

Tekort en schuld overheid flink afgenomen

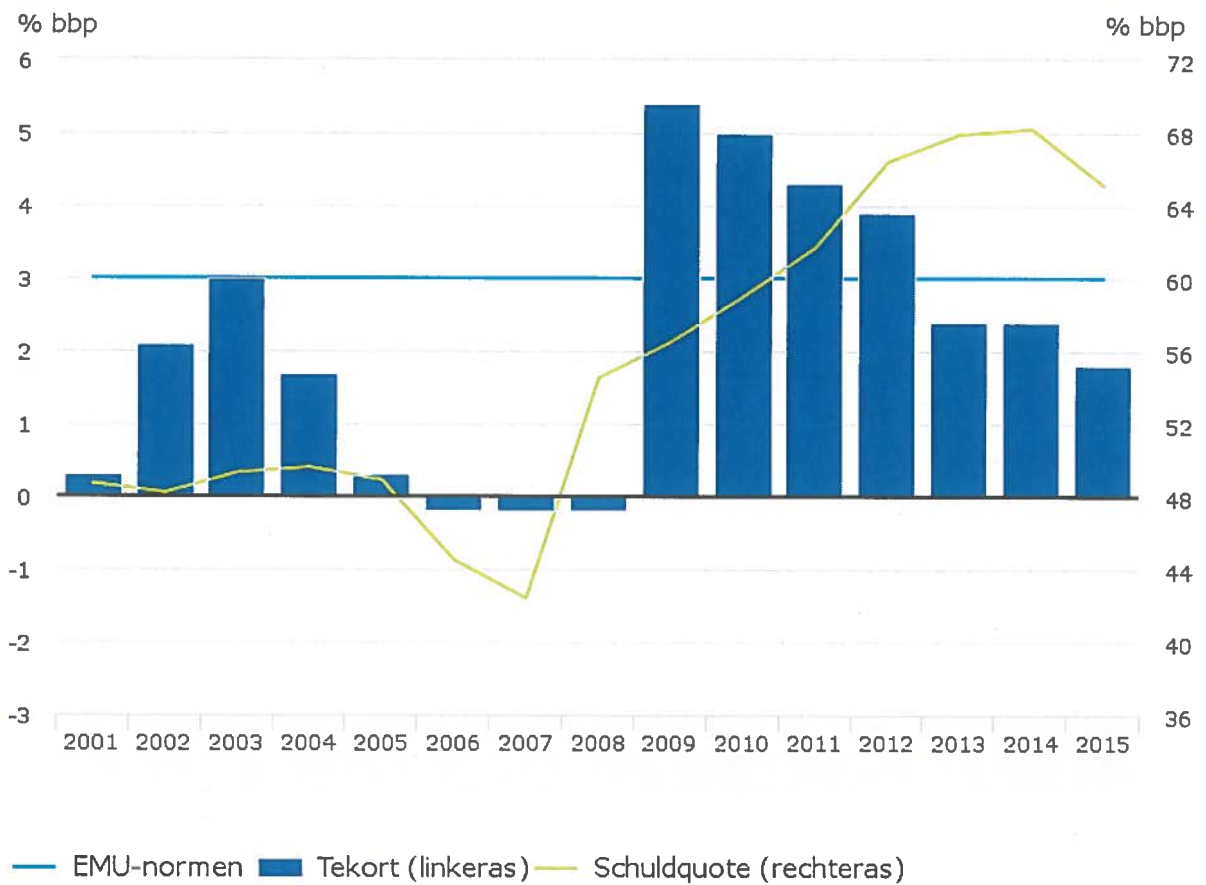
Het [overheidstekort](#) is in 2015 uitgekomen op 1,8 procent van het bruto binnenlands product ([bbp](#)). Dit is 0,6 procentpunt lager dan het jaar ervoor. Ook de [schuldquote](#) van de overheid daalde met 3,1 procentpunt flink. Deze kwam uit op 65,1 procent van het bbp. Dit meldt CBS. Deze cijfers 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 met het tekort van 1,8 procent voor het derde opeenvolgende jaar aan de [3-procentnorm](#). 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 maartraming 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.

