

Tekort en schuld overheid flink afgenaomen

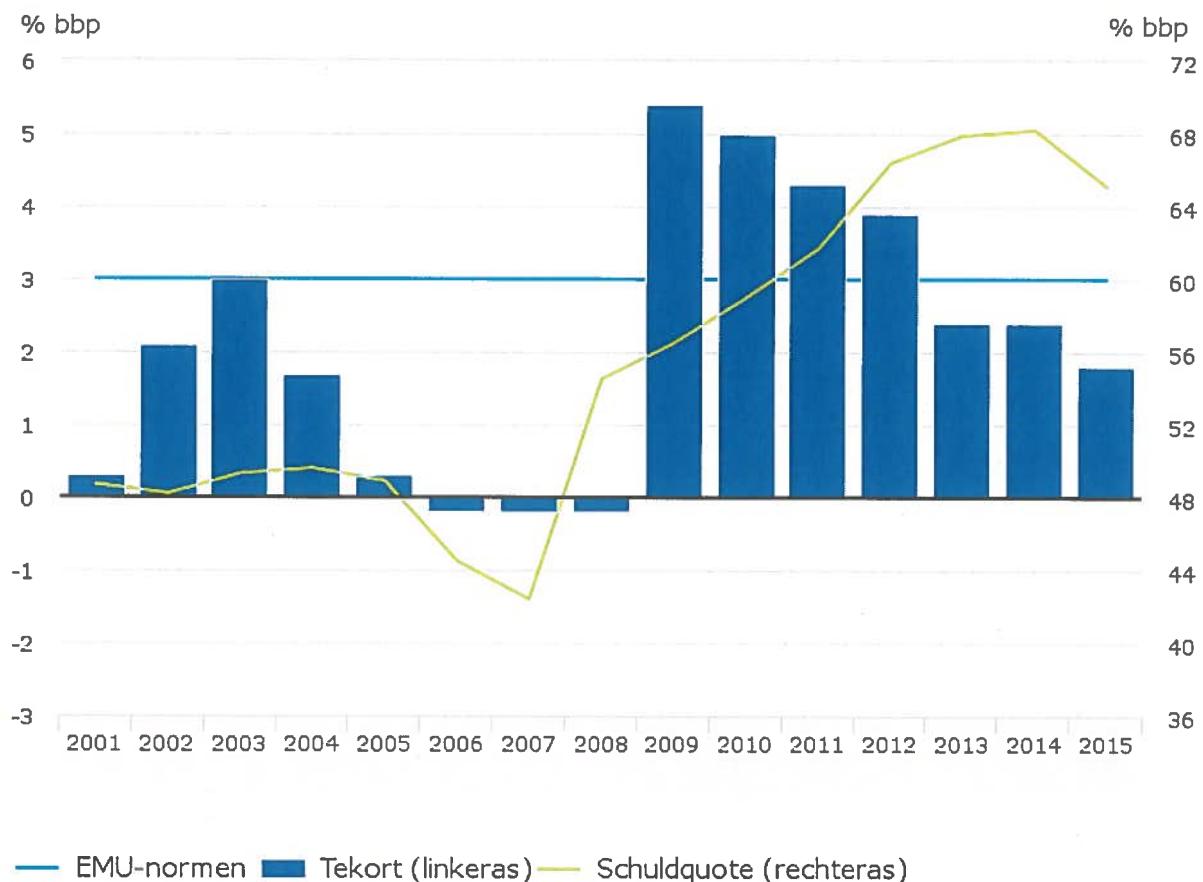
Het overheidstekort is in 2015 uitgekomen op 1,8 procent van het bruto binnenlands product (bbp). Dit is 0,6 procentpunt lager dan het jaar ervoor. Ook de schuldquote van de overheid daalde met 3,1 procentpunt flink. Deze kwam uit op 65,1 procent van het bbp. Dit meldt CBS. Deze cijfers zijn de eerste officiële berekeningen van het gerealiseerde overheidstekort en de overheidsschuld van Nederland en worden vandaag ook aan de Europese Commissie gerapporteerd.

De overheid kwam in 2015 ruim 12 miljard euro tekort. Dit is 3 miljard euro minder dan in 2014. Nederland voldoet niet met het tekort van 1,8 procent voor het derde opeenvolgende jaar aan de 3-procentsnorm. In 2012 was het tekort nog dubbel zo hoog en bevond het zich met 3,9 procent van het bbp ruim boven de norm. Het tekort van afgelopen jaar is iets lager uitgekomen dan werd aangenomen. De Miljoenennota van een half jaar geleden ging nog uit van 2,2 procent en de recente maartramming van het CPB van 1,9 procent.

