

## **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: Netherlands**

**Date: 30/09/2015**

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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	-27,572	-25,064	-15,537	-15,618	-15,161
- Central government	S.1311	-16,750	-18,578	-4,838	-7,389	-12,507
- State government	S.1312	0	0	0	0	0
- Local government	S.1313	-4,211	-2,882	-2,323	-2,241	-2,141
- Social security funds	S.1314	-6,611	-3,604	-8,376	-5,988	-513
		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>		396,421	428,591	442,197	452,056	457,742
<i>By category:</i>						
Currency and deposits	AF.2	1,675	1,168	1,254	1,126	
Debt securities	AF.3	309,572	331,669	347,169	356,865	
Short-term	AF.31	43,445	32,976	26,086	23,095	
Long-term	AF.32	266,127	298,693	321,083	333,770	
Loans	AF.4	85,174	95,754	93,774	94,065	
Short-term	AF.41	18,389	27,319	26,264	28,129	
Long-term	AF.42	66,785	68,435	67,510	65,936	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	25,714	24,158	23,692	23,144	22,484
<b>Interest (consolidated)</b>	D.41 (uses)	11,295	10,606	9,907	9,551	8,862
<b>Gross domestic product at current market prices</b>	B.1*g	642,929	645,164	650,857	662,770	681,168

