

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Netherlands

Date: 26/03/2015

DDMMYYYY

The information is to be provided in the cover page only

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

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

Member State: Netherlands		ESA 2010		Year				
Data are in ... (millions of units of national currency)		2011	2012	2013	2014	2015		
Date: 26/03/2015		codes						
Net lending (+) / net borrowing (-)		B.9	final	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government		S.13	-27.835	-25.330	-14.629	-15.035	-12.275	
- Central government		S.1311	-16.998	-18.780	-4.919	-7.076	-9.720	
- State government		S.1312	M	M	M	M	M	
- Local government		S.1313	-4.226	-2.956	-1.905	-2.133	-1.555	
- Social security funds		S.1314	-6.611	-3.594	-7.805	-5.826	-1.000	
General government consolidated gross debt			final	half-finalized	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year			393.872	426.145	441.039	451.006	462.392	
<i>By category:</i>								
Currency and deposits		AF.2	633	623	547	577		
Debt securities		AF.3	309.572	331.669	348.111	357.694		
Short-term		AF.31	43.445	32.976	26.086	23.095		
Long-term		AF.32	266.127	298.693	322.025	334.599		
Loans		AF.4	83.667	93.853	92.381	92.735		
Short-term		AF.41	18.302	26.864	26.595	28.897		
Long-term		AF.42	65.365	66.989	65.786	63.838		
General government expenditure on:								
Gross fixed capital formation		P.51g	25.714	24.000	23.276	23.817	23.679	
Interest (consolidated)		D.41 (uses)	11.295	10.579	9.794	9.486	8.861	
Gross domestic product at current market prices		B.1*g	642.929	640.644	642.851	655.375	672.091	

(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 deficit/surplus

Member State: Netherlands		Data are in ... (millions of units of national currency)				
Date: 26/03/2015		Year				
		2011	2012	2013	2014	2015
Working balance in central government accounts						
<i>Basis of the working balance</i>						
Financial transactions included in the working balance						
Loans, granted (+)		4 679	9 072	5 151	2 472	-117
Loans, repayments (-)		13 830	10 126	11 500	8 781	1 897
Equities, acquisitions (+)		-3 035	-2 052	-2 070	-2 794	-989
Equities, sales (-)		301	2 129	3 347	915	0
Other financial transactions (+/-)		-5 832	-1 156	-1 727	-2 190	-1 025
of which: transactions in debt liabilities (+/-)		-585	25	-5 899	-2 220	-1 278
of which: net settlements under swap contracts (+/-)		-628	-689	-5 992	-356	0
Detail 1		399	383	404	-294	-1 184
Detail 2		171	0	25	173	0
Detail 3		0	0	-5 635	-333	As of 2013 liabilities treasury banking are recorded under other fin trans. before 2013 they were netted under Loans, gran
Detail 4		-596	25	-289	-630	Other financial transactions
		M	M	M	-1 430	Sale IABF AIA securities
Non-financial transactions not included in the working balance						
Detail 1		319	334	61	1 155	0
Detail 2		322	319	141	0	Balance interest and management fee ING bank up facility
Detail 3		22	49	33	27	Balance interest, costs and revenues EFSF
Detail 4		-25	-34	-113	111	Balance accrual booking interest student loans
		M	M	M	1 017	One-off cancellation of social security debt due to contingent liability in 2014
Difference between interest paid (+) and accrued (D.41)(-)		767	335	446	941	1 163
Other accounts receivable (+)						
Detail 1		-254	119	470	177	-502
Detail 2		-174	170	-293	24	Trade credits military equipment expenditure
Detail 3		-160	-126	227	0	Trade credits military equipment sales
Detail 4		459	-256	702	712	Correction on cash-based taxes
Detail 5		52	-222	170	461	Refund on GNI payment to EU
Detail 6		-788	925	96	-1 494	Correction on cash-based natural gas revenues
Detail 7		80	-17	-17	-16	Correction on cash-based auction of radio frequencies
Detail 8		0	0	0	155	Transfers to central government units
Detail 9		-167	-25	-27	50	Correction on cash-based current transfers to social security funds
Detail 10		0	0	-25	112	Transfers (current and capital) from non government sectors
Detail 11		387	-295	-327	124	Correction on cash-based social assistance benefits in cash
Detail 12		-61	-28	-34	53	Correction on cash-based social assistance benefits in kind
		119	-7	-2	-4	Other adjustments
Other accounts payable (-)						
Detail 1		-508	-96	-237	699	0
Detail 2		55	30	-94	15	Erasmus permits
Detail 3		-256	212	7	-112	VAT-compensation fund to local government
Detail 4		-21	30	-1	-19	Correction on cash-based current transfers to social security funds
		-206	-368	-149	875	Correction on cash-based current and capital transfers to central and local government bodies
Working balance (+/-) of entities not part of central government		M	M	M	M	M
Net borrowing (-) or net lending (+) of other central government bodies		263	1	620	-308	-300
Other adjustments (+/-) (please detail)						
Detail 1		-463	-263	95	-609	0
Detail 2		7	8	1	0	Clearance with other parts of the State
Detail 3		115	0	0	0	Other adjustments due to debt assumption Netherlands Antilles
Detail 4		0	0	0	-10	Other adjustments due to current accounts imbalances in foreign currencies
		-585	-271	94	-599	Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-16,998	-18,780	-4,919	-7,076	-9,720
<i>(NSA 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 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member State: Netherlands
 Data are in ... (millions of units of national currency)
 Date: 26/03/2015