Schuld 10 miljard euro gedaald

De overheidsschuld eind 2015 bedroeg 442 miljard euro. Dit is 10 miljard euro minder dan een jaar eerder. De overheid kon de schuld verlagen en het overheidstekort dekken door ontvangsten uit verkoop van financiële bezittingen en aflossingen van verstrekte leningen. Zo werd een deel van de aandelen ABN AMRO op de beurs verkocht. Ook de voortijdige beëindiging van rentederivaten bracht geld in het laatje. De schuldquote kwam uit op 65,1 procent. Dit is 3,1 procentpunt lager dan eind 2014, maar nog wel boven de Europese schuldnorm van 60 procent. De lagere schuldquote komt niet alleen door de aflossing op de schuld maar voor een even groot deel ook door stijging van het bbp.

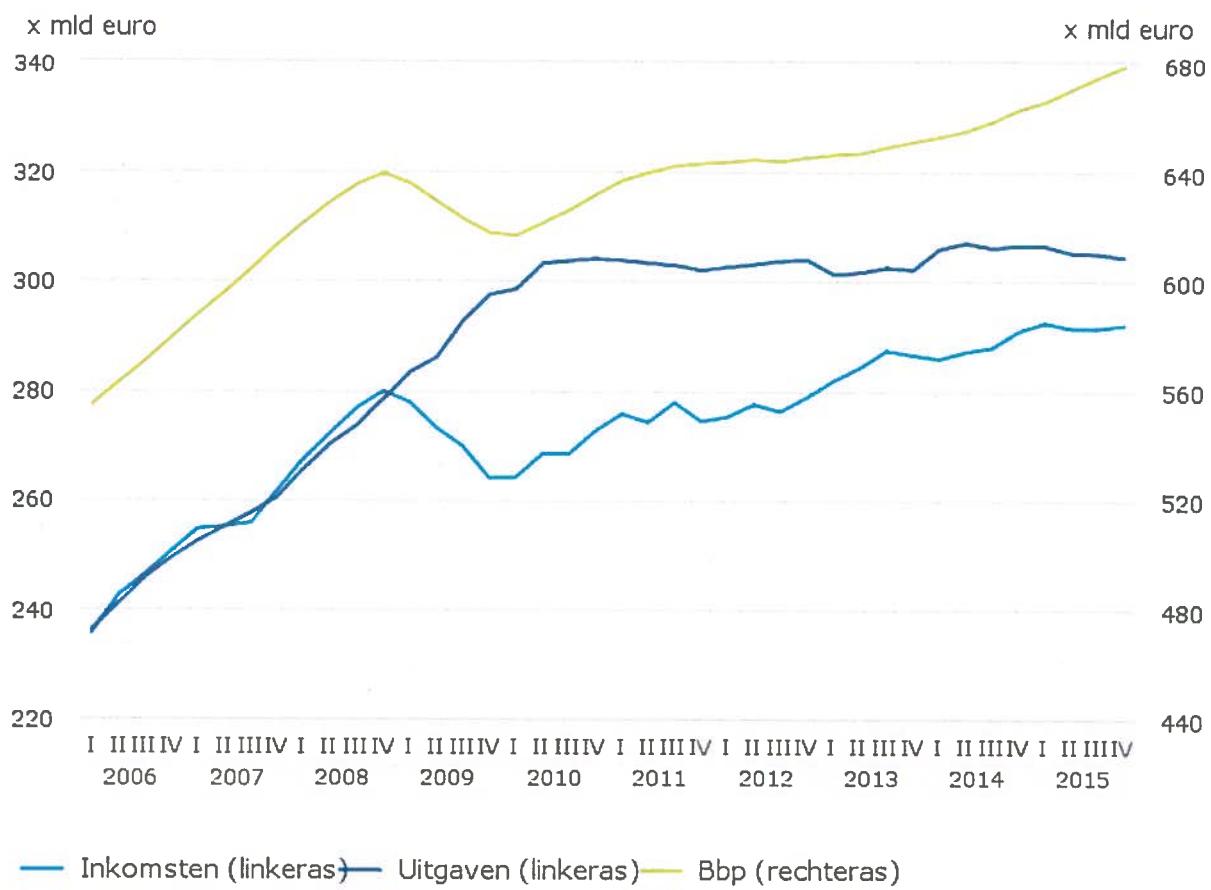
Overheidstekort en -schuld



Aardgasbaten gehalveerd

De centrale overheid, die voornamelijk het Rijk omvat, was bijna geheel verantwoordelijk voor het tekort. De uitgaven waren 11 miljard hoger dan de inkomsten. Een jaar eerder was het tekort niet 11 maar 7 miljard. Dat het tekort is gestegen kwam onder meer door een hogere bijdrage van de centrale overheid aan de lokale overheid en de socialezekerheidsfondsen van 8 miljard. De inkomsten van de centrale overheid stegen met iets minder dan 3 miljard euro. De belastinginkomsten stegen met bijna 8 miljard euro, zowel door belastingmaatregelen als door de groeiende economie. De niet-belastinginkomsten daalden echter sterk. Dat kwam door de aardgasbaten, die afgelopen jaar maar 5 miljard euro bedroegen: een halvering ten opzichte van een jaar eerder.