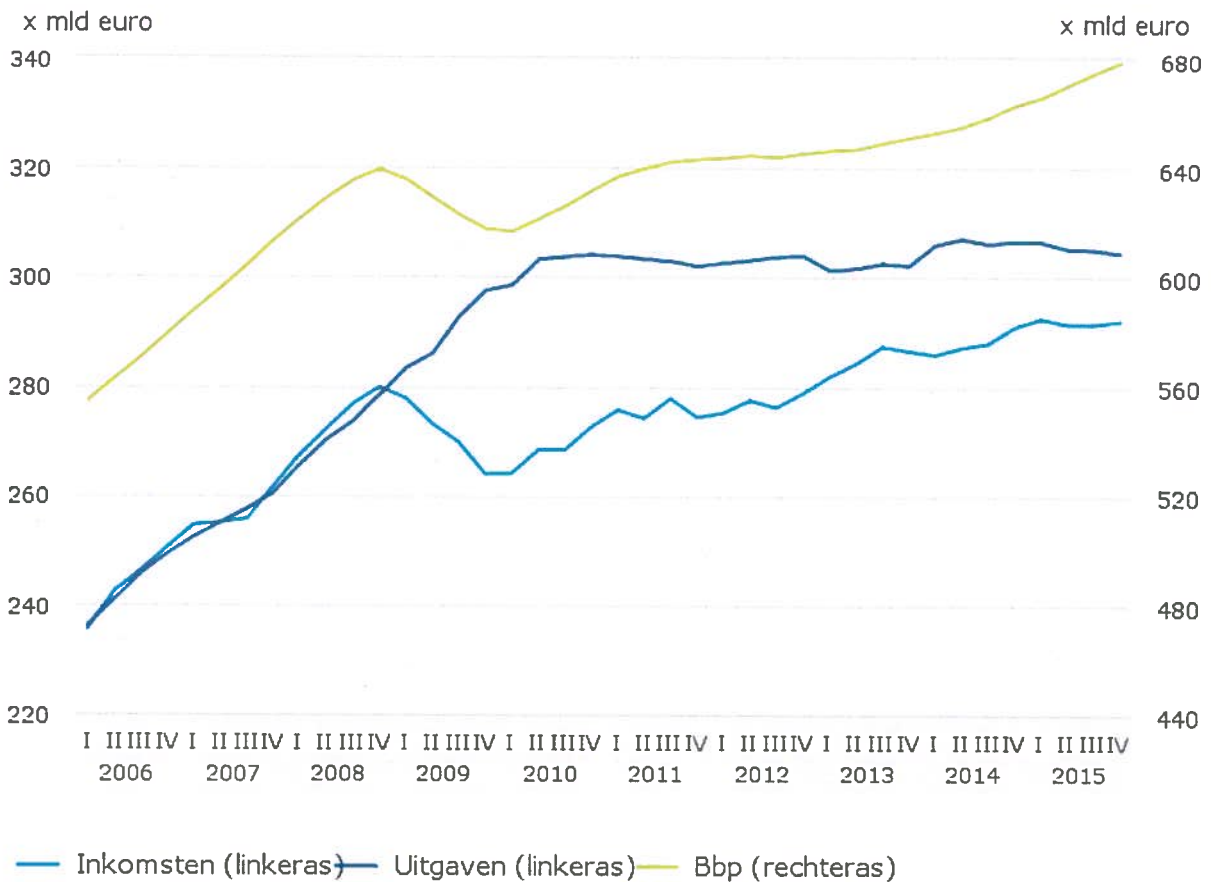
Overheidstekort en -schuld



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 hoefde minder zorguitgaven te vergoeden; de gemeenten hebben een deel van de vergoeding van zorg van ouderen en langdurig zieken overgenomen.