	Year				
	2011	2012	2013	2014	2015
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 borrowing (-) or net lending (+) 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>(NSA 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 deficits/surplus

		Year				
		2011	2012	2013	2014	2015
Member State: Netherlands						
Data are in (millions of units of national currency)						
Date: 30/03/2015						
Working balance in social security accounts		-6,095	-3,973	-10,840	-6,606	-1,000
<i>basis of the working balance</i>		accrual	accrual	accrual	accrual	accrual
Financial transactions included in the working balance		0	0	0	0	0
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		24	101	140	-906	0
Detail 1		24	101	140	111	0
Detail 2		M	M	M	-1 017	0
Difference between interest paid (+) and accrued (D.41)(-)		0	0	0	0	0
Other accounts receivable (+)		-1 235	221	2 165	1 970	0
Detail 1		-1 235	221	2 165	1 970	0
Other accounts payable (-)		641	2	2	-341	0
Detail 1		791	0	0	0	0
Detail 2		-145	0	0	0	0
Detail 3		-4	2	2	5	5
Detail 4		0	0	0	-346	0
Working balance (+/-) of entities not part of social security funds		0	0	0	0	0
Net borrowing (-) or net lending (+) of other social security bodies		0	0	0	0	0
Other adjustments (+/-) (please detail)		54	55	728	57	0
Detail 1		54	55	41	57	0
Detail 2		M	M	687	M	0
Net lending (+) / net borrowing (-) (B.9) of social security (S.1314)		-6,611	-3,994	-7,805	-5,926	-1,000
<i>(SSA 2010 accounts)</i>						
Adjustments regarding the Health Insurance Act: payments between the Health Care Insurance Board and Health Insurance Companies						
Adjustment due to new information regarding health care expenses of the Exceptional Medical Expenses Act (AMBZ)						
Data from the Ministry of Finance on accrued interest						
Adjustments to mental health care expenses due to different time of recording of source data						
Transfers from / to reserves						
Clearance between social security funds						
Data from the Tax Authority data for social contributors						
Net fixed capital formation						
One-off cancellation of debt due to contingent liability in 2014						