Inkomsten en uitgaven



Socialezekerheidsfondsen weer in de plus

De sector socialezekerheidsfondsen behaalde in 2015 een overschot van 1,2 miljard euro na zes jaar van grote tekorten. De afschaffing van de Algemene Wet Bijzondere Ziektekosten en de invoering van de Wet Langdurige Zorg als gevolg van hervormingen in het sociale domein is hiervan een van de oorzaken. Waar het AWBZ-fonds afgelopen jaren forse tekorten liet zien, toonde het WLZ-fonds in zijn eerste jaar een licht overschot. De hervormingen in het sociale domein leidden ook tot een verschuiving van de uitgaven. De sector socialezekerheidsfondsen hoeftte minder zorguitgaven te vergoeden; de gemeenten hebben een deel van de vergoeding van zorg van ouderen en langdurig zieken overgenomen.

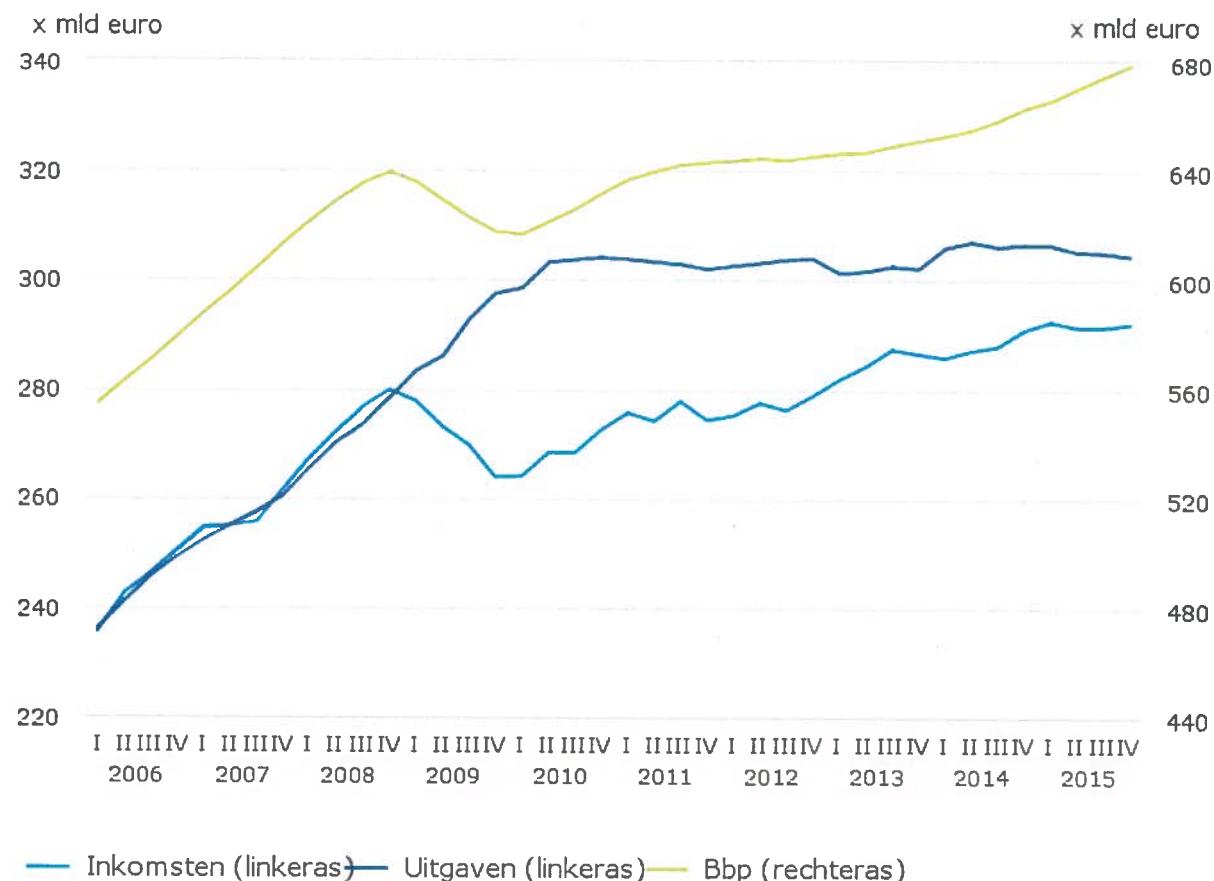
Tekort lokale overheid stabiel, tekort provincies toegenomen

Het tekort van de lokale overheid lag in 2015 iets boven de 2 miljard euro, net als de twee jaar ervoor. De gemeenten zagen hun tekort iets toenemen, tot ruim 1 miljard euro. Ook het tekort van de provincies kwam het afgelopen jaar boven de 1 miljard euro uit; in 2014 lag het tekort nog eronder. De uitgaven van de lokale overheid namen door de decentralisatie in het sociale domein toe. De uitgaven aan zorg stegen met 7 miljard euro. De overige uitgaven daalden met 2 miljard euro. Per saldo namen de uitgaven van de lokale overheden 4,5 miljard euro toe. De inkomsten stegen nagenoeg evenveel als de uitgaven. De hogere inkomsten waren vooral extra overdrachten van het Rijk als gevolg van de decentralisatie.

