

# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

---

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: Netherlands**

**Date: 27/09/2013**

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.**

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

**Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus 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 deficit/surplus and debt levels and provision of associated data**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-32,074	-30,109	-26,010	-24,323	-19,010
- Central government	S.1311	-19,881	-23,688	-16,757	-18,787	-6,202
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3,675	-4,813	-2,920	-2,489	-2,489
- Social security funds	S.1314	-8,518	-1,608	-6,333	-3,047	-10,318
		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>		348,284	372,028	393,671	427,106	451,024
<i>By category:</i>						
Currency and deposits	AF.2	505	435	475	510	
Securities other than shares, exc. financial derivatives	AF.33	269,150	293,786	308,657	331,098	
Short-term	AF.331	57,559	53,223	43,350	32,908	
Long-term	AF.332	211,591	240,563	265,307	298,190	
Loans	AF.4	78,629	77,807	84,539	95,498	
Short-term	AF.41	12,086	14,260	19,716	28,892	
Long-term	AF.42	66,543	63,547	64,823	66,606	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	21,540	21,337	20,029	19,997	19,572
<b>Interest (consolidated)</b>	EDP D.41	12,518	12,188	12,335	11,367	11,542
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	12,438	11,614	11,936	10,984	11,053
<b>Gross domestic product at current market prices</b>	B.1*g	573,235	586,789	599,047	599,338	601,553

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

**Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus**

Member state: Netherlands

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

Date: 27/09/2013

	2009	2010	Year 2011	2012	2013	
<b>Working balance in central government accounts</b>	<b>9,730</b>	<b>-25,778</b>	<b>-21,801</b>	<b>-28,282</b>	<b>-21,327</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-30,755	-2,441	4,280	8,691	15,006	
Loans, granted (+)	12,832	4,652	13,830	10,103	12,390	
Loans, repayments (-)	-35,816	-5,672	-3,035	-2,028	0	
Equities, acquisition (+)	1,706	1	301	2,129	2,616	In 2012 capital injection into ESM (1829 million euros)
Equities, sales (-)	-9,355	-1,045	-5,832	-1,156	0	In 2012 ING sales of equity (1091 million euros)
Other financial transactions (+/-)	-122	-377	-984	-357	0	
of which: transactions in debt liabilities (+/-)	-314	-1,489	-628	-688	0	
Detail 1	0	783	11	0	0	Bonds Curaçao and St. Maarten
Detail 2	-122	-1,160	-995	-357	0	Other financial transactions
Non-financial transactions not included in the working balance	299	429	344	368	0	
Detail 1	299	429	322	319	0	Balance interest and management fee ING back up facility
Detail 2			22	49	0	Balance interest, costs and revenues EFSF
Difference between interest paid (+) and accrued (EDP D.41)(-)	-270	85	780	349	466	
Other accounts receivable (+)	3,047	2,685	-275	590	53	
Detail 1	52	77	-174	170	0	Trade credits military equipment expenditure
Detail 2	5,503	1,192	438	-264	227	Correction on cash-based taxes
Detail 3	-147	-174	52	-222	0	In 2002 fees for collection costs, as from 2003 refund on GNI payment to EU
Detail 4	-2,297	1,497	-788	893	100	Correction on cash-based natural gas revenues
Detail 5	-30	-30	80	-17	0	Correction on cash-based auction of radio frequencies
Detail 6	-96	-5	-12	30	0	Correction on cash-based current transfers to social security funds
Detail 7	0	25	0	0	0	Transfers (current and capital ) from non government sectors
Detail 8	62	103	129	0	-274	Other adjustments
Other accounts payable (-)	-368	-171	-188	-266	-200	
Detail 1	-105	-25	-160	-131	0	Trade credits military equipment sales
Detail 2	34	-5	-5	-5	0	Intermediate consumption
Detail 3	0	114	-55	-30	0	Emission permits
Detail 4	-47	100	387	-249	0	Correction on cash-based social assistance benefits in cash
Detail 5	-18	32	-61	-28	0	Correction on cash-based social assistance benefits in kind
Detail 6	-210	-178	-256	212	-200	VAT-compensation fund to local government
Detail 7	97	-7	-38	-35	0	Correction on cash-based current transfers to social security funds
Detail 8	-119	-202	0	0	0	Transfers (current and capital ) to non government sectors
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	1,772	629	-44	-200	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1,112	-269	-526	-193	0	
Detail 1	22	-125	7	8	0	Clearance with other parts of the State
Detail 2	0	1,570	115	0	0	Other adjustments due to debt assumption Netherlands Antilles
Detail 3	-1,134	-1,714	-648	-201	0	Other adjustments
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-19,881</b>	<b>-23,688</b>	<b>-16,757</b>	<b>-18,787</b>	<b>-6,202</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**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	2009	2010	Year 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	
<i>(ESA 95 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 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus**