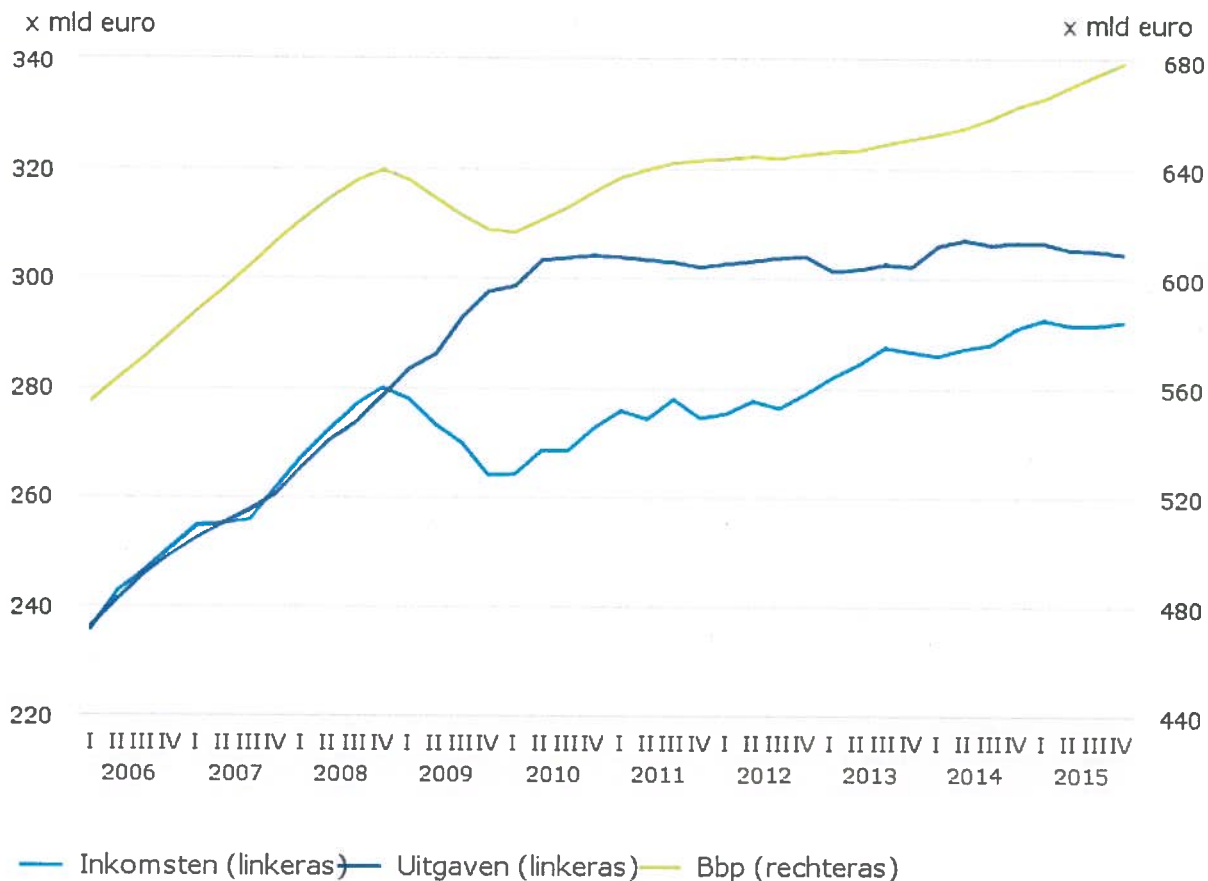
Tekort lokale overheid stabiel, tekort provincies toegenomen

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

DD/MM/YYYY

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				
		2012	2013	2014	2015	2016
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
- 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
General government consolidated gross debt		final	final	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		428.591	442.197	452.056	441.664	456.955
<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

	Year				
	2012	2013	2014	2015	2016
Working balance in central government accounts					
<i>Basis of the working balance</i>					
	-28,282	-11,525	-11,603	6,541	-10,318
	cash	cash	cash	cash	planned
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	9,340	5,454	1,498
Equities, acquisition (+)	-2,315	-2,709	-3,087	-5,654	-950
Equities, sales (-)	2,129	3,347	915	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	-11,497	-6,118
of which: net settlements under swap contracts (+/-)	-1,875	-5,617	-21	-6,116	0
Detail 1	371	404	294	-5,308	-1,514
Detail 2	0	25	177	142	0
Detail 3	-2,490	-5,496	-320	-5,359	0
Detail 4	98	-178	-146	-321	0
Detail 5	562	-184	215	-751	0
Detail 6	173	426	-690	-5,208	0
	0	0	-1,430	0	0
Non-financial transactions not included in the working balance					
Detail 1	334	272	1,155	48	0
Detail 2	319	141	0	0	0
Detail 3	49	27	17	17	0
Detail 4	-34	96	111	37	0
	0	0	1,017	0	0
Difference between interest paid (+) and accrued D.41(-)	347	410	596	947	756
Other accounts receivable (+)					
Detail 1	-163	671	374	-2,195	779
Detail 2	170	-293	-14	28	0
Detail 3	-126	227	105	-165	0
Detail 4	-256	702	712	337	0
Detail 5	-222	170	461	-39	0
Detail 6	925	249	-1,523	-1,758	0
Detail 7	-17	-17	-17	-16	0
Detail 8	0	0	155	-155	0
Detail 9	-78	-74	-37	-22	0
Detail 10	0	-25	112	-46	0
Detail 11	-285	-329	45	84	0
Detail 12	-28	-34	53	35	0
Detail 13	-229	97	325	-450	0
	-7	-2	-3	-4	0
Other accounts payable (-)					
Detail 1	85	-484	134	-264	0
Detail 2	30	-92	14	-24	0
Detail 3	212	37	-109	1	0
Detail 4	30	-1	-11	-18	0
Detail 5	-167	-428	240	-87	0
	0	0	0	-132	0
Working balance (+/-) of entities not part of central government	0	0	0	0	0
Net lending (+) net borrowing (-) of other central government bodies	75	722	-261	-315	0
Other adjustments (+/-) (please detail)					
Detail 1	-125	-182	-561	-292	0
Detail 2	8	1	0	0	0
Detail 3	0	0	0	0	0
Detail 4	0	0	-10	-27	0
Detail 5	149	-266	8	0	0
	-282	63	-559	-265	0
Net lending (+) net borrowing (-) (B.9) of central government (S.1311) (ESA 2010 accounts)	-18,576	-4,838	-7,369	-11,366	-14,353

