



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: 30/09/2019 rev1

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: 30/09/2019 rev1	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-13.970	148	9.302	11.553	10.797
- Central government	S.1311	-12.467	-7.924	7.209	5.849	4.458
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1.267	456	-520	-913	-1.485
- Social security funds	S.1314	-236	7.616	2.613	6.617	7.824
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		445.967	438.372	420.056	405.504	397.289
<i>By category:</i>						
Currency and deposits	AF.2	1.820	3.844	1.930	1.579	
Debt securities	AF.3	349.849	342.778	333.705	324.066	
Short-term	AF.31	14.051	16.605	16.950	21.892	
Long-term	AF.32	335.798	326.173	316.755	302.174	
Loans	AF.4	94.298	91.750	84.421	79.859	
Short-term	AF.41	26.426	24.159	19.956	15.638	
Long-term	AF.42	67.872	67.591	64.465	64.221	
General government expenditure on:						
Gross fixed capital formation	P.51g	24.580	24.696	25.412	25.530	26.874
Interest (consolidated)	D.41 (uses)	8.980	8.151	7.396	6.904	5.530
Gross domestic product at current market prices	B.1*g	690.008	708.337	738.146	774.039	808.035

(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 and the central government surplus/ deficit

Member State: Netherlands						
Data are in ... (millions of units of national currency)						
Date: 30/09/2019 rev1						
	2015	2016	Year 2017	2018	2019	
Working balance in central government accounts	6.541	5.796	17.701	14.618	8.722	= feitelijk financieringstekort Rijk (2015-2018 final)
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-15.981	-17.363	-9.313	-9.058	-6.916	
Loans, granted (+)	6.884	5.574	5.119	5.922	2.242	
Loans, repayments (-)	-6.726	-7.887	-4.654	-6.752	0	
Equities, acquisition (+)	2.700	78	35	36	1.074	
Equities, sales (-)	-4.127	-3.475	-5.727	-7	0	
Other financial transactions (+/-)	-14.712	-11.653	-4.086	-8.257	-10.232	
of which: transactions in debt liabilities (+/-)	-9.314	-5.837	-1.484	-3.692	0	
of which: net settlements under swap contracts (+/-)	-5.213	-6.124	-2.598	-4.662	-1.092	
Detail 1	-6.670	-3.428	-3.082	-3.740		Debt liabilities (F.2) related to treasury banking
Detail 2	-751	-2.031	2.010	287		Debt liabilities (F.2) related to EU accounts
Detail 3	-287	-378	-396	-241		Debt liabilities (F.42) related to PPPs in budget on balance sheet
Detail 4	-1.600	0	0	0		Debt liabilities (F.42) related to Loan SRH
Detail 5	148	25	34	-6		Bonds Curaçao and St. Maarten
Detail 6	-321	283	-38	0		Second party accounts
Detail 7	-5.213	-6.124	-2.598	-4.662		Settlements swap contracts (F.7)
Detail 8	-18	0	-16	105		Other financial transactions
Non-financial transactions not included in the working balance	130	-42	-43	277	0	
Detail 1	210	-238	-200	-18		Non-financial transactions state agencies and other entities within the State
Detail 2	-80	-252	-313	-196		PPPs state agencies on balance agencies (RVB)
Detail 3	0	448	470	491		Levy national resolution fund and DGF
Difference between interest paid (+) and accrued (D.41)(-)	947	850	1.114	857	940	
Other accounts receivable (+)	-3.460	4.451	-1.465	1.441	1.712	
Detail 1	-18	17	-183	-77		Trade credits military equipment expenditure
Detail 2	-167	-72	-81	-105		Trade credits military equipment sales
Detail 3	540	1.833	2.072	1.161		Adjustment to taxes
Detail 4	-39	2.596	-2.637	-400		Adjustment to EU contributions (GNI/VAT)
Detail 5	-1.767	526	424	-103		Adjustment to natural gas revenues
Detail 6	0	0	-6	0		Adjustment to proceeds from auctions of radio frequencies
Detail 7	-1.667	-1.375	-2.39	-20		Adjustment to grants to/from government units
Detail 8	22	124	-185	95		Adjustment to capital and current transfers to/from non-government units
Detail 9	35	16	16	20		Adjustment to social assistance benefits
Detail 10	-450	791	-746	826		Adjustment to prepayment public transport students
Detail 11	51	-5	100	44		Adjustments n.e.c.
Other accounts payable (-)	-331	-1.114	-1.079	-1.232	0	
Detail 1	-393	-683	-832	-1.094		Adjustment to taxes (VAT and proceeds of emission permits allowances)
Detail 2	0	0	0	-289		Adjustment to EU contributions (GNI/VAT)
Detail 3	0	0	-479	-452		Adjustment to subsidies
Detail 4	387	316	242	242		Adjustment to proceeds from auctions of radio frequencies
Detail 5	-132	-13	-186	0		Adjustment to VAT-compensation to local government
Detail 6	-37	-63	-5	-3		Adjustment to grants to/from government units
Detail 7	-156	-671	181	400		Adjustment to capital and current transfers to/from non-government units
Detail 8	0	0	0	-36		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	-309	-291	258	130	0	
Other adjustments (+/-) (please detail)	-4	-211	36	-1.184	0	
Detail 1	-27	2	-9	-28		Adjustments due to bank accounts embassies
Detail 2	24	21	6	-18		Discrepancy in the working balance
Detail 3	L	-332	66	-1.171		Financial transactions between entities within the State
Detail 4	-1	98	-27	33		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-12.467	-7.924	7.209	5.849	4.458	