Overheidsuitgaven blijven stabiel

De uitgaven van de gehele overheid (geschoond voor geldstromen tussen overheden onderling) zijn vanaf 2010 min of meer stabiel, op ruim 300 miljard euro. De inkomsten stegen daarentegen vanaf 2010 met de nominale stijging van het bbp. In 2015 bleven de inkomsten iets achter bij het bbp door de lagere aardgasbaten.

Inkomsten en uitgaven



Bron

- [Kwartaalmonitor Overheidsfinanciën, vierde kwartaal 2015](#)
- [Nederland in 2015](#)
- [Overheid en politiek](#)
- [StatLine, Overheidsfinanciën; kerncijfers](#)



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: 25/03/2016

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/ deficit 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 surplus/ deficit (B.9) of each government sub-sector.

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

Member State: The Netherlands Data are in ...(millions of units of national currency) Date: 25/03/2016	ESA 2010 codes		Year				2016
			2012	2013	2014	2015	
Net lending (+)/ net borrowing (-)	B.9		final	final	half-finalized	half-finalized	planned
General government	S.13	-25.064	-15.537	-15.618	-12.433	-11.985	
- Central government	S.1311	-18.578	-4.838	-7.389	-11.366	-14.353	
- State government	S.1312	M	M	M	M	M	M
- Local government	S.1313	-2.882	-2.323	-2.241	-2.280	-1.941	
- Social security funds	S.1314	-3.604	-8.376	-5.988	1.213	4.309	
		final	final	half-finalized	half-finalized	planned	
General government consolidated gross debt		428.591	442.197	452.056	441.664	456.955	
Level at nominal value outstanding at end of year							
<i>By category:</i>							
Currency and deposits	AF.2	1.168	1.254	1.126	2.043		
Debt securities	AF.3	331.669	347.169	356.865	347.511		
Short-term	AF.31	32.976	26.086	23.095	14.051		
Long-term	AF.32	298.693	321.083	333.770	333.460		
Loans	AF.4	95.754	93.774	94.065	92.110		
Short-term	AF.41	27.319	26.264	28.129	27.246		
Long-term	AF.42	68.435	67.510	65.936	64.864		
General government expenditure on:							
Gross fixed capital formation	P.51g	24.158	23.692	23.144	23.454	23.087	
Interest (consolidated)	D.41 (uses)	10.606	9.907	9.551	8.211	8.285	
Gross domestic product at current market prices	B.1*g	645.164	650.857	662.770	678.572	698.620	

