



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

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: Netherlands

Date: 30/09/2021

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	9 716	11 064	13 994	-33 417	-50 748
- Central government	S.1311	7 623	6 335	9 448	-35 950	-57 596
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-520	-1 392	-2 207	-2 301	-2 303
- Social security funds	S.1314	2 613	6 121	6 753	4 834	9 151
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		420 307	405 727	394 569	434 795	490 869
<i>By category:</i>						
Currency and deposits	AF.2	1 974	1 608	1 688	1 618	
Debt securities	AF.3	333 825	324 568	311 521	357 136	
Short-term	AF.31	16 960	21 987	17 062	51 920	
Long-term	AF.32	316 865	302 581	294 459	305 216	
Loans	AF.4	84 508	79 551	81 360	76 041	
Short-term	AF.41	19 838	15 529	16 521	10 322	
Long-term	AF.42	64 670	64 022	64 839	65 719	
General government expenditure on:						
Gross fixed capital formation	P.51g	25 412	26 459	27 578	28 566	31 440
Interest (consolidated)	D.41 (uses)	7 396	6 933	6 231	5 443	4 249
Gross domestic product at current market prices	B.1*g	738 146	773 987	813 055	800 095	849 732

(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: Netherlands

Data are in ... (millions of units of national currency)

Date: 30/09/2021

	Year					
	2017	2018	2019	2020	2021	
Working balance in central government accounts	17 701	14 618	12 537	-36 660	-53 636	= feitelijk financieringslekort Rijk (2017-2020 final)
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-9 140	-9 021	-8 231	-9 242	-5 254	
Loans, granted (+)	3 437	3 972	4 437	6 117	4 972	
Loans, repayments (-)	-2 837	-4 737	-4 672	-3 026	-1 315	
Equities, acquisition (+)	35	36	864	0	460	
Equities, sales (-)	-5 726	-8	-688	-829	0	
Other financial transactions (+/-)	-4 049	-8 284	-8 172	-11 504	-9 371	
of which: transactions in debt liabilities (+/-)	-1 484	-3 563	-6 959	-6 454	0	
of which: net settlements under swap contracts (+/-)	-2 598	-4 662	-1 201	-4 831	-1 250	
Detail 1	-3 082	-3 611	-6 031	-6 199		Debt liabilities (F.2) related to treasury banking
Detail 2	2 010	287	-318	64		Debt liabilities (F.2) related to EU accounts
Detail 3	-396	-241	-638	-351		Debt liabilities (F.42) related to PPPs in budget on balance sheet
Detail 4	34	-6	45	-58		Bonds Curaçao and St. Maarten (F.32 assets)
Detail 5	-1	-156	-15	-92		Second party accounts (F.8)
Detail 6	-2 598	-4 662	-1 201	-4 831		Settlements swap contracts (F.7)
Detail 7	-16	105	-14	-37		Other financial transactions
Non-financial transactions not included in the working balance	26	475	453	170	0	
Detail 1	-131	179	-104	-469		Non-financial transactions state agencies and other entities within the State
Detail 2	-313	-196	-9	-9		PPPs state agencies on balance agencies (RVB)
Detail 3	470	492	566	648		Levy national resolution fund and DGF
Difference between interest paid (+) and accrued (D.41)(-)	1 114	857	924	810	1 010	
Other accounts receivable (+)	-1 600	1 259	3 022	12 310	284	
Detail 1	2 071	1 330	1 478	8 251		Adjustment to taxes
Detail 2	-2 637	-400	0	0		Adjustment to EU contributions (GNI/VAT)
Detail 3	424	-103	118	0		Adjustment to natural gas revenues
Detail 4	-6	0	0	0		Adjustment to proceeds from auctions of radio frequencies
Detail 5	-531	-528	1 357	2 596		Adjustment to grants to/from government units
Detail 6	-165	95	-98	6		Adjustment to capital and current transfers to/from non-government units
Detail 7	16	20	40	-11		Adjustment to social assistance benefits
Detail 8	-746	826	31	-75		Adjustment to prepayment public transport students
Detail 9	-6	19	96	1 543		Adjustments n.e.c.
Other accounts payable (-)	-759	-1 342	1 095	-3 544	0	
Detail 1	-632	-1 172	287	-501		Adjustment to taxes (VAT and proceeds of emission permits allowances)
Detail 2	0	-289	289	0		Adjustment to EU contributions (GNI/VAT)
Detail 3	-479	-324	62	-1 130		Adjustment to subsidies
Detail 4	242	242	242	-551		Adjustment to proceeds from auctions of radio frequencies
Detail 5	-186	-177	-27	-7		Adjustment to VAT-compensation to local government
Detail 6	290	-4	5	-1 041		Adjustment to grants to/from government units
Detail 7	181	400	280	-242		Adjustment to capital and current transfers to/from non-government units
Detail 8	25	-18	-43	-70		Adjustments n.e.c.
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+) net borrowing (-) of other central government bodies	258	527	100	93	0	
Other adjustments (+/-) (please detail)	23	-1 038	-452	113	0	
Detail 1	-9	-28	28	-39		Adjustments due to bank accounts embassies
Detail 2	-27	158	-69	93		Discrepancy in the working balance
Detail 3	66	-1 173	-405	69		Financial transactions between entities within the State
Detail 4	-7	5	-6	-10		Other
Net lending (+) net borrowing (-) (B.9) of central government (S.1311)	7 623	6 335	9 448	-35 950	-57 596	

