

## Annex to the request for clarification in the context of the April 2009 EDP notification

**Country:** The Netherlands

**Date of response:** 31/03/09

*Complete this information in the cover page only*

### **Content:**

---

Table 1:	Revision of General Government net lending (+)/ net borrowing (-)
Table 2:	Revision of General Government Consolidated Gross Debt
Table 3:	Adjustments for sector delimitation in EDP Tables 2A-D
Table 4:	Breakdown of other accounts receivable/payable (F.7) as reported in EDP table 3A

### **Notes:**

---

*Data are to be consistent with data reported in EDP tables*

*Not applicable: M ; Not available: L*

*Green cells: automatic compilation*



<b>Total revision of B.9 for GG (I+II+III+IV)</b>	1	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	to be in line with table 1.1. (item 11)
of which:							x
<b>I. Updated data sources</b>	2=2a+..2x	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) working balance	2a						x
b) taxes	2b						x
c) social contributions	2c						x
d) Compensation of employees	2d						x
e) Intermediate consumption/final use	2e						x
f) Subsidies paid	2f						x
g) Social assistance benefits in kind paid	2g						x
h) Gross capital formation	2h						x
i) Acquisitions less disposals of non-financial non-produced assets	2i						x
j) Other current transfers paid	2j						x
k) Capital transfers paid	2k						x
l) Market output + output for own final use	2l						x
m) Property income received	2m						x
n) Other current transfers received	2n						x
o) Capital transfers received	2o						x
.....							
x) other	2x						x
<b>II. Methodological changes</b>	3=4+5+..+8	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
<b>1. Sector reclassification</b>	4=4a+..4x		<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	4a						x
.....							x
x) ....	4x						x
<b>2. Time of recording</b>	5=5a+..5x		<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	5a						x
.....							x
x) ....	5x						x

<b>3. Reclassification of transactions - financial versus non-financial transactions</b>						
	6=6a+..6x		0	0	0	x
a) .....	6a					X
.....						X
x) ....	6x					X
<b>4. Change in recording - transactions versus other economic flows</b>						
	7=7a+..7x		0	0	0	x
a) .....	7a					X
.....						X
x) ....	7x					X
<b>5. Other methodological adjustments</b>						
	8=8a+..8x		0	0	0	x
a) .....	8a					X
.....						X
x) ....	8x					X
<b>III. Elimination of possible errors</b>	9=9a+...9d	<b>S.13</b>	0	0	0	x
a) .....	9a	S.1311				X
b) .....	9b	S.1312				X
c) .....	9c	S.1313				X
d) .....	9d	S.1314				X
<b>IV. Unexplained residual</b>	10=1 -2-3-9	<b>S.13</b>	0	0	0	x

Please add additional rows, if needed

Green cells: automatic compilation

## 2. Revision of general government consolidated gross debt

Country: The Netherlands

31/03/09

Table 2.1. Comparison of gross consolidated debt (outstanding amount) notified in April 2009 and October 2008

in mill units national currency

	subsector	2005	2006	2007	2008	relation
April 2009						
<b>General government consolidated gross debt</b>	<b>S.13</b>	<b>266060</b>	<b>255896</b>	<b>258774</b>	<b>x</b>	1 = 2+3+4+5+6
- Central government gross debt (level)	S.1311	237908	227533	232201	x	2
- State government gross debt (level)	S.1312	M	M		x	3
- Local government gross debt (level)	S.1313	40917	40536	40503	x	4
- Social security funds gross debt (level)	S.1314	3769	2534	4250	x	5
Consolidation (negative amounts)	x	-16.534	-14.707	-18.180	x	6
October 2008						
<b>General government consolidated gross debt</b>	<b>S.13</b>	<b>266060</b>	<b>256109</b>	<b>259031</b>	<b>x</b>	7= 8+9+10+11+12
- Central government gross debt (level)	S.1311	237908	227056	231575	x	8
- State government gross debt (level)	S.1312	M	M	M	x	9
- Local government gross debt (level)	S.1313	40917	40442	40246	x	10
- Social security funds gross debt (level)	S.1314	3769	2131	3688	x	11
Consolidation (negative amounts)	x	-16534	-13520	-16478	x	12
April 2009 minus October 2008						
<b>REVISIONS</b>						
<b>General government consolidated gross debt</b>	<b>S.13</b>	<b>0</b>	<b>-213</b>	<b>-257</b>	<b>x</b>	13= 14+15+16+17+18
- Central government gross debt (level)	S.1311	0	477	626	x	14= 2-8
- State government gross debt (level)	S.1312	M	M	L	x	15= 3-9
- Local government gross debt (level)	S.1313	0	94	257	x	16= 4-10
- Social security funds gross debt (level)	S.1314	0	403	562	x	17= 5-11
Consolidation	x	0	-1187	-1702	x	18= 6-12