Member state: Netherlands	Year					
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 27/09/2013						
<b>Working balance in local government accounts</b>	3,690	345	306	794	0	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-18,058	-117	-918	8	0	Huge amount in 2009 is related to sale of shares energy companies
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	-18,060	-117	-918	8	0	
Other financial transactions (+/-)	2	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	-5,529	-4,877	-4,049	-4,065	0	Net fixed capital formation and purchase/sales of land plus other payments via balance
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	
Net borrowing (-) or net lending (+) of other local government bodies	832	1,109	651	621	0	
Detail 1	615	801	435	576	0	Schools
Detail 2	217	308	216	261	0	Other NPI's belonging to local government
				-216	0	Grossing up small municipalities
Other adjustments (+/-) (please detail)	15,390	-1,273	1,090	153	-2,489	
Detail 1	2,779	2,192	2,148	1,270	0	Provisions registered in the working balance
Detail 2	-1,299	-377	-120	102	0	Internal interest flows etc.
Detail 3	13,910	-3,088	-938	-1,219	0	Transfers from / to reserves
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-3,675</b>	<b>-4,813</b>	<b>-2,920</b>	<b>-2,489</b>	<b>-2,489</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 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013		2009	2010	Year 2011	2012	2013	
<b>Working balance in social security accounts</b>		<b>-9,391</b>	<b>-7,003</b>	<b>-5,306</b>	<b>-3,105</b>	<b>-10,318</b>	
<i>Basis of the working balance</i>		accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance		0	0	0	0	0	
Loans (+/-)		0	0	0	0	0	
Equities (+/-)		0	0	0	0	0	
Other financial transactions (+/-)		0	0	0	0	0	
of which: transactions in debt liabilities (+/-)		0	0	0	0	0	
<i>Detail 1</i>							
<i>Detail 2</i>							
Non-financial transactions not included in the working balance		37	54	17	35	0	Net fixed capital formation
<i>Detail 1</i>							
<i>Detail 2</i>							
Difference between interest paid (+) and accrued (EDP D.41)(-)		0	0	0	0	0	
Other accounts receivable (+)		782	-410	-1,115	-46	0	
<i>Detail 1</i>		634	212	334	0	0	Adjustment for reclaims of the health care insurance act (ZVW) on hospitals not taken into account in WB
<i>Detail 2</i>		148	-622	-1,449	-46	0	The tax authority source for the social contributions is used
Other accounts payable (-)		-10	-22	-15	1	0	
<i>Detail 1</i>		-10	-22	-15	1	0	The Ministry of Finance data are used to obtain accrued interest
<i>Detail 2</i>							
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	5,817	37	43	0	
<i>Detail 1</i>			5,774				One - off revenue due to liquidation of fund Algemene Kas
<i>Detail 2</i>		23	43	37	43	0	Transactions affecting B.9 that are part of the sector S1314 but are not considered in the WB
Other adjustments (+/-) (please detail)		41	-44	49	25	0	
<i>Detail 1</i>		40	-46	50	26	0	Transfers from / to reserves
<i>Detail 2</i>		1	2	-1	-1	0	Balancing corrections
<i>Detail 3</i>							
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>		<b>-8,518</b>	<b>-1,608</b>	<b>-6,333</b>	<b>-3,047</b>	<b>-10,318</b>	
<i>(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>32,074</b>	<b>30,109</b>	<b>26,010</b>	<b>24,323</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-27,562</b>	<b>-1,238</b>	<b>-5,386</b>	<b>9,113</b>
Currency and deposits (F.2)	-1,813	-3,490	767	-797
Securities other than shares (F.3)	22,669	-973	-1,330	-1,983
Loans (F.4)	-27,583	-1,330	476	8,643
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	-33,711	-282	-233	516
Long-term loans (F.42)	6,128	-1,048	709	8,127
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-24,995	-773	-6,176	1,063
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-24,995	-773	-6,176	1,063
Increase (+)	1,334	1,070	313	2,197
Reduction (-)	-26,329	-1,843	-6,489	-1,134
Other financial assets (F.1, F.6 and F.7)	4,160	5,328	877	2,187
<b>Adjustments <sup>(3)</sup></b>	<b>-3,753</b>	<b>-5,152</b>	<b>990</b>	<b>-144</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	-4,360	1,434	2,178
Issuances above(-)/below(+) nominal value	-1,365	-2,454	-1,319	-2,028
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	268	388	623	-141
of which: interest flows attributable to swaps and FRAs	-80	-574	-399	-383
Redemptions of debt above(+)/below(-) nominal value	18	-46	0	18
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,979	1,320	252	-171
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>25</b>	<b>29</b>	<b>143</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	25	29	143
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>759</b>	<b>23,744</b>	<b>21,643</b>	<b>33,435</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)**