(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: Netherlands	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 30/09/2021					
Working balance in state government accounts	M	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	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 lending (+)/ net borrowing (-) 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 surplus/ deficit

Member State: Netherlands	Year					
Date are in ... (millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in local government accounts	1 817	1 643	1 391	4 309	0	working balances 2017 - 2019 definitive, 2020 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-68	-6	-7	-4 068	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	-68	-6	-7	-4 068	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	-1 824	-1 712	-2 010	-3 069	0	
<i>Detail 1</i>	-6 303	-6 820	-6 912	-6 605		Transactions in balance sheets (investments, withdrawals of provisions, etc.) municipalities, provinces, etc.
<i>Detail 2</i>	4 533	5 147	5 091	3 536		Flows (depreciation, additions to provisions) in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	-165	-142	-253	M		Changes in non-fin. assets in BS schools
<i>Detail 4</i>	178	177	137	M		Changes in provisions in BS schools
<i>Detail 5</i>	-67	-74	-73	M		Interest expenditure/revenue 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 lending (+)/ net borrowing (-) of other local government bodies	23	75	-103	-570	0	
<i>Detail 1</i>	23	75	-103	-125		Non-profit institutions
<i>Detail 2</i>	M	M	M	-445		Schools
Other adjustments (+/-) (please detail)	-468	-1 392	-1 478	1 097	-2 303	
<i>Detail 1</i>	129	-166	-68	-959		Adjustments to source data
<i>Detail 2</i>	-597	-1 226	-1 410	2 056		Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-520	-1 392	-2 207	-2 301	-2 303	

(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: Netherlands	Year					
Data are in ... (millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in social security accounts	1 903	5 680	5 197	4 002	9 151	working balances 2017 - 2019 definitive, 2020 provisional
<i>Basis of the working balance</i>	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	-57	12	1 239	-1 067	0	
<i>Detail 1</i>	16	-17	13	2	0	Net fixed capital formation
<i>Detail 2</i>	-73	29	1 226	-1 069	0	Changes in provisions
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	788	417	299	1 901	0	
<i>Detail 1</i>	788	417	299	1 901	0	Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	-2	-2	0	0	0	
<i>Detail 1</i>	-2	-2	0	0	0	Alignment with data of the Ministry of Finance on accrued interest
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
Other adjustments (+/-) (<i>please detail</i>)	-19	14	18	-2	0	
<i>Detail 1</i>	-19	14	18	-2	0	Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2 613	6 121	6 753	4 834	9 151	
<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 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: Netherlands Data are in ... (millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-9 716	-11 064	-13 994	33 417
Net acquisition (+) of financial assets ⁽¹⁾	-7 346	-1 006	1 216	13 716
Currency and deposits (F.2)	2 220	-645	629	5 690
Debt securities (F.3)	-1 092	1 052	-1 451	-725
Loans (F.4)	1 220	1 799	1 960	4 417
Increase (+)	3 762	3 890	4 947	6 766
Reduction (-)	-2 542	-2 091	-2 987	-2 349
Short term loans (F.41), net	-124	4	189	4
Long-term loans (F.42)	1 344	1 795	1 771	4 413
Increase (+)	3 950	3 345	4 367	6 109
Reduction (-)	-2 606	-1 550	-2 590	-1 696
Equity and investment fund shares/units (F.5)	-5 698	-229	613	-4 639
Portfolio investments, net ⁽²⁾	-207	-473	90	5
Equity and investment fund shares/units other than portfolio investments	-5 491	244	523	-4 644
Increase (+)	523	361	1 351	354
Reduction (-)	-6 014	-117	-828	-4 998
Financial derivatives (F.71)	-2 965	-4 521	-766	-5 089
Other accounts receivable (F.8)	-1 031	1 538	231	14 062
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-970	-2 264	1 580	-6 873
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 064	-1 730	2 177	-5 588
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	1	0
Issuances above(-)/below(+) nominal value	-1 363	-1 262	-1 090	-2 304
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 099	775	898	778
Redemptions/repurchase of debt above(+)/below(-) nominal value	102	50	23	5
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	256	-97	-429	236
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	-75	-246	40	-34
Difference between capital and financial accounts (B.9-B.9f)	-111	-214	47	-34
Other statistical discrepancies (+/-)	36	-32	-7	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-18 107	-14 580	-11 158	40 226