(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				
	2012	2013	2014	2015	2016
Member State: The Netherlands Data are in ... (millions of units of national currency) Date: 25/03/2016					
Working balance in state government accounts	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)
Financial transactions included in the working balance	M	M	M	M	M
Loans (+/-)	M	M	M	M	M
Equities (+/-)	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M
of which: transactions in debt liabilities (+/-)	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M
Non-financial transactions not included in the working balance	M	M	M	M	M
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Other accounts payable (-)	M	M	M	M	M
Working balance (+/-) of entities not part of state government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	M
Other adjustments (+/-) (please detail)	M	M	M	M	M
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	M
<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 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			
Member State: The Netherlands				
Data are in ... (millions of units of national currency)				
Date: 25/03/2016				
Working balance in local government accounts	1,199	2,266	963	2,054
<i>Basis of the working balance</i>				
Financial transactions included in the working balance				
Loans (+/-)	-62	-83	10	40
Equities (+/-)	0	0	0	0
Other financial transactions (+/-)	-62	-83	10	40
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				
Detail 1	-1,929	-3,010	-1,630	-1,544
Detail 2	-6,885	-7,164	-6,315	-5,127
Detail 3	4,935	4,094	4,685	3,583
Detail 4	-18	38	0	0
Detail 5	37	54	0	0
	2	-32	0	0
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	117	43	-151	266
Detail 1	117	43	11	93
Detail 2	0	0	-50	183
Detail 2	0	0	-112	-10
Other adjustments (+/-) (please detail)				
Detail 1	-2,207	-1,539	-1,433	-3,096
Detail 2	468	-41	-134	-1,887
Detail 2	-2,675	-1,488	-1,299	-1,209
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-2,882	-2,323	-2,241	-2,280
(ESA 2010 accounts)				-1,941

(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

	Year				
	2012	2013	2014	2015	2016
Member State: The Netherlands					
Data are in ... (millions of units of national currency)					
Date: 25/03/2016					
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	70	113	-852	111	0
<i>Detail 1</i>	70	113	165	171	0
<i>Detail 2</i>	0	0	-1.017	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
<i>Detail 1</i>	220	-1.239	1.983	2.549	0
Other accounts payable (-)	1	125	-348	-688	0
<i>Detail 1</i>	1	-2	-2	-4	0
<i>Detail 2</i>	0	0	-346	-684	0
<i>Detail 3</i>	0	127	0	0	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
<i>Detail 1</i>	56	36	53	19	0
<i>Detail 2</i>	10	0	0	0	0
Net lending (+)/ net borrowing (-) (B.8) of social security (S.1314)	-3.604	-8.376	-5.988	1.213	4.309
(NSA 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)