Member state: Netherlands	Year			
Data are in ...(millions of units of national currency)	2009	2010	2011	2012
Date: 27/09/2013				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>19,881</b>	<b>23,688</b>	<b>16,757</b>	<b>18,787</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-17,842</b>	<b>-3,135</b>	<b>-654</b>	<b>17,071</b>
Currency and deposits (F.2)	-3,661	190	512	-414
Securities other than shares (F.3)	18,429	-2,772	-2,187	-1,765
Loans (F.4)	-27,677	-2,955	6,590	17,624
Increase (+)	9,457	9,112	9,425	19,652
Reduction (-)	-37,134	-12,067	-2,835	-2,028
Short term loans (F.41), net	-27,102	-2,690	3,252	8,200
Long-term loans (F.42)	-575	-265	3,338	9,424
Increase (+)	5,097	3,334	6,173	11,452
Reduction (-)	-5,672	-3,599	-2,835	-2,028
Shares and other equity (F.5)	-7,617	-486	-5,506	1,049
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	-7,617	-486	-5,506	1,049
Increase (+)	1,334	1,070	313	2,183
Reduction (-)	-8,951	-1,556	-5,819	-1,134
Other financial assets (F.1, F.6 and F.7)	2,684	2,888	-63	577
<b>Adjustments <sup>(3)</sup></b>	<b>-3,835</b>	<b>-1,716</b>	<b>-279</b>	<b>-1,870</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)	-773	-945	170	439
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	623	-141
of which: interest flows attributable to swaps and FRAs	-80	-574	-399	-383
Redemptions of debt above(+)/below(-) nominal value	1	0	0	18
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,950	1,303	247	-158
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>9</b>	<b>19</b>	<b>210</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	9	19	210
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1,796</b>	<b>18,846</b>	<b>15,843</b>	<b>34,198</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>301,638</b>	<b>323,032</b>	<b>335,197</b>	<b>361,713</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	318,120	336,966	352,809	387,007
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	16,482	13,934	17,612	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)**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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>(3)</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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 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)**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>3,675</b>	<b>4,813</b>	<b>2,920</b>	<b>2,489</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2,457</b>	<b>117</b>	<b>-550</b>	<b>-485</b>
Currency and deposits (F.2)	1,817	-3,631	268	-380
Securities other than shares (F.3)	4,545	2,018	1,058	-518
Loans (F.4)	7,013	252	-2,105	-1,092
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Short term loans (F.41), net	310	1,035	124	245
Long-term loans (F.42)	6,703	-783	-2,229	-1,337
Increase (+)	L	L	L	L
Reduction (-)	L	L	L	L
Shares and other equity (F.5)	-17,378	-287	-670	14
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-17,378	-287	-670	14
Increase (+)	0	0	0	14
Reduction (-)	-17,378	-287	-670	0
Other financial assets (F.1, F.6 and F.7)	1,546	1,765	899	1,491
<b>Adjustments <sup>(3)</sup></b>	<b>424</b>	<b>-986</b>	<b>352</b>	<b>111</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	-957	347	144
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	-20
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-29	17	5	-13
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>3,944</b>	<b>2,722</b>	<b>2,115</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>43,081</b>	<b>45,660</b>	<b>47,866</b>	<b>50,024</b>
Local government gross debt (level) (b) <sup>(5)</sup>	44,994	48,938	51,660	53,775
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	1,913	3,278	3,794	3,751

**\*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)**

Member state: Netherlands Data are in ...(millions of units of national currency) Date: 27/09/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>8,518</b>	<b>1,608</b>	<b>6,333</b>	<b>3,047</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-624</b>	<b>-1,533</b>	<b>-4,052</b>	<b>3,063</b>
Currency and deposits (F.2)	37	-54	-19	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	943	130	202
<b>Adjustments <sup>(3)</sup></b>	<b>-1,208</b>	<b>-2,726</b>	<b>828</b>	<b>1,512</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	-2,726	828	1,512
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>3,109</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>10,608</b>	<b>15,369</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	15,420	12,769	15,878	23,500
Social security holdings of other subsectors debt (level) (c) <sup>-</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.

**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: 27/09/2013	Year				
		2009 final	2010 final	2011 half-finalized	2012 half-finalized	2013 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	1,903	1,825	1,613	1,589	1,600
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>	559,385	577,787	600,964	604,993	608,210

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

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