(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 25/03/2016	2012	2013	2014	2015	2016
Year					
Working balance in central government accounts	-28.282	-11.525	-11.603	6.541	-10.318
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>
Financial transactions included in the working balance					
Loans, granted (+)	9.151	5.278	2.777	-15.836	-5.570
Loans, repayments (-)	12.191	11.774	5.340	5.454	1.498
Equities, acquisition (+)	-2.315	-2.709	-3.087	-5.654	-950
Equities, sales (-)	2.129	3.347	9.15	0	0
Other financial transactions (+/-)	-1.157	-1.727	-2.197	-4.139	0
of which: transactions in debt liabilities (+/-)	-1.697	-5.407	-2.194	-1.497	-6.118
of which: net settlements under swap contracts (+/-)	-1.875	-5.617	-21	-6.116	0
<i>Detail 1</i>	<i>371</i>	<i>404</i>	<i>-294</i>	<i>-5.308</i>	<i>-1.514</i>
<i>Detail 2</i>	<i>0</i>	<i>25</i>	<i>177</i>	<i>142</i>	
<i>Detail 3</i>	<i>-2.490</i>	<i>-5.998</i>	<i>-320</i>	<i>-5.359</i>	
<i>Detail 4</i>	<i>98</i>	<i>-778</i>	<i>-148</i>	<i>-321</i>	
<i>Detail 5</i>	<i>582</i>	<i>-184</i>	<i>215</i>	<i>-751</i>	
<i>Detail 6</i>	<i>173</i>	<i>426</i>	<i>690</i>	<i>-5.208</i>	
	<i>0</i>	<i>0</i>	<i>-1.430</i>	<i>0</i>	
Non-financial transactions not included in the working balance					
<i>Detail 1</i>	<i>334</i>	<i>272</i>	<i>1.155</i>	<i>48</i>	<i>0</i>
<i>Detail 2</i>	<i>319</i>	<i>141</i>	<i>0</i>	<i>0</i>	<i>Balance interest and management fee ING back up facility</i>
<i>Detail 3</i>	<i>49</i>	<i>33</i>	<i>27</i>	<i>17</i>	<i>Balance interest, costs and revenues EFSF</i>
<i>Detail 4</i>	<i>-34</i>	<i>98</i>	<i>111</i>	<i>31</i>	<i>Balance accrual booking interest student loans</i>
	<i>0</i>	<i>0</i>	<i>1.017</i>	<i>0</i>	<i>One-off cancellation of social security debt due to contingent liability in 2014</i>
Difference between interest paid (+) and accrued D.41)(-)					
<i>Other accounts receivable (+)</i>	<i>347</i>	<i>410</i>	<i>596</i>	<i>947</i>	<i>756</i>
<i>Detail 1</i>	<i>+163</i>	<i>671</i>	<i>374</i>	<i>-2.195</i>	<i>779</i>
<i>Detail 2</i>	<i>170</i>	<i>-293</i>	<i>-14</i>	<i>28</i>	<i>Trade credits military equipment expenditure</i>
<i>Detail 3</i>	<i>-126</i>	<i>227</i>	<i>105</i>	<i>-165</i>	<i>Trade credits military equipment sales</i>
<i>Detail 4</i>	<i>-286</i>	<i>762</i>	<i>712</i>	<i>331</i>	<i>Adjustments to cash-based taxes</i>
<i>Detail 5</i>	<i>-222</i>	<i>170</i>	<i>461</i>	<i>-39</i>	<i>Adjustments to EU contributions (GNV/VAT)</i>
<i>Detail 6</i>	<i>925</i>	<i>249</i>	<i>-1.523</i>	<i>-1.756</i>	<i>Adjustments to cash-based natural gas revenues</i>
<i>Detail 7</i>	<i>-17</i>	<i>-17</i>	<i>-17</i>	<i>-16</i>	<i>Adjustments to cash-based auction of radio frequencies</i>
<i>Detail 8</i>	<i>0</i>	<i>0</i>	<i>155</i>	<i>-155</i>	<i>Adjustments to grants to central government units</i>
<i>Detail 9</i>	<i>-78</i>	<i>-74</i>	<i>-37</i>	<i>-22</i>	<i>Adjustments to grants to social security funds</i>
<i>Detail 10</i>	<i>0</i>	<i>-25</i>	<i>112</i>	<i>-48</i>	<i>Adjustments to capital and current transfers to non government units</i>
<i>Detail 11</i>	<i>-265</i>	<i>-323</i>	<i>45</i>	<i>64</i>	<i>Adjustments to cash-based social assistance benefits in cash</i>
<i>Detail 12</i>	<i>-26</i>	<i>-34</i>	<i>53</i>	<i>35</i>	<i>Adjustments to cash-based social assistance benefits in kind</i>
<i>Detail 13</i>	<i>-29</i>	<i>97</i>	<i>325</i>	<i>-450</i>	<i>Adjustment to repayment public transport students</i>
<i>Other accounts payable (-)</i>	<i>-7</i>	<i>-2</i>	<i>-3</i>	<i>-4</i>	<i>Adjustments n.e.c.</i>
<i>Detail 1</i>	<i>85</i>	<i>-484</i>	<i>134</i>	<i>-264</i>	<i>0</i>
<i>Detail 2</i>	<i>30</i>	<i>-92</i>	<i>14</i>	<i>-24</i>	<i>Adjustments to proceeds of emission permits</i>
<i>Detail 3</i>	<i>212</i>	<i>37</i>	<i>-109</i>	<i>1</i>	<i>Adjustments to VAT-compensation to local government</i>
<i>Detail 4</i>	<i>30</i>	<i>-1</i>	<i>-11</i>	<i>-18</i>	<i>Adjustments to grants to social security funds</i>
<i>Detail 5</i>	<i>-167</i>	<i>-428</i>	<i>240</i>	<i>-91</i>	<i>Adjustments to grants to central and local government units</i>
	<i>0</i>	<i>0</i>	<i>0</i>	<i>-132</i>	<i>Adjustments to capital and current transfers to non government units</i>
Working balance (+/-) of entities not part of central government					
<i>Net lending (+)/ net borrowing (-) of other central government bodies</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Detail 1</i>	<i>75</i>	<i>722</i>	<i>-261</i>	<i>-315</i>	<i>0</i>
<i>Other adjustments (+/-) (please detail)</i>					
<i>Detail 1</i>	<i>-125</i>	<i>-182</i>	<i>-561</i>	<i>-292</i>	<i>Including state agencies</i>
<i>Detail 2</i>	<i>8</i>	<i>1</i>	<i>0</i>	<i>0</i>	<i>Adjustments due to debt assumption Netherlands Antilles</i>
<i>Detail 3</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>Adjustments due to bank accounts embassies</i>
<i>Detail 4</i>	<i>0</i>	<i>0</i>	<i>-10</i>	<i>-27</i>	<i>Discrepancy in the working balance</i>
<i>Detail 5</i>	<i>149</i>	<i>-266</i>	<i>8</i>	<i>0</i>	<i>Unexplained residual</i>
<i>Net lending (+)/ net borrowing (-) of central government (S.1311)</i>	<i>-18.576</i>	<i>-4.538</i>	<i>-7.369</i>	<i>-11.366</i>	<i>-14.353</i>
<i>(ZNA 2011 account)</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 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