(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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: Netherlands		Year			
Data are in ... (millions of units of national currency)		2011	2012	2013	2014
Date: 26/03/2015					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)¹		27,835	25,330	14,629	15,035
Net acquisition (+) of financial assets ²⁾		-9,463	8,095	-6,195	-3,790
Currency and deposits (F.2)		39	722	-2,967	1,112
Debt securities (F.3)		-1,323	-2,295	-6,198	-4,661
Loans (F.4)		959	8,862	3,550	521
Increase (+)		12,833	13,079	16,783	11,866
Reduction (-)		-11,874	-4,217	-13,233	-17,347
Short term loans (F.4.1), net		14	22	1,309	-341
Long-term loans (F.4.2)		945	8,840	2,241	862
Increase (+)		7,557	12,624	9,443	6,039
Reduction (-)		-6,612	-3,784	-7,202	-5,177
Equity and investment fund shares/units (F.5)		-6,899	759	1,263	-1,467
Portfolio investments, net ²⁾		-326	-299	-658	-123
Increase (+)		-6,573	1,058	1,921	-1,344
Reduction (-)		319	2,253	3,648	953
Financial derivatives (F.7.1)		-6,892	-1,195	-1,727	-2,297
Other accounts receivable (F.8)		511	214	1,536	-277
Other financial assets (F.1, F.6)		-2,750	-167	-3,379	982
Other financial assets (F.1, F.6)		0	0	0	0
Adjustments³⁾		2,090	-422	6,809	-2,059
Net incurrence (-) of liabilities in financial derivatives (F.7.1)		0	0	0	0
Net incurrence (-) of other accounts payable (F.8)		2,521	1,509	3,063	-2,049
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)		0	0	0	0
Issuances above(-)/below(+) nominal value		-1,319	-2,028	-527	-1,826
Difference between interest (D.4.1) accrued(-) and paid ⁴⁾ (+)		724	72	829	816
Redemptions/repurchase of debt above(+)/below(-) nominal value		0	25	8	23
Appreciation(+)/depreciation(-) ³⁾ of foreign-currency debt ⁵⁾		182	4	-1,515	981
Changes in sector classification (K.61) ⁵⁾ (+/-)		-18	-4	4,951	-4
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁵⁾ (-)		0	0	0	0
Statistical discrepancies		783	-730	-349	781
Difference between capital and financial accounts (B.9-B.9f)		715	-377	-213	781
Other statistical discrepancies (+/-)		68	-353	-136	0
Change in general government (S.13) consolidated gross debt^{1,2)}		21,245	32,273	14,894	9,967

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Netherlands
Data are in ... (millions of units of national currency)
Date: 26/03/2015

	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)¹	16,998	18,780	4,919	7,076
Net acquisition (+) of financial assets ²⁾	-800	16 571	9 195	8 664
Currency and deposits (F.2)	237	-151	93	1 177
Debt securities (F.3)	-2 622	-2 136	-4 467	-3 923
Loans (F.4)	6 850	17 596	10 103	13 716
Increase (+)	14 181	20 043	12 379	16 567
Reduction (-)	-7 331	-2 447	-2 276	-2 851
Short term loans (F.41), net	3 055	7 671	6 396	12 170
Long-term loans (F.42)	3 795	9 925	3 707	1 546
Increase (+)	6 381	12 372	5 983	4 362
Reduction (-)	-2 586	-2 447	-2 276	-2 816
Equity and investment fund shares/units (F.5)	-5 514	1 097	1 673	-1 241
Portfolio investments, net ²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-5 514	1 097	1 673	-1 241
Increase (+)	319	2 253	3 400	953
Reduction (-)	-5 833	-1 156	-1 727	-2 194
Financial derivatives (F.71)	511	214	1 536	-277
Other accounts receivable (F.8)	-262	-49	257	-788
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ³⁾	-1 526	-1 387	3 198	-412
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 047	533	-187	-314
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above (-)/below (+) nominal value	-1 319	-2 028	-527	-1 826
Differences between interest (D.41) accrued (-) and paid ⁴⁾ (+)	715	65	835	819
Redemption/repurchase of debt above(+)/below(-) nominal value	0	25	8	23
Appreciation (+)/depreciation ⁵⁾ of foreign-currency debt ⁶⁾	125	18	-1 403	886
Changes in sector classification (K.61) ⁶⁾ (+/-)	0	0	4 472	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁶⁾ (-)	0	0	0	0
Statistical discrepancies	679	-409	-225	956
Difference between capital and financial accounts (B.9-B.9f)	679	-409	-225	956
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ¹⁾ 2)	15,351	33,555	17,087	16,284
Central government contribution to general government debt (a+b-c) ⁶⁾	333,675	358,542	372,087	376,200
Central government gross debt (level) (b) ²⁾	351,613	365,168	402,255	418,539
Central government holdings of other subsectors debt (level) (c) ³⁾	17,938	25,626	30,168	42,339

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

	Year			
	2011	2012	2013	2014
Member State: Netherlands				
Data are in ... (millions of units of national currency)				
Date: 26/03/2015				
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.4.1), net	M	M	M	M
Long-term loans (F.4.2)	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.7.1)	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.7.1)	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.7.2)	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) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9)	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)⁽³⁾	M	M	M	M
State government gross debt (level) (b) ^{(2) (5)}	M	M	M	M
State government holdings of other subsectors debt (level) (c) ^{(4) (5)}	M	M	M	M