(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: 30/09/2015

	2011	2012	Year 2013	2014	2015	
<b>Working balance in central government accounts</b>	<b>-21,801</b>	<b>-28,282</b>	<b>-11,525</b>	<b>-11,603</b>	<b>-6,747</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	4,679	9,072	5,241	2,466	-5,521	
Loans, granted (+)	9,747	12,190	11,774	9,339	1,830	
Loans, repayments (-)	-3,226	-2,315	-2,710	-3,086	-2,600	
Equities, acquisition (+)	301	2,129	3,347	915	0	
Equities, sales (-)	-5,832	-1,156	-1,727	-2,197	0	
Other financial transactions (+/-)	3,689	-1,776	-5,443	-2,505	-4,751	
of which: transactions in debt liabilities (+/-)	3,646	-2,490	-5,496	-320	0	
of which: net settlements under swap contracts (+/-)	399	383	404	-294	-2,078	
<i>Detail 1</i>	11	0	25	177		Bonds Curaçao and St. Maarten
<i>Detail 2</i>	-519	372	-5,479	-720		Liabilities treasury banking
<i>Detail 3</i>	4,165	-2,861	-12	423		Social security funds
<i>Detail 4</i>	32	713	23	-955		Other financial transactions
<i>Detail 5</i>				-1,430		Sale IABF Alt A securities
Non-financial transactions not included in the working balance	547	334	272	1,155	0	
<i>Detail 1</i>	322	319	141	0		Balance interest and management fee ING back up facility
<i>Detail 2</i>	22	49	33	27		Balance interest, costs and revenues EFSF
<i>Detail 3</i>	203	-34	98	111		Balance accrual booking interest student loans
<i>Detail 4</i>				1,017		One-off cancellation of social security debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	774	347	410	798	1,066	
Other accounts receivable (+)	-254	66	574	49	-1,005	
<i>Detail 1</i>	-174	170	-293	-14		Trade credits military equipment expenditure
<i>Detail 2</i>	-160	-126	227	105		Trade credits military equipment sales
<i>Detail 3</i>	458	-256	702	712		Correction on cash-based taxes
<i>Detail 4</i>	52	-222	170	461		Refund on GNI payment to EU
<i>Detail 5</i>	-788	925	249	-1,523		Correction on cash-based natural gas revenues
<i>Detail 6</i>	80	-17	-17	-17		Correction on cash-based auction of radio frequencies
<i>Detail 7</i>				155		Transfers to central government units
<i>Detail 8</i>	-167	-78	-74	-37		Correction on cash-based current transfers to social security funds
<i>Detail 9</i>	0	0	-25	112		Transfers (current and capital) from non government sectors
<i>Detail 10</i>	387	-295	-329	45		Correction on cash-based social assistance benefits in cash
<i>Detail 11</i>	-61	-28	-34	53		Correction on cash-based social assistance benefits in kind
<i>Detail 12</i>	119	-7	-2	-3		Other adjustments
Other accounts payable (-)	-508	85	-484	134	0	
<i>Detail 1</i>	55	30	-92	14		Emission permits
<i>Detail 2</i>	-256	212	37	-109		VAT-compensation fund to local government
<i>Detail 3</i>	-21	30	-1	-11		Correction on cash-based current transfers to social security funds
<i>Detail 4</i>	-286	-187	-428	240		Correction on cash-based current and capital transfers to central and local government bodies
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	283	75	722	-261	-300	
Other adjustments (+/-) (please detail)	-470	-275	-48	-127	0	
<i>Detail 1</i>	7	8	1	0		Including state agencies
<i>Detail 2</i>	115	0	0	0		Other adjustments due to debt assumption Netherlands Antilles
<i>Detail 3</i>	0	0	0	-10		Other adjustments due to current accounts embassies in foreign currencies
<i>Detail 4</i>	-273	91	121	-279		Discrepancy in the working balance
<i>Detail 5</i>	-319	-374	-170	162		Unexplained residual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-16,750</b>	<b>-18,578</b>	<b>-4,838</b>	<b>-7,389</b>	<b>-12,507</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 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: 30/09/2015	2011	2012	Year 2013	2014	2015	
<b>Working balance in state government accounts</b>	M	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	M
Loans (+/-)	M	M	M	M	M	M
Equities (+/-)	M	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M	M
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	M	M
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	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						
Data are in ...(millions of units of national currency)						
Date: 30/09/2015						
	2011	2012	Year 2013	2014	2015	
<b>Working balance in local government accounts</b>	181	1,199	2,266	963	0	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	-918	-62	-83	10	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	-918	-62	-83	10	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	-2,528	-1,929	-3,010	-1,630	0	
<i>Detail 1</i>	-7,045	-6,885	-7,164	-6,315	0	Transactions included in BS municipalities, provinces, etc.
<i>Detail 2</i>	4,676	4,935	4,094	4,685	0	Internal flows included in WB not being transactions municipalities, provinces, etc.
<i>Detail 3</i>	-172	-18	38	0	0	Changes in non-fin. assets in BS schools
<i>Detail 4</i>	29	37	54	0	0	Changes in provisions in BS schools
<i>Detail 5</i>	-16	2	-32	0	0	Interest expenditures/revenues 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	-16	117	43	-151	0	
<i>Detail 1</i>	-16	117	43	11	0	Non-profit institutions
<i>Detail 2</i>	0	0	0	-50	0	Schools
<i>Detail 3</i>	0	0	0	-112	0	Grossing up small municipalities
Other adjustments (+/-) (please detail)	-930	-2,207	-1,539	-1,433	-2,141	
<i>Detail 1</i>	7	468	-41	-134	0	Corrections to source data
<i>Detail 2</i>	-937	-2,675	-1,498	-1,299	0	Transfers from / to reserves
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-4,211</b>	<b>-2,882</b>	<b>-2,323</b>	<b>-2,241</b>	<b>-2,141</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 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: 30/09/2015	Year					