Data are to be equal to those provided in EDP T 3B-E (for subsectors) and EDP T1 (for total)

Table 2.2. Explanation of revisions of gross consolidated debt between April 2009 and October 2008

in mill units national currency

	relation	subsector	2005	2006	2007	2008	comments and reference to Eurostat advice/decision
<b>(I+II+III+IV)</b>	<b>1</b>	<b>S.13</b>	<b>0</b>	<b>-213</b>	<b>-257</b>	<b>x</b>	to be in line with table 2.1. (item 13)
of which:							
<b>I. Updated data sources</b>	<b>2=2a+.2x</b>	<b>S.13</b>	<b>0</b>	<b>-213</b>	<b>-257</b>	<b>x</b>	
a) Improved source short-term loans	2a			-213	-257	x	
b)	2b					x	
.....						x	
x)	2x					x	
<b>II. Methodological changes</b>	<b>3=4+5+6</b>	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
<b>1. Sector reclassification</b>	<b>4=4a+.4x</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	4a					x	
.....						x	
x) ....	4x					x	
<b>2. Liability recognition/time of recording</b>	<b>5=5a+.5x</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	5a					x	
.....						x	
x) ....	5x					x	
<b>3. Other methodological adjustments</b>	<b>6=6a+.6x</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	6a					x	
.....						x	
x) ....	6x					x	
<b>III. Elimination of possible errors</b>	<b>7=7a+.7d</b>	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	
a) .....	7a	S.1311				x	
b) .....	7b	S.1312				x	
c) .....	7c	S.1313				x	
d) ....	7d	S.1314				x	
<b>IV. Unexplained residual</b>	<b>8=1-2-3-7</b>	<b>S.13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>x</b>	

Please add additional rows, if needed

Green cells: automatic compilation

### 3. Adjustments for sector delimitation in EDP T2A-D

Country: The Netherlands

31/03/09

**Table 3. Adjustments for sector delimitation as reported in EDP tables 2A-D - breakdown of B.9 net borrowing (-)/net lending (+) by groups of units or units**

		in mill units national currency				
	relation		2005	2006	2007	2008
<b>Net borrowing (-)/ net lending (+) of other central government bodies (S.1311)</b>	<b>1=1a+..1x</b>	<b>EDP T2A</b>	<b>268</b>	<b>4327</b>	<b>3465</b>	<b>4188</b>
of which:						
The State	1a		302	4256	3392	4082
Universities	1b		52	57	87	89
Public Corporate Organisations	1c		-11	-20	-26	-35
Non-profit institutions and national organisations (NPI's) which are controlled and financed by other government units and have a national function	1d		-75	34	12	52
other	1x					
<b>Net borrowing (-)/ net lending (+) of other state government bodies (S.1312)</b>	<b>2=2a+..2x</b>	<b>EDP T2B</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
of which:						
.....	2a		M	M	M	M
.....						
.....						
.....						
other	2x					
<b>Net borrowing (-)/ net lending (+) of other local government bodies (S.1313)</b>	<b>3=3a+..3x</b>	<b>EDP T2C</b>	<b>-874</b>	<b>-118</b>	<b>-40</b>	<b>-3069</b>
of which:						
Municipalities	3a		-1115	-1113	-1477	-3480
Provinces	3b		-193	254	302	79

