



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: The Netherlands

Date: 26/03/2018 revised 12/04/2018

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	ESA 2010 codes	Year				
		2014	2015	2016	2017	2018
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-15,028	-14,019	2,573	8,014	5,758
- Central government	S.1311	-7,076	-12,617	-5,357	6,603	21
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1,574	-1,296	539	-1,061	-1,169
- Social security funds	S.1314	-6,378	-106	7,391	2,472	6,906
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		450,615	441,401	434,205	416,067	401,176
<i>By category:</i>						
Currency and deposits	AF.2	1,126	2,003	4,000	2,172	
Debt securities	AF.3	357,506	348,036	341,274	332,299	
Short-term	AF.31	23,083	14,032	16,586	16,950	
Long-term	AF.32	334,423	334,004	324,688	315,349	
Loans	AF.4	91,983	91,362	88,931	81,596	
Short-term	AF.41	26,280	26,119	24,170	19,895	
Long-term	AF.42	65,703	65,243	64,761	61,701	
General government expenditure on:						
Gross fixed capital formation	P.51g	23,298	24,510	24,498	25,752	27,405
Interest (consolidated)	D.41 (uses)	9,428	8,491	7,559	7,032	5,931
Gross domestic product at current market prices	B.1*g	663,008	683,457	702,641	733,168	771,506