	2011	2012	2013	2014	2015	
<b>Working balance in social security accounts</b>	<b>-6,095</b>	<b>-3,961</b>	<b>-7,411</b>	<b>-6,834</b>	<b>-513</b>	
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	
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	29	70	113	-852	0	
Detail 1	29	70	113	165	0	Net fixed capital formation
Detail 2	0	0	0	-1,017	0	One-off cancellation of debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	-1,236	220	-1,239	1,983	0	
Detail 1	-1,236	220	-1,239	1,983	0	Data from the Tax Authority on social contributions
Other accounts payable (-)	641	1	125	-348	0	
Detail 1	790	0	0	0	0	Adjustments regarding the Health Insurance Act payments
Detail 2	-145	0	0	0	0	Adjustment due to new information regarding the Exceptional Medical Expenses Act (AWBZ)
Detail 3	-4	1	-2	-2	0	Data from the Ministry of Finance on accrued interest
Detail 4	0	0	0	-346	0	Adjustments to mental health care expenses due to different time of recording of source data
Detail 5	0	0	127	0	0	Transfer of 'DBC' regarding geriatric rehabilitation from 'AWBZ' to 'ZVW'
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 (+/-) (please detail)	50	66	36	63	0	
Detail 1	50	56	36	63	0	Transfers from / to reserves
Detail 2	0	10	0	0	0	Adjustment of 'AWBZ' working balance due to updated source
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-6,611</b>	<b>-3,604</b>	<b>-8,376</b>	<b>-5,988</b>	<b>-513</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: Netherlands Data are in ... (millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>27,572</b>	<b>25,064</b>	<b>15,537</b>	<b>15,618</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-9,463</b>	<b>7,643</b>	<b>-5,345</b>	<b>-4,989</b>
Currency and deposits (F.2)	39	754	-3,798	430
Debt securities (F.3)	-1,323	-2,294	-6,429	-4,571
Loans (F.4)	959	8,868	3,371	199
Increase (+)	9,789	13,375	17,528	12,807
Reduction (-)	-8,830	-4,507	-14,157	-12,608
Short term loans (F.41), net	14	22	1,417	-361
Long-term loans (F.42)	945	8,846	1,954	560
Increase (+)	9,227	12,920	10,188	6,935
Reduction (-)	-8,282	-4,074	-8,234	-6,375
Equity and investment fund shares/units (F.5)	-6,899	731	1,006	-1,455
Portfolio investments, net <sup>(2)</sup>	-331	-298	-641	-111
Equity and investment fund shares/units other than portfolio investments	-6,568	1,029	1,647	-1,344
Increase (+)	319	2,253	3,400	953
Reduction (-)	-6,887	-1,224	-1,753	-2,297
Financial derivatives (F.71)	511	214	1,536	-1,037
Other accounts receivable (F.8)	-2,750	-630	-1,031	1,445
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>2,095</b>	<b>-195</b>	<b>3,411</b>	<b>-792</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	2,521	1,724	-261	-931
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,319	-2,028	-527	-1,704
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	724	71	743	774
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	182	5	-1,503	1,046
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-13	8	4,951	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>3,590</b>	<b>-342</b>	<b>3</b>	<b>22</b>
Difference between capital and financial accounts (B.9-B.9f)	978	479	-275	236
Other statistical discrepancies (+/-)	2,612	-821	278	-214
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>23,794</b>	<b>32,170</b>	<b>13,606</b>	<b>9,859</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: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>16,750</b>	<b>18,578</b>	<b>4,838</b>	<b>7,389</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-800</b>	<b>16,101</b>	<b>10,975</b>	<b>445</b>
Currency and deposits (F.2)	237	-151	393	891
Debt securities (F.3)	-2,622	-2,136	-4,481	-3,919
Loans (F.4)	6,850	17,596	11,602	6,017
Increase (+)	11,137	20,333	14,440	10,133
Reduction (-)	-4,287	-2,737	-2,838	-4,116
Short term loans (F.41), net	3,055	7,671	7,539	4,797
Long-term loans (F.42)	3,795	9,925	4,063	1,220
Increase (+)	8,051	12,662	6,901	5,258
Reduction (-)	-4,256	-2,737	-2,838	-4,038
Equity and investment fund shares/units (F.5)	-5,514	1,097	1,689	-1,239
Portfolio investments, net <sup>(2)</sup>	-10	-6	0	0
Equity and investment fund shares/units other than portfolio investments	-5,504	1,103	1,689	-1,239
Increase (+)	319	2,253	3,400	953
Reduction (-)	-5,823	-1,150	-1,711	-2,192
Financial derivatives (F.71)	511	214	1,536	-1,037
Other accounts receivable (F.8)	-262	-519	236	-268
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-1,526</b>	<b>-1,253</b>	<b>2,785</b>	<b>1,248</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,047	671	-235	1,274
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,319	-2,028	-527	-1,704
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	715	66	724	776
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	125	13	-1,386	879
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	4,201	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>1,514</b>	<b>-56</b>	<b>-102</b>	<b>47</b>
Difference between capital and financial accounts (B.9-B.9f)	927	479	-269	236
Other statistical discrepancies (+/-)	587	-535	167	-189
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>15,938</b>	<b>33,370</b>	<b>18,496</b>	<b>9,129</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>333,885</b>	<b>359,494</b>	<b>372,318</b>	<b>376,675</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	352,200	385,570	404,066	413,195
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	18,315	26,076	31,748	36,520