	Year					2016
	2012	2013	2014	2015		
Working balance in state government accounts	M	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)	(1)
Financial transactions included in the working balance						
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 (+/-) (please detail)	M	M	M	M	M	M
Net lending (+/-) net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M	M
<i>(IAS 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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

	Year					
	2012	2013	2014	2015	2016	
Working balance in local government accounts	1.199	2.266	963	2.054	0	
<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						
Loans (+/-)	-62	-83	10	40	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-62	-83	10	40	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						
<i>Detail 1</i>	<i>-1.929</i>	<i>-3.010</i>	<i>-1.630</i>	<i>-1.544</i>	<i>0</i>	
<i>Detail 2</i>	<i>-6.885</i>	<i>-7.164</i>	<i>-6.315</i>	<i>-5.127</i>	<i>0</i>	
<i>Detail 3</i>	<i>4.935</i>	<i>4.034</i>	<i>4.685</i>	<i>3.583</i>	<i>0</i>	
<i>Detail 4</i>	<i>-18</i>	<i>38</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Detail 5</i>	<i>37</i>	<i>54</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>2</i>	<i>-32</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Difference between interest paid (+) and accrued (D.41)(c)						
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						
Net lending (+)/ net borrowing (-) of other local government bodies	0	0	0	0	0	
<i>Detail 1</i>	<i>117</i>	<i>43</i>	<i>-151</i>	<i>266</i>	<i>0</i>	
<i>Detail 2</i>	<i>117</i>	<i>43</i>	<i>11</i>	<i>93</i>	<i>0</i>	
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>-50</i>	<i>183</i>	<i>0</i>	
<i>0</i>	<i>0</i>	<i>0</i>	<i>-112</i>	<i>-10</i>	<i>0</i>	
Other adjustments (+/-) (please detail)						
<i>Detail 1</i>	<i>-2.207</i>	<i>-1.539</i>	<i>-1.433</i>	<i>-3.096</i>	<i>0</i>	
<i>Detail 2</i>	<i>468</i>	<i>-41</i>	<i>-134</i>	<i>-1.887</i>	<i>0</i>	
<i>Detail 2</i>	<i>-2.675</i>	<i>-1.498</i>	<i>-1.299</i>	<i>-1.208</i>	<i>0</i>	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-2.882	-2.323	-2.241	-2.280	-1.941	
<i>(I.S.A. 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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

	2012	2013	Year 2014	2015	2016
Working balance in social security accounts	-3.961	-7.411	-6.834	-778	4.309
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual	accrual
Financial transactions included in the working balance					
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					
Detail 1	70	113	-852	111	0
Detail 2	70	113	165	111	0
0	0	-1.017	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0
Other accounts receivable (+)	220	-1.239	1.983	2.549	0
Other accounts payable (-)	220	-1.239	1.983	2.549	0
Detail 1	1	125	-348	-88	0
Detail 2	1	-2	-2	-4	0
Detail 3	0	0	-346	-884	0
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)	66	36	63	19	0
Detail 1	56	36	63	19	0
Detail 2	10	0	0	0	0
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1.314)	-3.604	-8.376	-5.988	1.213	4.309
<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)

	2012	2013	Year	2014	2015	
Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 25/03/2016						
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	25.064	15.537	15.618	12.433		
Net acquisition (+) of financial assets⁽²⁾						
Currency and deposits (F.2)	7.643	-5.345	-4.990	-20.133		
Debt securities (F.3)	754	-3.798	430	-2.084		
Loans (F.4)	-2.294	-6.429	-4.571	-870		
<i>Increase (+)</i>						
<i>Reduction (-)</i>						
Short term loans (F.41), net	8.868	3.371	198	-4.513		
Long-term loans (F.42)	16.811	12.499	12.258	14.026		
<i>Increase (+)</i>						
<i>Reduction (-)</i>						
Short term loans (F.41), net	-7.943	-9.728	-12.060	-18.539		
Long-term loans (F.42)	22	1.417	-362	169		
<i>Increase (+)</i>						
<i>Reduction (-)</i>						
Portfolio investments, net ⁽²⁾	8.846	1.954	560	-4.662		
Equity and investment fund shares/units other than portfolio investments	13.140	8.198	6.408	4.619		
<i>Increase (+)</i>						
<i>Reduction (-)</i>						
Equity and investment fund shares/units other than portfolio investments	-4.294	-6.244	-5.848	-9.301		
Financial derivatives (F.7.1)	731	1.006	-1.455	-4.297		
Other accounts receivable (F.8)						
Other financial assets (F.1, F.6)						
Adjustments⁽⁴⁾						
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	-195	3.411	-792	-2.624		
Net incurrence (-) of other accounts payable (F.8)	0	0	0	0		
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	1.724	-261	-931	-3.030		
Other financial assets (F.1, F.6)	0	0	0	0		
<i>Issuances above(-)/below(+), nominal value</i>						
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)						
Redemptions/repurchase of debt above(+)/below(-) nominal value						
<i>Appreciation(+)/depreciation(-)⁽⁵⁾ of foreign-currency debt</i>						
Changes in sector classification (K.6.1) ⁽⁵⁾ (+/-)	5	-1.503	1.046	835		
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	8	4.951	0	55		
Statistical discrepancies						
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0		
Other statistical discrepancies (+/-)						
Change in general government (S.13) consolidated gross debt^(1,2)	32.170	13.606	9.859	-10.392		