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

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

Member State: The Netherlands Data are in ..(millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	2014	2015	Year 2016	2017	2018	
Working balance in central government accounts	-11,603	6,541	5,796	17,690	5,372	= feitelijk financieringstekort Rijk
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	2,357	-15,872	-16,829	-8,662	-6,195	
Loans, granted (+)	9,316	6,603	5,451	5,076	2,219	
Loans, repayments (-)	-3,413	-6,609	-7,928	-5,399	0	
Equities, acquisition (+)	918	2,700	78	185	350	
Equities, sales (-)	-2,196	-4,144	-3,237	-5,719	0	
Other financial transactions (+/-)	-2,268	-14,422	-11,193	-2,805	-8,764	
of which: transactions in debt liabilities (+/-)	2,708	-7,425	-5,376	-241	0	
of which: net settlements under swap contracts (+/-)	-151	-5,212	-6,125	-2,598	-1,425	
Detail 1	177	148	25	33		Bonds Curaçao and St. Maarten
Detail 2	-201	-6,668	-3,345	-2,251		Liabilities treasury banking
Detail 3	-146	-321	283	1		Second party accounts
Detail 4	215	-751	-2,031	2,010		EU accounts
Detail 5	-858	-5,230	-6,125	-2,598		Other financial transactions
Detail 6	-1,455	M	M	M		Sale IABF Alt A securities
Detail 7	0	-1,600	0	0		Loan SRH
Non-financial transactions not included in the working balance	1,154	-428	243	-396	0	
Detail 1	M	M	M	M		Balance interest and management fee ING back up facility
Detail 2	26	17	9	-6		Balance interest, costs and revenues EFSF
Detail 3	111	31	3	0		Balance accrual booking interest student loans
Detail 4	1,017	M	M	M		One-off cancellation of social security debt due to contingent liability in 2014
Detail 5	M	1	448	470		Levy national resolution fund and DGS fund
Detail 6	0	-477	-217	-860		PPP on balance sheet
Difference between interest paid (+) and accrued (D.41)(-)	596	947	850	1,114	980	
Other accounts receivable (+)	548	-2,315	6,019	-2,657	-116	
Detail 1	-14	-18	17	-153		Trade credits military equipment expenditure
Detail 2	105	-167	-72	-81		Trade credits military equipment sales
Detail 3	711	330	1,805	1,012		Adjustments to cash-based taxes
Detail 4	507	-64	2,652	-2,630		Adjustment to EU contributions (GNI/VAT)
Detail 5	-1,406	-1,767	643	192		Adjustment to cash-based natural gas revenues
Detail 6	-17	-17	-17	-14		Adjustment to cash-based auction of radio frequencies
Detail 7	194	-194	81	-14		Adjustment to grants to social security funds
Detail 8	-23	7	0	-45		Adjustment to grants to central government units
Detail 9	71	-5	100	-236		Adjustment to capital and current transfers to non government units
Detail 10	100	35	24	4		Adjustments to cash-based social assistance benefits in cash
Detail 11	325	-450	791	-747		Adjustment to prepayment public transport students
Detail 12	-5	-5	-5	55		Adjustments n.e.c.
Other accounts payable (-)	54	-1,263	-918	-934	0	
Detail 1	14	-24	43	0		Adjustments to proceeds of emission permits allowances
Detail 2	0	0	0	-493		Adjustment to subsidies (LIV)
Detail 3	0	0	-71	18		Adjustment to cash-based auction of radio frequencies
Detail 4	90	-132	0	0		Adjustments to VAT-compensation to local government
Detail 5	60	1	33	0		Adjustments to grants to social security funds
Detail 6	-51	-977	-1,032	-490		Adjustments to grants to central and local government units
Detail 7	-34	-156	109	31		Adjustments to capital and current transfers to non government units
Detail 8	-25	25	0	0		Adjustments to VAT contribution to EU
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	-245	-477	-164	72	0	
Other adjustments (+/-) (please detail)	63	250	-354	376	0	
Detail 1	-346	211	-321	L		Consolidation state agencies
Detail 2	-10	-27	2	-9		Adjustments due to bank accounts embassies
Detail 3	-4	24	21	-9		Discrepancy in the working balance
Detail 4	0	0	0	0		Other
Detail 5	423	42	-56	394		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-7,076	-12,617	-5,357	6,603	21	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	2014	2015	Year 2016	2017	2018
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: The Netherlands	Year					
Data are in ...(millions of units of national currency)	2014	2015	2016	2017	2018	
Date: 26/03/2018 revised 12/04/2018						
Working balance in local government accounts	1,548	2,381	2,662	3,089		working balances 2014 and 2015 definite, 2016 and 2017 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-47	8	-66	-28		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-47	8	-66	-28		
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	-1,063	-1,922	-1,365	-2,718		
Detail 1	-5,878	-5,827	-5,065	-5,747		Transactions included in BS municipalities, provinces, etc.
Detail 2	4,892	3,889	3,700	3,029		Internal flows included in WB not being transactions municipalities, provinces, etc.
Detail 3	-87	-109	M	M		Changes in non-fin. assets in BS schools
Detail 4	38	177	M	M		Changes in provisions in BS schools
Detail 5	-28	-52	M	M		Interest expenditures/revenues schools
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Other accounts payable (-)	0	0	0	0		
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	-27	-127	154	-144		
Detail 1	-27	-127	-3	200		Non-profit institutions
Detail 2	M	M	157	-344		Schools
Other adjustments (+/-) (please detail)	-1,985	-1,636	-846	-1,260	-1,169	
Detail 1	51	29	-593	-674		Corrections to source data
Detail 2	-2,036	-1,665	-253	-586		Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1,574	-1,296	539	-1,061	-1,169	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: The Netherlands						
Data are in ... (millions of units of national currency)						
Date: 26/03/2018 revised 12/04/2018						
	2014	2015	Year 2016	2017	2018	
Working balance in social security accounts	-7,433	195	1,478	-1,033	6,906	working balances 2014 and 2015 definite, 2016 and 2017 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	-861	96	5,857	3,394		
<i>Detail 1</i>	156	96	126	16		Net fixed capital formation
<i>Detail 2</i>	-1,017	0	0	0		One-off cancellation of debt due to contingent liability in 2014
<i>Detail 3</i>	0	0	5,731	3,378		Social contributions missing in the data reported by the Health Care Institute
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	2,204	44	3	95		
<i>Detail 1</i>	2,204	44	3	95		Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	-352	-688	21	16		
<i>Detail 1</i>	-6	-4	21	16		Alignment with data of the Ministry of Finance on accrued interest
<i>Detail 2</i>	-346	-684	0	0		Adjustments due to different time of recording of payments to health care insurers
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0		
Other adjustments (+/-) (please detail)	64	247	32	0		
<i>Detail 1</i>	59	243	33	0		Provisions
<i>Detail 2</i>	5	4	-1	0		Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-6,378	-106	7,391	2,472	6,906	
<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: The Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	15,028	14,019	-2,573	-8,014
Net acquisition (+) of financial assets ⁽²⁾	-6,006	-18,013	-3,441	-6,964
Currency and deposits (F.2)	-864	-642	1,146	2,231
Debt securities (F.3)	-4,808	-951	-909	-961
Loans (F.4)	325	-3,905	-1,620	1,807
Increase (+)	9,116	5,134	2,906	3,366
Reduction (-)	-8,791	-9,039	-4,526	-1,559
Short term loans (F.41), net	-355	-22	-5	-41
Long-term loans (F.42)	680	-3,883	-1,615	1,848
Increase (+)	3,170	5,126	2,703	3,404
Reduction (-)	-2,490	-9,009	-4,318	-1,556
Equity and investment fund shares/units (F.5)	-1,451	-4,527	-3,004	-5,482
Portfolio investments, net ⁽²⁾	-119	-136	3	-49
Equity and investment fund shares/units other than portfolio investments	-1,332	-4,391	-3,007	-5,433
Increase (+)	1,264	3,059	444	381
Reduction (-)	-2,596	-7,450	-3,451	-5,814
Financial derivatives (F.71)	-1,035	-5,753	-6,512	-3,091
Other accounts receivable (F.8)	1,827	-2,235	7,458	-1,468
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-649	-4,623	-1,201	-3,645
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-760	-4,371	1,918	-3,640
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,704	-1,717	-2,015	-1,363
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	770	676	851	1,079
Redemptions/repurchase of debt above(+)/below(-) nominal value	144	252	249	105
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	901	471	125	174
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	66	-2,329	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-301	-597	19	485
Difference between capital and financial accounts (B.9-B.9f)	-154	-395	19	485
Other statistical discrepancies (+/-)	-147	-202	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	8,072	-9,214	-7,196	-18,138