	Year			
	2012	2013	2014	2015
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⁾	7.643	-5.345	-4.990	-20.133
Currency and deposits (F.2)	754	-3.798	430	-2.084
Debt securities (F.3)	-2.294	-6.429	-4.571	-870
Loans (F.4)	8.868	3.371	198	-4.513
Increase (+)	16.871	12.499	12.258	14.026
Reduction (-)	-7.943	-9.128	-12.060	-18.539
Short term loans (F.41), net	22	1.417	-362	169
Long-term loans (F.42)	8.846	1.954	560	-4.682
Increase (+)	13.140	8.198	6.408	4.819
Reduction (-)	-4.294	-6.244	-5.648	-9.301
Equity and investment fund shares/units (F.5)	731	1.006	-1.455	-4.297
Portfolio investments, net ⁽²⁾	-298	-641	-111	-82
Equity and investment fund shares/units other than portfolio investments	1.029	1.647	-1.344	-4.215
Increase (+)	2.267	3.427	962	2.719
Reduction (-)	-1.238	-1.780	-2.306	-6.934
Financial derivatives (F.71)	214	1.536	-1.037	-6.024
Other accounts receivable (F.8)	-630	-1.031	1.445	-2.345
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ^m	-195	3.411	-792	-2.634
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1.724	-261	-931	-3.030
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
issuances above(-)/below(+) nominal value	-2.028	-527	-1.704	-1.717
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	71	743	774	1.020
Redemptions/repurchase of debt above(+)/below(-) nominal value	25	8	23	203
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	5	-1.503	1.046	835
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8	4.951	0	55
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-342	3	23	-58
Difference between capital and financial accounts (B 9-B.9f)	479	-275	236	-759
Other statistical discrepancies (+/-)	-821	278	-213	701
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)

	Year			
	2012	2013	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 ⁽²⁾	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
Increase (+)	20.333	14.440	10.133	3.683
Reduction (-)	-2.737	-2.838	-4.116	-10.717
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
Increase (+)	12.662	6.907	5.258	3.683
Reduction (-)	-2.737	-2.838	-4.038	-6.359
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
Increase (+)	2.253	3.400	953	2.717
Reduction (-)	-1.150	-1.711	-2.192	-6.840
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 ⁽³⁾	-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
Issuances above(-)/below(+) nominal value	-2.028	-527	-1.704	-1.717
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	66	724	776	1.025
Redemptions/repurchase of debt above(+)/below(-) nominal value	25	8	23	271
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	13	-1.386	879	776
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.9f)	-56	-102	47	1
Other statistical discrepancies (+/-)	479	-269	236	-759
Other statistical discrepancies (+/-)	-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) ⁽⁵⁾	359.494	372.318	376.875	371.548
Central government gross debt (level) (b) ^{(2), (3)}	385.570	404.066	413.195	403.672
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	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)

	Year			
	2012	2013	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 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 ⁽¹⁾	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) ⁽⁶⁾	M	M	M	M
State government gross debt (level) (b) ^(2,4)	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 I 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)

	Year			
	2012	2013	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.1313)^a	2.882	2.323	2.241	2.280
Net acquisition (+) of financial assets ⁽²⁾	-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
Increase (+) Reduction (-)	4.154 -5.206	4.520 -6.290	6.923 -7.944	5.947 -7.822
Short term loans (F.41), net	14	313	-360	164
Long-term loans (F.42)	-1.066	-2.083	-661	-2.039
Increase (+) Reduction (-)	491 -1.557	1.323 -3.406	1.149 -1.810	903 -2.942
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
Increase (+) Reduction (-)	14 -88	27 -69	9 -114	2 -94
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^m	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) ⁽⁶⁾ (-)	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.1313) consolidated gross debt^(1, 2)	2.047	276	506	-440
Local government contribution to general government debt (a=b-c)⁽³⁾	53.775	48.105	48.383	46.770
Local government gross debt (level) (b) ^(1, 4)	57.773	58.049	58.555	58.115
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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	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 social security funds (S.1314)*	3.604	8.376	5.988	-1.213
Net acquisition (+) of financial assets (2)	3.021	-1.210	-66	-744
Currency and deposits (F.2)	2.897	0	-417	-743
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)	124	-1.210	351	-1
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	1.010	-702	-1.121	-2.438
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1.010	-702	-1.121	-2.438
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)	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	-11	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	-11	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)	7.624	6.464	4.801	-4.395
Social security contribution to general government debt (a=b-c) (6)	15.322	21.774	26.998	23.346
Social security gross debt (level) (b)(c)(3)	23.453	29.917	34.718	30.323
Social security holdings of other subsectors debt (level) (c)(3)	8.131	8.143	7.720	6.977

*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			
		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

Data:

L	L	L	L	L
---	---	---	---	---

Institutional characteristics:

--	--	--	--	--

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.