1.559	-3.451	-1.713
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>(5)</sup> (-) of foreign-currency debt	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>-1</b>	<b>0</b>	<b>-40</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	0	-40	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>6.464</b>	<b>4.795</b>	<b>1.462</b>	<b>-3.400</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>21.774</b>	<b>26.997</b>	<b>23.409</b>	<b>17.572</b>
Social security gross debt (level) (b) <sup>(2, 3)</sup>	29.917	34.712	36.174	32.774
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	8.143	7.715	12.765	15.202

\*Please note that the sign convention for net lending/ net borrowing 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: The Netherlands Data are in ...(millions of units of national currency) Date: 24/03/2017	Year				
		2013 final	2014 final	2015 half-finalized	2016 half-finalized	2017 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	5.574	5.561	5.594	6.151	L
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>	661.879	661.287	674.079	687.301	L

(1) Please indicate status of data: estimated, half-finalized, final.  
(2) Data to be provided in particular when GNI is substantially greater than GDP.