



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: 30/09/2024

Notification: October 2024

DD/MM/YYYY

notification in format April/October 20xx

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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2024 | ESA 2010 codes | 2020 | 2021 | Year 2022 | 2023 | 2024 |
| | | final | final | final | half-finalized | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -29 457 | -19 599 | 115 | -3 820 | -18 502 |
| - Central government | S.1311 | -32 155 | -29 281 | -14 187 | -22 307 | -30 162 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | -1 642 | 1 691 | 2 827 | 87 | -623 |
| - Social security funds | S.1314 | 4 340 | 7 991 | 11 475 | 18 400 | 12 283 |
| | | | | | | |
| | | final | final | final | half-finalized | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 435 565 | 449 620 | 480 465 | 481 468 | 498 801 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 1 365 | 1 979 | 1 796 | 1 779 | |
| Debt securities | AF.3 | 357 027 | 372 454 | 407 575 | 406 548 | |
| Short-term | AF.31 | 35 890 | 26 137 | 48 258 | 33 057 | |
| Long-term | AF.32 | 321 137 | 346 317 | 359 317 | 373 491 | |
| Loans | AF.4 | 77 173 | 75 187 | 71 094 | 73 141 | |
| Short-term | AF.41 | 10 452 | 6 772 | 2 864 | 7 257 | |
| Long-term | AF.42 | 66 721 | 68 415 | 68 230 | 65 884 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 29 790 | 30 411 | 31 587 | 33 597 | 34 275 |
| Interest (consolidated) | D.41 (uses) | 5 659 | 4 841 | 5 650 | 7 309 | 8 225 |
| | | | | | | |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 816 463 | 891 550 | 993 820 | 1 067 599 | 1 128 207 |