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7,076	12,617	5,357	-6,603
Net acquisition (+) of financial assets ⁽²⁾	879	-12,994	-6,080	-7,643
Currency and deposits (F.2)	966	-429	898	1,921
Debt securities (F.3)	-3,916	125	24	33
Loans (F.4)	5,975	-562	-3,792	714
Increase (+)	7,175	3,938	2,328	2,893
Reduction (-)	-1,200	-4,500	-6,120	-2,179
Short term loans (F.41), net	4,787	1,581	-3,582	-1,910
Long-term loans (F.42)	1,188	-2,143	-210	2,624
Increase (+)	2,374	2,312	2,328	2,889
Reduction (-)	-1,186	-4,455	-2,538	-265
Equity and investment fund shares/units (F.5)	-1,238	-4,451	-3,144	-5,544
Portfolio investments, net ⁽²⁾	8	-55	0	0
Equity and investment fund shares/units other than portfolio investments	-1,246	-4,396	-3,144	-5,544
Increase (+)	953	2,736	87	185
Reduction (-)	-2,199	-7,132	-3,231	-5,729
Financial derivatives (F.71)	-1,037	-5,753	-6,512	-3,091
Other accounts receivable (F.8)	129	-1,924	6,446	-1,676
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1,305	-2,236	-2,781	-2,933
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,199	-2,045	357	-2,973
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1,704	-1,717	-2,015	-1,363
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	753	709	850	1,091
Redemptions/repurchase of debt above(+)/below(-) nominal value	178	283	248	100
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	879	479	108	262
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	55	-2,329	-50
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	103	-395	-191	503
Difference between capital and financial accounts (B.9-B.9f)	103	-395	-191	503
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	9,363	-3,008	-3,695	-16,676
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	377,387	372,820	372,285	357,410
Central government gross debt (level) (b) ^(2, 5)	413,460	410,452	406,757	390,081
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	36,073	37,632	34,472	32,671

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year			
	2014	2015	2016	2017
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: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1,574	1,296	-539	1,061
Net acquisition (+) of financial assets ⁽²⁾	-4,049	-1,395	-875	-935
Currency and deposits (F.2)	-1,296	1,172	1,161	1,289
Debt securities (F.3)	-963	-1,231	-1,016	-1,417
Loans (F.4)	-883	-1,760	-988	-708
Increase (+)	6,748	2,839	928	583
Reduction (-)	-7,631	-4,599	-1,916	-1,291
Short term loans (F.41), net	-353	-1	1	-41
Long-term loans (F.42)	-530	-1,759	-989	-667
Increase (+)	802	2,839	791	624
Reduction (-)	-1,332	-4,598	-1,780	-1,291
Equity and investment fund shares/units (F.5)	-213	-76	140	62
Portfolio investments, net ⁽²⁾	-127	-81	3	-49
Equity and investment fund shares/units other than portfolio investments	-86	5	137	111
Increase (+)	311	323	357	196
Reduction (-)	-397	-318	-220	-85
Financial derivatives (F.71)	2	0	0	0
Other accounts receivable (F.8)	-696	500	-172	-161
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1,646	541	1,177	-22
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,612	558	1,160	64
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⁾ (+)	12	-9	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	22	-8	17	-86
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	-404	-202	210	-18
Difference between capital and financial accounts (B.9-B.9f)	-257	0	210	-18
Other statistical discrepancies (+/-)	-147	-202	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-1,233	240	-27	86
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	46,231	45,173	44,318	43,889
Local government gross debt (level) (b) ^{5*}	55,866	56,106	56,079	56,165
Local government holdings of other subsectors debt (level) (c) ⁻	9,635	10,933	11,761	12,276

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	6,378	106	-7,391	-2,472
Net acquisition (+) of financial assets ⁽²⁾	-24	4,461	2,971	1,183
Currency and deposits (F.2)	-406	5,159	2,296	923
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)	382	-698	675	260
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,559	-2,997	910	-622
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,559	-2,997	910	-622
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(-) ⁽⁵⁾ 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)	4,795	1,570	-3,510	-1,911
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	26,997	23,408	17,602	14,768
Social security gross debt (level) (b) ^(2, 5)	34,712	36,282	32,772	30,861
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	7,715	12,874	15,170	16,093

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within social security.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

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

Statement Number	Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018 revised 12/04/2018	Year				
		2014 final	2015 final	2016 half-finalized	2017 half-finalized	2018 forecast
2	Trade credits and advances (AF.81 L)	6,461	6,546	6,452	7,040	7,000
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)	661,287	679,610	694,231	728,995	766,096
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					