



## 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: The Netherlands**

**Date: 26/03/2018**

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	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	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
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		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	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	23.298	24.510	24.498	25.752	27.405
<b>Interest (consolidated)</b>	D.41 (uses)	9.428	8.491	7.559	7.032	5.931
<b>Gross domestic product at current market prices</b>	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	2014	2015	Year 2016	2017	2018	
<b>Working balance in central government accounts</b>	-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	3.273	2.219	
Loans, repayments (-)	-3.413	-6.609	-7.928	-1.702	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	-4.699	-8.764	
of which: transactions in debt liabilities (+/-)	2.708	-7.425	-5.376	-2.135	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	-4.145		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	960	
Other accounts receivable (+)	548	-2.315	6.019	-2.495	-116	
Detail 1	-14	-18	17	-93		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 central government units
Detail 8	-23	7	0	-45		Adjustment to grants to social security funds
Detail 9	71	-5	100	-236		Adjustment to capital and current transfers to non government units
Detail 10	100	35	24	4		
Detail 11	325	-450	791	-747		Adjustment to prepayment public transport students
Detail 12	-5	-5	-5	-5		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	214	0	
Detail 1	-346	211	-321	0		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	232		Unexplained residual
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-7.076</b>	<b>-12.617</b>	<b>-5.357</b>	<b>6.603</b>	<b>21</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: The Netherlands

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

Date: 26/03/2018

	2014	2015	Year 2016	2017	2018	
<b>Working balance in state government accounts</b>	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		
<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>		

*(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						
<b>Working balance in local government accounts</b>	1.548	2.381	2.662	3.089		working balances 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
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-1.574</b>	<b>-1.296</b>	<b>539</b>	<b>-1.061</b>	<b>-1.169</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: The Netherlands	Year					
Data are in ...(millions of units of national currency)	2014	2015	2016	2017	2018	
Date: 26/03/2018						
<b>Working balance in social security accounts</b>	-7.433	195	1.478	-1.033	6.906	working balances 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 collected in January missing in the data of 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
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-6.378</b>	<b>-106</b>	<b>7.391</b>	<b>2.472</b>	<b>6.906</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: The Netherlands Data are in ... (millions of units of national currency) Date: 26/03/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>15.028</b>	<b>14.019</b>	<b>-2.573</b>	<b>-8.014</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-6.006</b>	<b>-18.013</b>	<b>-3.441</b>	<b>-6.964</b>
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
<i>Increase (+)</i>	9.116	5.134	2.906	3.366
<i>Reduction (-)</i>	-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
<i>Increase (+)</i>	3.170	5.126	2.703	3.404
<i>Reduction (-)</i>	-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 <sup>(2)</sup>	-119	-136	3	-49
Equity and investment fund shares/units other than portfolio investments	-1.332	-4.391	-3.007	-5.433
<i>Increase (+)</i>	1.264	3.054	440	381
<i>Reduction (-)</i>	-2.596	-7.445	-3.447	-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
<b>Adjustments <sup>(2)</sup></b>	<b>-649</b>	<b>-4.623</b>	<b>-1.201</b>	<b>-3.645</b>
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 <sup>(4)</sup> (+)	770	676	851	1.079
Redemptions/repurchase of debt above(+)/below(-) nominal value	144	252	249	105
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	901	471	125	174
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	66	-2.329	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>-301</b>	<b>-597</b>	<b>19</b>	<b>485</b>
Difference between capital and financial accounts (B.9-B.9f)	-154	-395	19	485
Other statistical discrepancies (+/-)	-147	-202	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>8.072</b>	<b>-9.214</b>	<b>-7.196</b>	<b>-18.138</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: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>7.076</b>	<b>12.617</b>	<b>5.357</b>	<b>-6.603</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>879</b>	<b>-12.994</b>	<b>-6.080</b>	<b>-7.643</b>
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 <sup>(2)</sup>	8	-55	0	0
Equity and investment fund shares/units other than portfolio investments	-1.246	-4.396	-3.144	-5.544
Increase (+)	953	2.731	83	185
Reduction (-)	-2.199	-7.127	-3.227	-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
<b>Adjustments <sup>(3)</sup></b>	<b>1.305</b>	<b>-2.236</b>	<b>-2.781</b>	<b>-2.933</b>
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 <sup>(4)</sup> (+)	753	709	850	1.091
Redemptions/repurchase of debt above(+)/below(-) nominal value	178	283	248	100
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	879	479	108	262
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	55	-2.329	-50
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>103</b>	<b>-395</b>	<b>-191</b>	<b>503</b>
Difference between capital and financial accounts (B.9-B.9f)	103	-395	-191	503
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>9.363</b>	<b>-3.008</b>	<b>-3.695</b>	<b>-16.676</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>377.387</b>	<b>372.820</b>	<b>372.285</b>	<b>357.410</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	413.460	410.452	406.757	390.081
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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	Year			
	2014	2015	2016	2017
<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>(2)</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: The Netherlands Data are in ...(millions of units of national currency) Date: 26/03/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>1.574</b>	<b>1.296</b>	<b>-539</b>	<b>1.061</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4.049</b>	<b>-1.395</b>	<b>-875</b>	<b>-935</b>
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 <sup>(2)</sup>	-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
<b>Adjustments <sup>(2)</sup></b>	<b>1.646</b>	<b>541</b>	<b>1.177</b>	<b>-22</b>
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 <sup>(4)</sup> (+)	12	-9	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>	22	-8	17	-86
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>-404</b>	<b>-202</b>	<b>210</b>	<b>-18</b>
Difference between capital and financial accounts (B.9-B.9f)	-257	0	210	-18
Other statistical discrepancies (+/-)	-147	-202	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-1.233</b>	<b>240</b>	<b>-27</b>	<b>86</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>46.231</b>	<b>45.173</b>	<b>44.318</b>	<b>43.889</b>
Local government gross debt (level) (b) <sup>a=</sup>	55.866	56.106	56.079	56.165
Local government holdings of other subsectors debt (level) (c) <sup>a=</sup>	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	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>6.378</b>	<b>106</b>	<b>-7.391</b>	<b>-2.472</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-24</b>	<b>4.461</b>	<b>2.971</b>	<b>1.183</b>
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 <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)	382	-698	675	260
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-1.559</b>	<b>-2.997</b>	<b>910</b>	<b>-622</b>
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 <sup>(4)</sup> (+)	0	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>	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>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>4.795</b>	<b>1.570</b>	<b>-3.510</b>	<b>-1.911</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>26.997</b>	<b>23.408</b>	<b>17.602</b>	<b>14.768</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	34.712	36.282	32.772	30.861
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	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	Year				
		2014 final	2015 final	2016 half-finalized	2017 half-finalized	2018 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	6.461	6.546	6.452	7.040	7.000
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>	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.