(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: 30/09/2024 | 2020 | 2021 | Year 2022 | 2023 | 2024 | |
| Working balance in central government accounts | -36 660 | -23 645 | -21 905 | -256 | -17 507 | = feitelijk financieringstekort Rijk (2020-2023 final) |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | planned | |
| Financial transactions included in the working balance | -9 836 | -16 995 | -7 784 | -20 583 | -522 | |
| Loans, granted (+) | 7 040 | 5 905 | 6 390 | 5 282 | 17 032 | |
| Loans, repayments (-) | -4 540 | -6 229 | -5 234 | -17 848 | -1 642 | |
| Equities, acquisition (+) | 8 | 230 | 566 | 1 091 | 550 | |
| Equities, sales (-) | -867 | -630 | -424 | -1 385 | -904 | |
| Other financial transactions (+/-) | -11 477 | -16 271 | -9 082 | -7 723 | -15 558 | |
| of which: transactions in debt liabilities (+/-) | -6 491 | -13 498 | -8 108 | -7 838 | 0 | |
| of which: net settlements under swap contracts (+/-) | -4 831 | -2 425 | -969 | -30 | 83 | |
| Detail 1 | -6 104 | -12 488 | -7 971 | -7 961 | | Debt liabilities (F.2) related to treasury banking |
| Detail 2 | 64 | -578 | 203 | 246 | | Debt liabilities (F.2) related to EU accounts |
| Detail 3 | -483 | -419 | -315 | -112 | | Debt liabilities (F.42) related to PPPs in budget on balance sheet |
| Detail 4 | -58 | -8 | -6 | 27 | | Bonds Curaçao and St. Maarten (F.32 assets) |
| Detail 5 | 1 | -276 | -52 | -116 | | Third party accounts (F.8) |
| Detail 6 | -4 831 | -2 425 | -969 | -30 | | Settlements swap contracts (F.7) |
| Detail 7 | -66 | -77 | 28 | 223 | | Other financial transactions |
| Non-financial transactions not included in the working balance | 291 | 2 639 | 5 330 | -2 551 | 0 | |
| Detail 1 | -348 | 1 821 | 4 715 | -3 198 | | Non-financial transactions state agencies and other entities within the State |
| Detail 2 | -9 | 60 | 60 | 78 | | PPPs state agencies on balance agencies (RVB) |
| Detail 3 | 648 | 758 | 555 | 569 | | Levy national resolution fund and DGF |
| Difference between interest paid (+) and accrued (D.41)(-) | 810 | 885 | 1 141 | -375 | 0 | |
| Other accounts receivable (+) | 15 031 | 12 751 | 7 918 | 2 405 | 0 | |
| Detail 1 | 8 031 | 6 043 | 6 822 | 1 006 | | Adjustment to taxes |
| Detail 2 | 222 | 1 759 | 1 288 | -1 027 | | Adjustment to subsidies |
| Detail 3 | 0 | 76 | 1 607 | -1 626 | | Adjustment to natural gas revenues |
| Detail 4 | 14 | 62 | 331 | -330 | | Adjustment to social assistance benefits |
| Detail 5 | 5 337 | 3 067 | -2 091 | 2 436 | | Adjustment to grants to/from government units |
| Detail 6 | 5 | -33 | -5 | -5 | | Adjustment to capital and current transfers to/from non-government units |
| Detail 7 | 659 | 935 | 756 | 1 418 | | Adjustment to EU contributions and grants |
| Detail 8 | -75 | 225 | -90 | 40 | | Adjustment to prepayment public transport students |
| Detail 9 | 93 | -57 | 46 | 166 | | Adjustment related to trade credits |
| Detail 10 | 745 | 674 | -746 | 327 | | Adjustments n.e.c. |
| Other accounts payable (-) | -2 047 | -4 087 | -1 309 | 2 540 | -12 134 | |
| Detail 1 | -308 | -1 559 | -2 142 | 515 | | Adjustment to taxes (VAT and proceeds of emission permits allowances) |
| Detail 2 | -615 | -1 808 | 2 422 | -94 | | Adjustment to subsidies |
| Detail 3 | -551 | -124 | 284 | 146 | | Adjustment to proceeds from auctions of radio frequencies |
| Detail 4 | -172 | -130 | -1 351 | 1 466 | | Adjustment to grants to/from government units |
| Detail 5 | -175 | -64 | -536 | 147 | | Adjustment to capital and current transfers to/from non-government units |
| Detail 6 | -167 | 3 | -313 | 461 | | Adjustment to EU contributions and grants |
| Detail 7 | -34 | -430 | 327 | -101 | | Adjustment related to trade credits |
| Detail 8 | -25 | 25 | 0 | 0 | | 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 | 178 | 125 | 508 | 13 | 0 | |
| Other adjustments (+/-) (please detail) | 78 | -954 | 1 914 | -3 500 | 0 | |
| Detail 1 | -10 | -2 | 14 | 6 | | Discrepancy in the working balance |
| Detail 2 | 69 | -951 | 1 819 | -3 508 | | Financial transactions between entities within the State |
| Detail 3 | 19 | -1 | 81 | 2 | | Other |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -32 155 | -29 281 | -14 187 | -22 307 | -30 162 | |

(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 Data are in ...(millions of units of national currency) Date: 30/09/2024 | 2020 | 2021 | Year 2022 | 2023 | 2024 | |
| Working balance in state government accounts | 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 | | |
| Non-financial transactions not included in the working balance | M | M | M | M | | |
| Difference between interest paid (+) and accrued (D.41)(-) | M | M | M | M | | |
| Other accounts receivable (+) | M | M | M | M | | |
| Other accounts payable (-) | 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 | | |
| Other adjustments (+/-) (<i>please detail</i>) | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | 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 | | | | | | |
|--|----------------|----------------|----------------|----------------|-------------|---|
| Data are in ...(millions of units of national currency) | | | | | | |
| Date: 30/09/2024 | | | | | | |
| | 2020 | 2021 | Year 2022 | 2023 | 2024 | |
| Working balance in local government accounts | 2 077 | 2 679 | 3 716 | 3 779 | | working balances 2020 - 2022 definitive, 2023 provisional |
| <i>Basis of the working balance</i> | <i>accrual</i> | <i>accrual</i> | <i>accrual</i> | <i>accrual</i> | | |
| Financial transactions included in the working balance | -4 097 | 24 | 14 | -14 | | |
| Loans (+/-) | 0 | 0 | 0 | 0 | | |
| Equities (+/-) | -4 143 | -21 | -5 | -16 | | |
| Other financial transactions (+/-) | 46 | 45 | 19 | 2 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | 46 | 45 | 19 | 2 | | |
| Non-financial transactions not included in the working balance | -2 099 | -1 915 | -1 831 | -4 389 | | |
| Detail 1 | -7 110 | -7 381 | -7 800 | -8 244 | | Transactions in balance sheets (investments, withdrawals of provisions, etc.) municipalities, provinces, etc. |
| Detail 2 | 5 083 | 5 378 | 6 195 | 3 952 | | Flows (depreciation, additions to provisions) in WB not being transactions municipalities, provinces, etc. |
| Detail 3 | -72 | 88 | -226 | -97 | | Data missing in the primary data sources |
| 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 | | |
| Working balance (+/-) of entities not part of local government | 0 | 0 | 0 | 0 | | |
| Net lending (+)/ net borrowing (-) of other local government bodies | -209 | 1 683 | 995 | 1 045 | | |
| Detail 1 | 73 | 284 | -57 | 52 | | Non-profit institutions |
| Detail 2 | -282 | 1 399 | 1 052 | 993 | | Schools |
| Other adjustments (+/-) (please detail) | 2 686 | -780 | -67 | -334 | -623 | |
| Detail 1 | -80 | -85 | -134 | 139 | | Adjustments to source data |
| Detail 2 | 2 766 | -695 | 66 | -482 | | Transfers from / to reserves |
| Detail 3 | 0 | 0 | 1 | 9 | | Unexplained residual |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | -1 642 | 1 691 | 2 827 | 87 | -623 | |