**\*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: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (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
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>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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>(3)</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>	<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 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: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>4,211</b>	<b>2,882</b>	<b>2,323</b>	<b>2,241</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2,403</b>	<b>-1,899</b>	<b>-1,509</b>	<b>-3,183</b>
Currency and deposits (F.2)	73	1,122	1,541	52
Debt securities (F.3)	1,499	-144	-1,103	-839
Loans (F.4)	-2,469	-1,052	-1,770	-1,021
<i>Increase (+)</i>	<i>2,074</i>	<i>4,154</i>	<i>4,520</i>	<i>6,923</i>
<i>Reduction (-)</i>	<i>-4,543</i>	<i>-5,206</i>	<i>-6,290</i>	<i>-7,944</i>
Short term loans (F.41), net	-1	14	313	-360
Long-term loans (F.42)	-2,468	-1,066	-2,083	-661
<i>Increase (+)</i>	<i>1,558</i>	<i>491</i>	<i>1,323</i>	<i>1,149</i>
<i>Reduction (-)</i>	<i>-4,026</i>	<i>-1,557</i>	<i>-3,406</i>	<i>-1,810</i>
Equity and investment fund shares/units (F.5)	-1,385	-366	-683	-216
Portfolio investments, net <sup>(2)</sup>	-321	-292	-641	-111
Equity and investment fund shares/units other than portfolio investments	-1,064	-74	-42	-105
<i>Increase (+)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reduction (-)</i>	<i>-1,064</i>	<i>-74</i>	<i>-42</i>	<i>-105</i>
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-121	-1,459	506	-1,159
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>525</b>	<b>1,266</b>	<b>-642</b>	<b>1,498</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	531	1,267	113	1,437
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> (+)	2	0	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>	5	-9	-10	61
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-13	8	-745	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
	0			
<b>Statistical discrepancies</b>	<b>2,453</b>	<b>-202</b>	<b>104</b>	<b>-50</b>
Difference between capital and financial accounts (B.9-B.9f)	51	11	-6	0
Other statistical discrepancies (+/-)	2,402	-213	110	-50
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>4,786</b>	<b>2,047</b>	<b>276</b>	<b>506</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>51,977</b>	<b>53,775</b>	<b>48,105</b>	<b>48,383</b>
Local government gross debt (level) (b) <sup>(5)</sup>	55,726	57,773	58,049	58,555
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	3,749	3,998	9,944	10,172

\*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: 30/09/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>6,611</b>	<b>3,604</b>	<b>8,376</b>	<b>5,988</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-3,831</b>	<b>3,021</b>	<b>-1,210</b>	<b>-66</b>
Currency and deposits (F.2)	-4,170	2,897	0	-417
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)	339	124	-1,210	351
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>331</b>	<b>1,010</b>	<b>-702</b>	<b>-1,121</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	331	1,010	-702	-1,121
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 <sup>(5)</sup>	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>0</b>	<b>-11</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	-11	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>3,111</b>	<b>7,624</b>	<b>6,464</b>	<b>4,801</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>10,559</b>	<b>15,322</b>	<b>21,774</b>	<b>26,998</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	15,829	23,453	29,917	34,718
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	5,270	8,131	8,143	7,720

\*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.**

Member State: Netherlands Data are in ...(millions of units of national currency) Date: 30/09/2015		Year				
		2011	2012	2013	2014	2015
Statement Number		final	final	half-finalized	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	5,880	5,464	5,436	5,623	5,600
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>	654,687	658,450	663,703	671,126	689,524

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

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