*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)

	2012	2013	Year	2014	2015
Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 25/03/2016					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	18.578	4.838	7.389	11.366	
Net acquisition (+) of financial assets (a)	16.101	10.975	445	-19.317	
Currency and deposits (F.2)	-151	393	891	-827	
Debt securities (F.3)	-2.136	-4.481	-3.919	114	
Loans (F.4)	17.596	11.602	6.017	-7.034	
<i>Increase (+)</i>					
<i>Reduction (-)</i>					
Short term loans (F.41), net	7.671	7.539	4.797	-4.358	
Long-term loans (F.42)	9.925	4.063	1.220	-2.676	
<i>Increase (+)</i>					
<i>Reduction (-)</i>					
Equity and investment fund shares/units (F.5)	1.097	1.689	-1.239	-4.140	
Portfolio investments, net ⁽²⁾	-6	0	0	-17	
Equity and investment fund shares/units other than portfolio investments	1.103	1.689	-1.239	-4.123	
<i>Increase (+)</i>					
<i>Reduction (-)</i>					
Financial derivatives (F.71)	214	1.536	-1.037	-6.024	
Other accounts receivable (F.8)	-519	236	-268	-1.406	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments (a)	-1.253	2.785	1.248	-1.573	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	671	-235	1.274	-1.983	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
<i>Issuances above(-)/below(+) nominal value</i>					
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2.028	-527	-1.704	-1.717	
Redemptions/repurchase of debt above(+)/below(-) nominal value	66	724	776	1.025	
	25	8	23	271	
<i>Appreciation(+)/depreciation(-)⁽³⁾ of foreign-currency debt (5)</i>					
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	4.201	0	55	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies					
Difference between capital and financial accounts (B.9-B.9t)	-56	-102	47	1	
Other statistical discrepancies (+/-)	479	-269	236	-759	
	-535	167	-189	760	
Change in central government (S.1311) consolidated gross debt^{(1), (2)}	33.370	18.496	9.129	-9.523	
Central government contribution to general government debt (a+b+c)⁽⁴⁾	359.494	372.318	376.675	371.548	
Central government gross debt (level) (b) <small>(a, b)</small>	385.570	404.066	413.195	403.672	
Central government holdings of other subsector's debt (level) (c) <small>(a)</small>	26.076	31.748	36.520	32.124	

*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: 25/03/2016		Year			2012	2013	2014	2015
		M	M	M				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*		M	M	M	M	M	M	M
Net acquisition (+) of financial assets (2)		M	M	M	M	M	M	M
Currency and deposits (F.2)		M	M	M	M	M	M	M
Debt securities (F.3)		M	M	M	M	M	M	M
Loans (F.4)		M	M	M	M	M	M	M
Increase (+)		M	M	M	M	M	M	M
Reduction (-)		M	M	M	M	M	M	M
Short term loans (F.4.1), net		M	M	M	M	M	M	M
Long-term loans (F.4.2)		M	M	M	M	M	M	M
Increase (+)		M	M	M	M	M	M	M
Reduction (-)		M	M	M	M	M	M	M
Equity and investment fund shares/units (F.5)		M	M	M	M	M	M	M
Portfolio investments, net ⁽²⁾		M	M	M	M	M	M	M
Equity and investment fund shares/units other than portfolio investments		M	M	M	M	M	M	M
Increase (+)		M	M	M	M	M	M	M
Reduction (-)		M	M	M	M	M	M	M
Financial derivatives (F.7.1)		M	M	M	M	M	M	M
Other accounts receivable (F.8)		M	M	M	M	M	M	M
Other financial assets (F.1, F.6)		M	M	M	M	M	M	M
Adjustments⁽¹⁾		M	M	M	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.7.1)		M	M	M	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)		M	M	M	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)		M	M	M	M	M	M	M
Issuances above(-)below(+) nominal value		M	M	M	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)		M	M	M	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value		M	M	M	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾		M	M	M	M	M	M	M
Changes in sector classification (K.6) ⁽⁶⁾ (+/-)		M	M	M	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)		M	M	M	M	M	M	M
Statistical discrepancies		M	M	M	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)		M	M	M	M	M	M	M
Other statistical discrepancies (+/-)		M	M	M	M	M	M	M
Change in state government (S.1312) consolidated gross debt^(1, 2)		M	M	M	M	M	M	M
State government contribution to general government debt (a=b-c)⁽⁶⁾		M	M	M	M	M	M	M
State government gross debt (level) (b) ⁽¹⁻⁵⁾		M	M	M	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾		M	M	M	M	M	M	M

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

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

(4) Including capital uplift

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

(2) Consolidated within state government

(3) Due to exchange-rate movements.