(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 Data are in ...(millions of units of national currency) Date: 30/09/2024 | 2020 | 2021 | Year 2022 | 2023 | 2024 | |
| Working balance in social security accounts | 3 217 | 8 655 | 11 503 | 19 675 | 12 283 | working balances 2020 - 2022 definitive, 2023 provisional |
| <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 | -1 126 | -81 | -161 | -427 | | |
| Detail 1 | 0 | 17 | -1 | -35 | | Net fixed capital formation |
| Detail 2 | -1 126 | -98 | -111 | -392 | | Changes in provisions |
| Detail 3 | 0 | 0 | -49 | 0 | | Interest not included in the working balance (AWBZ scheme, in liquidation) |
| Difference between interest paid (+) and accrued (D.41)(-) | 0 | 0 | 0 | 0 | | |
| Other accounts receivable (+) | 2 250 | 669 | -218 | -844 | | |
| Detail 1 | 2 250 | 669 | -218 | -844 | | Adjusted cash data from the Taks Authority |
| Other accounts payable (-) | 0 | -1 250 | 352 | 0 | | |
| Detail 1 | 0 | -1 250 | 352 | 0 | | Adjustments to health care expenses |
| 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) | -1 | -2 | -1 | -4 | | |
| Detail 1 | -1 | -2 | -1 | -6 | | Alignment with interest data of the State |
| Detail 2 | 0 | 0 | 0 | 2 | | Alignment transfers between SSFs |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 4 340 | 7 991 | 11 475 | 18 400 | 12 283 | |
| (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: Netherlands | Year | | | | |
| Data are in ...(millions of units of national currency) | 2020 | 2021 | 2022 | 2023 | |
| Date: 30/09/2024 | | | | | |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 29 457 | 19 599 | -115 | 3 820 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 19 262 | 7 609 | 27 233 | -12 635 | |
| Currency and deposits (F.2) | 5 661 | -5 687 | 8 019 | -3 343 | |
| Debt securities (F.3) | -385 | 958 | 2 046 | -1 960 | |
| Loans (F.4) | 3 933 | 2 432 | 5 248 | -1 977 | |
| Increase (+) | 7 611 | 6 432 | 9 514 | 4 844 | |
| Reduction (-) | -3 678 | -4 000 | -4 266 | -6 821 | |
| Short term loans (F.41), net | 4 | 64 | 3 864 | -3 484 | |
| Long-term loans (F.42) | 3 929 | 2 368 | 1 384 | 1 507 | |
| Increase (+) | 7 425 | 6 319 | 5 636 | 4 826 | |
| Reduction (-) | -3 496 | -3 951 | -4 252 | -3 319 | |
| Equity and investment fund shares/units (F.5) | -4 621 | 385 | 940 | -627 | |
| Portfolio investments, net ⁽²⁾ | 25 | 37 | 864 | -102 | |
| Equity and investment fund shares/units other than portfolio investments | -4 646 | 348 | 76 | -525 | |
| Increase (+) | 434 | 1 087 | 665 | 869 | |
| Reduction (-) | -5 080 | -739 | -589 | -1 394 | |
| Financial derivatives (F.71) | -5 064 | -2 287 | -877 | -68 | |
| Other accounts receivable (F.8) | 19 738 | 11 808 | 11 857 | -4 660 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | -7 968 | -13 204 | 3 661 | 9 811 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M | |
| Net incurrence (-) of other accounts payable (F.8) | -6 679 | -7 246 | -1 136 | 3 966 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | -23 | 0 | |
| Issuances above(-)/below(+) nominal value | -2 636 | -7 119 | 3 868 | 5 656 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 1 103 | 1 268 | 1 142 | 139 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 8 | -25 | -90 | 17 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 236 | -82 | -100 | 33 | |
| 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 | -134 | 51 | 66 | 7 | |
| Difference between capital and financial accounts (B.9-B.9f) | -107 | 44 | 62 | 7 | |
| Other statistical discrepancies (+/-) | -27 | 7 | 4 | 0 | |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 40 617 | 14 055 | 30 845 | 1 003 | |