*Please note that the sign convention for net borrowing / net lending 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 deficits/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Netherlands		Year			
Data are in ... (millions of units of national currency)		2011	2012	2013	2014
Date: 26/03/2015					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)¹⁾		4,226	2,956	1,905	2,133
Net acquisition (+) of financial assets ²⁾		-2,403	-1,910	-2,178	-2,706
Currency and deposits (F 2)		73	1,089	2,509	454
Debt securities (F 3)		1,499	-1,45	-1,888	-842
Loans (F 4)		-2,459	-1,058	-1,408	-1,024
Increase (+)		2,074	712	9,549	7,472
Reduction (-)		-4,543	-1,770	-10,957	-8,496
Short term loans (F 41), net		-1	14	205	-339
Long-term loans (F 42)		-2,458	-1,072	-1,613	-885
Increase (+)		1,558	265	3,313	1,676
Reduction (-)		-4,026	-1,337	-4,926	-2,367
Equity and investment fund shares/units (F 5)		-1,385	-338	-410	-226
Increase (+)		-326	-299	-658	-123
Reduction (-)		-1,059	-39	248	-103
Portfolio investments, net ²⁾		0	0	248	0
Increase (+)		-1,059	0	248	0
Reduction (-)		-1,059	-39	0	-103
Financial derivatives (F 71)		0	0	0	0
Other accounts receivable (F 8)		-121	-1,456	-981	-1,068
Other financial assets (F 1, F 6)		0	0	0	0
Adjustments ³⁾		520	1,191	1,310	1,631
Net incurrence (-) of liabilities in financial derivatives (F 71)		0	0	0	0
Net incurrence (-) of other accounts payable (F 8)		531	1,208	1,936	1,569
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⁾ (+)		2	0	0	0
Redemptions/repurchase of debt above(-)/below ⁴⁾ (-) nominal value		0	0	0	0
Appreciation(-)/depreciation ⁵⁾ of foreign-currency debt ⁵⁾		5	-13	-27	66
Changes in sector classification (K 61) ⁶⁾ (+/-)		-18	-4	-598	-4
Other volume changes in financial liabilities (K 3, K 4, K 5) ⁶⁾ (-)		0	0	0	0
Statistical discrepancies		104	-346	-119	-92
Difference between capital and financial accounts (B 9-B 9f)		36	7	17	-92
Other statistical discrepancies (+/-)		68	-353	-136	0
Change in local government (S.1313) consolidated gross debt ^{1) 2)}		2,447	1,891	918	966
Local government contribution to general government debt (a=b-c) ⁶⁾		49,638	51,281	47,176	47,753
Local government gross debt (level) (b)		53,387	55,278	56,196	57,162
Local government holdings of other subsectors debt (level) (c) ¹⁾		3,749	3,997	9,020	9,409

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Netherlands		Year				
Data are in ... (millions of units of national currency)		2011	2012	2013	2014	
Date: 26/03/2015						
Net lending (-)/ net borrowing (+) (B 9) of social security funds (S.1314)^a		6 611	3 594	7 605	5 826	
Net acquisition (+) of financial assets (2)		-3 831	3 022	-4 902	7 331	
Currency and deposits (F 2)		-4 170	2 897	-1 137	6 898	
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)		339	125	-3 765	433	
Other financial assets (F 1, F 6)		0	0	0	0	
Adjustments^a		331	983	2 424	-899	
Net incurrence (-) of liabilities in financial derivatives (F 71)		0	0	0	0	
Net incurrence (-) of other accounts payable (F 8)		331	983	2 424	-899	
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 ⁽⁴⁾ and paid ⁽⁴⁾ (+)		0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value		0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾		0	0	0	0	
Changes in sector classification (K 61) ⁽⁵⁾ (+/-)		0	0	0	0	
Other volume changes in financial liabilities (K 3, K 4, K 5) ⁽⁶⁾ (-)		0	0	0	0	
Statistical discrepancies		0	25	-5	-83	
Difference between capital and financial accounts (B 9-B 9f)		0	25	-5	-83	
Other statistical discrepancies (+/-)		0	0	0	0	
Change in social security (S.1314) consolidated gross debt^(1, 2)		3 111	7 624	5 322	12 175	
Social security contribution to general government debt (a=b-c)⁽⁸⁾		10 559	15 322	21 776	27 053	
Social security gross debt (level) (b) ⁽⁸⁾		15 829	23 453	28 775	40 950	
Social security holdings of other subsectors debt (level) (c)		5 270	8 131	6 999	13 897	

*Please note that the sign convention for net borrowing / net lending 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