*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: Netherlands Data are in ... (millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-7 623	-6 335	-9 448	35 950
Net acquisition (+) of financial assets ⁽⁵⁾	-7 907	-3 395	1 825	16 096
Currency and deposits (F.2)	2 009	-132	909	6 268
Debt securities (F.3)	-165	1 262	334	335
Loans (F.4)	1 176	-701	-3	3 032
Increase (+)	3 373	3 655	4 521	5 807
Reduction (-)	-2 197	-4 356	-4 524	-2 775
Short term loans (F.41), net	-1 075	-2 816	-2 911	-1 105
Long-term loans (F.42)	2 251	2 115	2 908	4 137
Increase (+)	3 369	3 628	4 322	5 596
Reduction (-)	-1 118	-1 513	-1 414	-1 459
Equity and investment fund shares/units (F.5)	-5 571	-56	373	-615
Portfolio investments, net ⁽²⁾	-3	-228	38	11
Equity and investment fund shares/units other than portfolio investments	-5 568	172	335	-626
Increase (+)	234	211	1 104	219
Reduction (-)	-5 802	-39	-769	-845
Financial derivatives (F.71)	-2 953	-4 519	-767	-5 089
Other accounts receivable (F.8)	-2 403	751	979	12 165
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-989	-1 871	982	-5 406
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-992	-1 311	1 645	-4 093
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1 363	-1 262	-1 090	-2 304
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1 036	767	833	747
Redemptions/repurchase of debt above(+)/below(-) nominal value	100	53	23	8
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	280	-118	-429	236
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-50	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-136	-197	48	-49
Difference between capital and financial accounts (B.9-B.9f)	-136	-197	48	-49
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	-16 655	-11 798	-6 593	46 591
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	361 741	352 659	349 022	396 613
Central government gross debt (level) (b) ^(2,3)	395 119	363 321	376 728	423 319
Central government holdings of other subsectors debt (level) (-) ⁽³⁾	33 378	30 662	27 706	26 706

*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: Netherlands Data are in ... (millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)¹⁾	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 ⁽³⁾	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(-) ⁽⁵⁾ 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 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)

	Year			
	2017	2018	2019	2020
Member State: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 30/09/2021				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	520	1 392	2 207	2 301
Net acquisition (+) of financial assets ⁽¹⁾	-1 185	-725	-1 248	-1 153
Currency and deposits (F.2)	717	-614	1 692	3 329
Debt securities (F.3)	-1 314	-343	-1 981	-1 071
Loans (F.4)	-875	-232	-993	385
Increase (+)	650	117	383	861
Reduction (-)	-1 525	-349	-1 376	-476
Short term loans (F.41), net	-116	0	-3	8
Long-term loans (F.42)	-759	-232	-990	377
Increase (+)	653	117	383	845
Reduction (-)	-1 412	-349	-1 373	-468
Equity and investment fund shares/units (F.5)	-127	-173	239	-4 024
Portfolio investments, net ⁽²⁾	-204	-245	52	-6
Equity and investment fund shares/units other than portfolio investments	77	72	187	-4 018
Increase (+)	289	150	246	135
Reduction (-)	-212	-78	-59	-4 153
Financial derivatives (F.71)	-12	-2	1	0
Other accounts receivable (F.8)	426	639	-206	228
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	985	-42	321	-2 515
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1 085	-76	246	-2 544
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	2	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	73	13	73	29
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-24	21	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-149	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	61	-48	-8	15
Difference between capital and financial accounts (B.9-B.9f)	25	-17	-1	15
Other statistical discrepancies (+/-)	36	-31	-7	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	381	577	1 272	-1 352
Local government contribution to general government debt (a-b-c) ⁽⁵⁾	43 797	44 611	44 098	38 849
Local government gross debt (level) (b) ---	55 672	56 249	57 521	56 169
Local government holdings of other subsectors debt (level) (c)-	11 875	11 638	13 423	17 320

*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: Netherlands Data are in ..(millions of units of national currency) Date: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2 613	-6 121	-6 753	-4 834
Net acquisition (+) of financial assets ⁽²⁾	1 848	3 537	4 230	5 948
Currency and deposits (F.2)	1 772	3 474	3 908	985
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 ⁽³⁾	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)	76	63	322	4 963
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-287	-258	-578	-2 245
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-287	-258	-578	-2 245
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	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1 052	-2 842	-3 101	-1 131
Social security contribution to general government debt (a=b-c) ⁽⁶⁾	14 768	8 457	1 449	-667
Social security gross debt (level) (b) ⁽⁵⁾	31 810	28 968	25 867	24 736
Social security holdings of other subsectors debt (level) (c)-	17 041	20 511	24 418	25 403

*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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2021	Year				
		2017 final	2018 final	2019 final	2020 half-finalized	2021 forecast
2	Trade credits and advances (AF.81 L)	7 685	8 015	8 284	8 463	8 500
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)	743 753	782 852	816 447	786 181	844 822
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					