*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: 30/09/2024 | Year | | | | |
| | 2020 | 2021 | 2022 | 2023 | |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 32 155 | 29 281 | 14 187 | 22 307 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 22 346 | 7 972 | 25 266 | -21 545 | |
| Currency and deposits (F.2) | 6 230 | -4 556 | 7 927 | -3 480 | |
| Debt securities (F.3) | 443 | 1 572 | 2 465 | -1 655 | |
| Loans (F.4) | 2 492 | -565 | 4 831 | -16 298 | |
| Increase (+) | 7 336 | 6 092 | 10 200 | 5 339 | |
| Reduction (-) | -4 844 | -6 657 | -5 369 | -21 637 | |
| Short term loans (F.41), net | -1 235 | -2 742 | 2 932 | -17 761 | |
| Long-term loans (F.42) | 3 727 | 2 177 | 1 899 | 1 463 | |
| Increase (+) | 7 124 | 5 970 | 6 361 | 5 338 | |
| Reduction (-) | -3 397 | -3 793 | -4 462 | -3 875 | |
| Equity and investment fund shares/units (F.5) | -632 | -320 | 834 | -742 | |
| Portfolio investments, net ⁽²⁾ | 23 | 37 | 874 | -102 | |
| Equity and investment fund shares/units other than portfolio investments | -655 | -357 | -40 | -640 | |
| Increase (+) | 295 | 294 | 462 | 748 | |
| Reduction (-) | -950 | -651 | -502 | -1 388 | |
| Financial derivatives (F.71) | -5 093 | -2 332 | -896 | -70 | |
| Other accounts receivable (F.8) | 18 906 | 14 173 | 10 105 | 700 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | -7 648 | -11 952 | -325 | 8 644 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M | |
| Net incurrence (-) of other accounts payable (F.8) | -6 331 | -5 953 | -5 061 | 3 898 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 | |
| Issuances above(-)/below(+) nominal value | -2 636 | -7 119 | 3 868 | 5 656 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 1 076 | 1 214 | 1 002 | -948 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 7 | -12 | -35 | 5 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 236 | -82 | -99 | 33 | |
| 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 | -168 | -10 | 10 | 2 | |
| Difference between capital and financial accounts (B.9-B.9f) | -168 | -2 | 10 | 2 | |
| Other statistical discrepancies (+/-) | 0 | -8 | 0 | 0 | |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 46 685 | 25 291 | 39 138 | 9 408 | |
| Central government contribution to general government debt (a=b-c) ⁽⁶⁾ | 396 926 | 424 973 | 464 908 | 488 398 | |
| Central government gross debt (level) (b) ^(2, 5) | 423 549 | 448 840 | 487 978 | 497 386 | |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 26 623 | 23 867 | 23 070 | 8 988 | |