(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: 30/09/2019 rev1	2015	2016	Year 2017	2018	2019	
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: 30/09/2019 rev1						
	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	2.407	1.988	1.794	2.494	0	working balances 2015 - 2017 definitive, 2018 provisional
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance						
Loans (+/-)	8	-88	-68	-4		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	8	-88	-68	-4		
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						
<i>Detail 1</i>	-1.938	-602	-1.881	-2.333		
<i>Detail 2</i>	-5.835	-5.736	-6.247	-6.144		Transactions in balance sheets (investments, withdrawals of provisions, etc.) municipalities, provinces, etc.
<i>Detail 3</i>	3.881	5.227	4.420	3.811		Flows (depreciation, additions to provisions) in WB not being transactions municipalities, provinces, etc.
<i>Detail 4</i>	-109	-184	-165	M		Changes in non-fin. assets in BS schools
<i>Detail 5</i>	177	161	178	M		Changes in provisions in BS schools
	-52	-70	-67	M		Interest expenditure/revenue 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						
<i>Detail 1</i>	-4	75	23	160		
<i>Detail 2</i>	-4	75	23	-45		Non-profit institutions
	M	M	M	205		Schools
Other adjustments (+/-) (please detail)						
<i>Detail 1</i>	-1.740	-917	-388	-1.230	-1.485	
<i>Detail 2</i>	-74	-121	84	-284		Adjustments to source data
	-1.666	-796	-472	-946		Transfers from / to reserves
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1.267	456	-520	-913	-1.485	

(ESA 2010 accounts)

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

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

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

Member State: Netherlands	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 30/09/2019 rev1						
Working balance in social security accounts	197	8.251	1.437	3.951	7.824	working balances 2015 - 2016 definitive, 2017-2018 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	207	-19	1.682	2.620		
Detail 1	9	10	16	-21		Net fixed capital formation
Detail 2	198	-29	-38	29		Changes in provisions
Detail 3	0	0	1.704	2.612		Missing data Health Care Institute (AWBZ in WB 2017, social contributions collected in January 2019 in WB 2018)
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	44	-617	-518	37		
Detail 1	44	-617	-518	37		Adjustments due to data from the Tax Authority on social contributions
Other accounts payable (-)	-688	2	14	10		
Detail 1	-4	2	14	10		Alignment with data of the Ministry of Finance on accrued interest
Detail 2	-684	0	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)	4	-1	-2	-1		
Detail 1	4	-1	-2	-1		Other
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-236	7.616	2.613	6.617	7.824	

(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: 30/09/2019 rev1	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	13.970	-148	-9.302	-11.553
Net acquisition (+) of financial assets ⁽²⁾	-19.656	-4.470	-7.808	-3.093
Currency and deposits (F.2)	-410	1.311	2.224	-1.572
Debt securities (F.3)	-948	-616	-1.090	903
Loans (F.4)	-4.839	-1.499	983	1.515
Increase (+)	6.528	6.049	5.558	5.974
Reduction (-)	-11.367	-7.548	-4.575	-4.459
Short term loans (F.41), net	-55	86	-123	50
Long-term loans (F.42)	-4.784	-1.585	1.106	1.465
Increase (+)	6.542	5.674	5.338	5.399
Reduction (-)	-11.326	-7.259	-4.232	-3.934
Equity and investment fund shares/units (F.5)	-4.316	-3.091	-5.730	-166
Portfolio investments, net ⁽²⁾	23	163	-216	-291
Equity and investment fund shares/units other than portfolio investments	-4.339	-3.254	-5.514	125
Increase (+)	3.094	631	459	223
Reduction (-)	-7.433	-3.885	-5.973	-98
Financial derivatives (F.71)	-5.754	-6.483	-3.103	-4.426
Other accounts receivable (F.8)	-3.389	5.908	-1.092	653
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.841	-2.349	-1.097	300
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3.917	749	-1.096	641
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	29	0	0
Issuances above(-)/below(+) nominal value	-1.717	-2.015	-1.363	-1.262
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1.007	877	1.119	863
Redemptions/repurchase of debt above(+)/below(-) nominal value	243	246	102	96
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	499	112	141	-38
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	44	-2.347	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-138	-628	-109	-206
Difference between capital and financial accounts (B.9-B.9f)	-71	-669	-137	-206
Other statistical discrepancies (+/-)	-67	41	28	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-9.665	-7.595	-18.316	-14.552