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)

	2012	2013	Year	2014	2015	
Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 25/03/2016						
Net lending (-)/ net borrowing (+) (B.9) of local government (S.131)*	2.882	2.323		2.241	2.280	
Net acquisition (+) of financial assets (n)	-1.899	-1.509		-3.183	-2.860	
Currency and deposits (F.2)	1.122	1.541		52	126	
Debt securities (F.3)	-144	-1.103		-839	-1.267	
Loans (F.4)	-1.052	-1.770		-1.021	-1.875	
<i>Increase (+)</i>	<i>4.154</i>	<i>4.520</i>		<i>6.923</i>	<i>5.947</i>	
<i>Reduction (-)</i>	<i>-5.206</i>	<i>-6.290</i>		<i>-7.944</i>	<i>-7.872</i>	
Short term loans (F.41), net	14	313		-360	164	
Long-term loans (F.42)	-1.066	-2.083		-661	-2.039	
<i>Increase (+)</i>	<i>491</i>	<i>1.323</i>		<i>1.149</i>	<i>903</i>	
<i>Reduction (-)</i>	<i>-1.557</i>	<i>-3.406</i>		<i>-1.810</i>	<i>-2.942</i>	
Equity and investment fund shares/units (F.5)	-366	-683		-216	-157	
Portfolio investments, net ⁽²⁾	-292	-641		-111	-65	
Equity and investment fund shares/units other than portfolio investments	-74	-42		-105	-92	
<i>Increase (+)</i>	<i>14</i>	<i>27</i>		<i>9</i>	<i>2</i>	
<i>Reduction (-)</i>	<i>-88</i>	<i>-69</i>		<i>-114</i>	<i>-94</i>	
Financial derivatives (F.71)	0	0		0	0	
Other accounts receivable (F.8)	-1.459	506		-1.159	313	
Other financial assets (F.1 F.6)	0	0		0	0	
Adjustments⁽ⁿ⁾	1.266	-642		1.498	199	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0		0	0	
Net incurrence (-) of other accounts payable (F.8)	1.267	113		1.437	140	
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 ⁽⁶⁾	-9	-10		61	59	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8	-745		0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0		0	0	
Statistical discrepancies	-202	104		-50	-59	
Difference between capital and financial accounts (B.9-B.9f)	11	-6		0	0	
Other statistical discrepancies (+/-)	-213	110		-50	-59	
Change in local government (S.131) consolidated gross debt ('12)	2.047	276		506	-440	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	53.775	48.105		48.383	46.770	
Local government gross debt (level) (b)	57.773	58.049		58.555	58.115	
Local government holdings of other subsectors debt (level) (c)	3.998	9.944		10.172	11.345	

*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)

	Year			
		2012	2013	2014
Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 25/03/2016				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*		3.604	8.376	5.988
Net acquisition (+) of financial assets (B.2)		3.021	-1.210	-68
Currency and deposits (F.2)		2.897	0	-417
Debt securities (F.3)		0	0	0
Loans (F.4)		0	0	0
<i>Increase (+)</i>		0	0	0
<i>Reduction (-)</i>		0	0	0
Short term loans (F.41), net		0	0	0
Long-term loans (F.42)		0	0	0
<i>Increase (+)</i>		0	0	0
<i>Reduction (-)</i>		0	0	0
Equity and investment fund shares/units (F.5)		0	0	0
Portfolio investments, net ⁽²⁾		0	0	0
Equity and investment fund shares/units other than portfolio investments		0	0	0
<i>Increase (+)</i>		0	0	0
<i>Reduction (-)</i>		0	0	0
Financial derivatives (F.71)		0	0	0
Other accounts receivable (F.8)		124	-1.210	351
Other financial assets (F.1, F.6)		0	0	-1
Adjustments⁽³⁾		1.010	-702	-1.121
Net incurrence (-) of liabilities in financial derivatives (F.71)		0	0	0
Net incurrence (-) of other accounts payable (F.8)		1.010	-702	-1.121
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)		0	0	0
Issuances above(-)/below(+) nominal value		0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)		0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value		0	0	0
Appreciation(+)/depreciation(-)⁽⁵⁾ of foreign-currency debt⁽⁶⁾		0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)		0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)		0	0	0
Statistical discrepancies		-11	0	0
Difference between capital and financial accounts (B.9-B.9f)		-11	0	0
Other statistical discrepancies (+/-)		0	0	0
Change in social security (S.1314) consolidated gross debt^(1,2)		7.624	6.464	4.801
Social security contribution to general government debt (a=b-c)⁽⁶⁾		15.322	21.774	26.998
Social security gross debt (level) (b) ⁽²⁾		23.453	29.917	34.718
Social security holdings of other subsectors debt (level) (c) ⁽²⁾		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.

Statement Number	Member State: The Netherlands Data are in ..(millions of units of national currency) Date: 25/03/2016	Year				2016 forecast
		2012 final	2013 final	2014 half-finalized	2015 half-finalized	
2	Trade credits and advances (AF.81 L)	5.464	5.436	5.623	5.437	5.400
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)	658.450	663.703	671.126	678.284	708.984

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

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