***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: 30/09/2024 | Year | | | | |
|--|----------|----------|----------|----------|--|
| | 2020 | 2021 | 2022 | 2023 | |
| 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 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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2024 | Year | | | | |
|--|---------------|---------------|---------------|---------------|--|
| | 2020 | 2021 | 2022 | 2023 | |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | 1 642 | -1 691 | -2 827 | -87 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 368 | 4 714 | 4 372 | 1 023 | |
| Currency and deposits (F.2) | 3 332 | 3 805 | 2 562 | 3 184 | |
| Debt securities (F.3) | -886 | -638 | -453 | -359 | |
| Loans (F.4) | 333 | 238 | -383 | 239 | |
| Increase (+) | 1 054 | 892 | 273 | 529 | |
| Reduction (-) | -721 | -654 | -656 | -290 | |
| Short term loans (F.41), net | 8 | 3 | 28 | 18 | |
| Long-term loans (F.42) | 325 | 235 | -411 | 221 | |
| Increase (+) | 1 043 | 899 | 231 | 511 | |
| Reduction (-) | -718 | -664 | -642 | -290 | |
| Equity and investment fund shares/units (F.5) | -3 981 | 721 | 142 | 115 | |
| Portfolio investments, net ⁽²⁾ | 2 | 0 | -10 | 0 | |
| Equity and investment fund shares/units other than portfolio investments | -3 983 | 721 | 152 | 115 | |
| Increase (+) | 147 | 809 | 239 | 121 | |
| Reduction (-) | -4 130 | -88 | -87 | -6 | |
| Financial derivatives (F.71) | 29 | 45 | 19 | 2 | |
| Other accounts receivable (F.8) | 1 541 | 543 | 2 485 | -2 158 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | -3 263 | -2 515 | -3 848 | -1 625 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M | |
| Net incurrence (-) of other accounts payable (F.8) | -3 283 | -2 549 | -3 839 | -1 613 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -8 | -16 | -59 | 0 | |
| Issuances above(-)/below(+) nominal value | 0 | 0 | 0 | 0 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | 28 | 50 | 50 | -9 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | -3 | |
| 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 | 34 | 61 | 56 | 5 | |
| Difference between capital and financial accounts (B.9-B.9f) | 61 | 46 | 52 | 5 | |
| Other statistical discrepancies (+/-) | -27 | 15 | 4 | 0 | |
| Change in local government (S.1313) consolidated gross debt ^(1, 2) | -1 219 | 569 | -2 247 | -684 | |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 39 309 | 34 954 | 30 324 | 27 760 | |
| Local government gross debt (level) (b) ^(2, 3) | 56 542 | 57 111 | 54 864 | 54 180 | |
| Local government holdings of other subsectors debt (level) (c) ⁽³⁾ | 17 233 | 22 157 | 24 540 | 26 420 | |

***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: 30/09/2024 | Year | | | | |
|--|---------------|----------------|----------------|----------------|--|
| | 2020 | 2021 | 2022 | 2023 | |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | -4 340 | -7 991 | -11 475 | -18 400 | |
| Net acquisition (+) of financial assets ⁽²⁾ | 9 575 | 8 352 | 2 911 | 2 717 | |
| Currency and deposits (F.2) | 885 | 6 839 | 3 539 | 5 656 | |
| 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) | 8 690 | 1 513 | -628 | -2 939 | |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 | |
| Adjustments ⁽²⁾ | -6 464 | -3 165 | 7 659 | 1 418 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M | |
| Net incurrence (-) of other accounts payable (F.8) | -6 464 | -3 165 | 7 659 | 1 418 | |
| 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) | -1 229 | -2 804 | -905 | -14 265 | |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | -670 | -10 307 | -14 767 | -34 690 | |
| Social security gross debt (level) (b) ^(2, 5) | 24 638 | 21 834 | 20 929 | 6 664 | |
| Social security holdings of other subsectors debt (level) (c) ^(a) | 25 308 | 32 141 | 35 696 | 41 354 | |

***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: 30/09/2024 | Year | | | | |
|---------------------|---|---------------|---------------|---------------|------------------------|------------------|
| | | 2020 final | 2021 final | 2022 final | 2023 half-finalized | 2024 forecast |
| 2 | Trade credits and advances (AF.81 L) | 9 307 | 10 015 | 10 957 | 11 563 | 12 000 |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | Data: | L | L | L | L | L |
| | Institutional characteristics: | | | | | |
| 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) | 791 001 | 902 376 | 979 176 | 1 058 690 | 1 119 217 |
| | (1) Please indicate status of data: estimated, half-finalized, final. | | | | | |
| | (2) Data to be provided in particular when GNI is substantially greater than GDP. | | | | | |