*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: 30/09/2019 rev1	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	12.467	7.924	-7.209	-5.849
Net acquisition (+) of financial assets ⁽²⁾	-15.376	-8.562	-8.443	-4.492
Currency and deposits (F.2)	-244	1.004	1.957	-976
Debt securities (F.3)	170	747	-165	1.261
Loans (F.4)	-1.402	-4.009	912	-945
Increase (+)	5.859	4.860	4.962	5.336
Reduction (-)	-7.261	-8.869	-4.050	-6.281
Short term loans (F.41), net	1.534	-3.440	-1.075	-2.711
Long-term loans (F.42)	-2.936	-569	1.987	1.766
Increase (+)	4.281	4.858	4.958	5.332
Reduction (-)	-7.217	-5.427	-2.971	-3.566
Equity and investment fund shares/units (F.5)	-4.221	-3.191	-5.601	-178
Portfolio investments, net ⁽²⁾	98	145	-10	-249
Equity and investment fund shares/units other than portfolio investments	-4.319	-3.336	-5.591	71
Increase (+)	2.777	134	170	76
Reduction (-)	-7.096	-3.470	-5.761	-5
Financial derivatives (F.71)	-5.754	-6.512	-3.091	-4.426
Other accounts receivable (F.8)	-3.925	3.399	-2.455	772
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-556	-2.258	-981	-1.076
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-661	871	-962	-675
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1.717	-2.015	-1.363	-1.262
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1.016	877	1.129	864
Redemptions/repurchase of debt above(+)/below(-) nominal value	283	248	100	53
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	479	108	165	-56
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	44	-2.347	-50	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-86	-679	-166	-216
Difference between capital and financial accounts (B.9-B.9f)	-86	-679	-166	-216
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-3.551	-3.575	-16.799	-11.633
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	377.360	377.057	361.309	352.257
Central government gross debt (level) (b) ^(2, 5)	415.123	411.548	394.749	383.116
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	37.763	34.491	33.440	30.859

***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: 30/09/2019 rev1	Year			
	2015	2016	2017	2018
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: 30/09/2019 rev1	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1.267	-456	520	913
Net acquisition (+) of financial assets ⁽²⁾	-2.025	-539	-1.175	-1.543
Currency and deposits (F.2)	1.210	1.470	717	-689
Debt securities (F.3)	-1.275	-1.430	-1.312	-431
Loans (F.4)	-2.373	-774	-857	-123
Increase (+)	2.242	1.212	650	520
Reduction (-)	-4.615	-1.986	-1.507	-643
Short term loans (F.41), net	-38	90	-115	47
Long-term loans (F.42)	-2.335	-864	-742	-170
Increase (+)	2.263	1.122	653	473
Reduction (-)	-4.598	-1.986	-1.395	-643
Equity and investment fund shares/units (F.5)	-95	100	-129	12
Portfolio investments, net ⁽²⁾	-75	18	-206	-42
Equity and investment fund shares/units other than portfolio investments	-20	82	77	54
Increase (+)	317	497	289	147
Reduction (-)	-337	-415	-212	-93
Financial derivatives (F.71)	0	29	-12	0
Other accounts receivable (F.8)	508	66	418	-312
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	608	438	849	1.216
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	596	404	1.022	1.198
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	29	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-8	1	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	20	4	-24	18
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	-149	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-52	51	57	10
Difference between capital and financial accounts (B.9-B.9f)	15	10	29	10
Other statistical discrepancies (+/-)	-67	41	28	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-202	-506	251	596
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	45.227	43.728	43.978	44.784
Local government gross debt (level) (b) ^{***}	55.851	55.345	55.596	56.192
Local government holdings of other subsectors debt (level) (c)-	10.624	11.617	11.618	11.408

***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: 30/09/2019 rev1	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	236	-7.616	-2.613	-6.617
Net acquisition (+) of financial assets ⁽²⁾	4.419	2.851	1.848	3.888
Currency and deposits (F.2)	5.159	2.279	1.772	3.598
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)	-740	572	76	290
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3.084	1.345	-287	21
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3.084	1.345	-287	21
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)	1.571	-3.420	-1.052	-2.708
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	23.380	17.587	14.769	8.463
Social security gross debt (level) (b) ^(2, 5)	36.282	32.862	31.810	29.102
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	12.902	15.275	17.041	20.639

*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: 30/09/2019 rev1	Year				
		2015 final	2016 final	2017 final	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	6.494	6.398	6.372	6.435	6.500
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	690.537	697.862	743.711	781.718	807.905

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

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