Communal arrangements	3c		378	515	601	165
Public Waterboards	3d		-354	-243	-211	-371
Special education	3e		337	466	650	347
Non-profit institutions and national organisations (NPI's) which are controlled and financed by other government units and have a local function	3f		73	3	95	191
other	3x					
<b>Net borrowing (-)/ net lending (+) of other social security bodies (S.1314)</b>	<b>4=4a+..4x</b>	<b>EDP T2D</b>	<b>-753</b>	<b>-838</b>	<b>-1452</b>	<b>4938</b>
of which:			-753	-838	-1452	4938
Other social security bodies						
other	4x					

1) Please add additional rows, if needed

2) Data in lines 1,2,3 and 4 are to be in line with data reported in EDP tables (that is for EDP T2B/C/D part of the line on sector delimitation).

3) It is requested to split B.9 of other government bodies by units and/or by groups of units. The split is flexible and depends on national practice.

4) Please see also instructions.

5) Lines "other" (1x,2x,3x and 4x) refer to the unspecified residual.

Green cells: automatic compilation

Comments:

#### 4. Breakdown of other accounts receivable/payable (F.7) reported in EDP tables

Country: The Netherlands

31/03/09

Table 4.1.1. Other accounts receivable reported in EDP table 3A

in mill units national currency

EDP table 3A	relation	2005	2006	2007	2008	reference/comments
<b>Total receivables (transactions) reported in EDP table 3A</b>	<b>1</b>	<b>-1974</b>	<b>3947</b>	<b>-111</b>	<b>8731</b>	data are to be in line with EDP T3A
of which:						
<b>Receivables reported in the Questionnaire related to EDP</b>	<b>2=3+4+5+6</b>	<b>2076</b>	<b>-2</b>	<b>960</b>	<b>220</b>	data in lines 3 to 6 are to be in line with relevant tables of the Questionnaire relating to the notifications tables
Taxes	3	580	317	968	27	
Social contributions	4	1037	-458	-135	93	
EU flows	5	229	112	-67	47	
Military equipment	6	230	27	194	53	
<b>Other receivables relating to non-financial transactions (other than in the line 2)</b>	<b>7=8+9+10+ 11</b>	<b>-357</b>	<b>504</b>	<b>-414</b>	<b>1960</b>	
Transfers (current and capital)	8	0	0	0	0	
Gross capital formation	9	0	0	0	0	
Transfers and subsidies	10	0	0	0	0	
UMTS (or other non-financial assets)	11	-37	-38	-32	-38	
Other, please specify:	12 = 12a+...12x	-320	542	-382	1998	
Natural gas revenues	12a	-264	217	-82	1870	
Social benefits in kind (student cards for public transport)	12b	0	300	-300	128	
Interest on state government debt	12c	0	0	0	0	
Other unspecified items	12x	-56	25	0	0	
<b>Receivables relating to financial instruments, please specify:</b>	<b>13 = 13a+...13x</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
.....	13a					
.....	13b					
.....	....					
Other unspecified items	13x					
<b>Adjustments, if any</b>	<b>14=15+16+17+18</b>	<b>1384</b>	<b>-401</b>	<b>-638</b>	<b>392</b>	
Impact due to rebalancing / balancing adjustments	15	1384	-401	-638	392	
Statistical discrepancy	16	0	0	0	0	
Other financial assets (F.1 and F.6)	17	0	0	0	0	
Consolidation	18	0	0	0	0	
<b>Total explained receivables</b>	<b>19=2+7+13+14</b>	<b>3103</b>	<b>101</b>	<b>-92</b>	<b>2572</b>	
<b>Unexplained residual</b>	<b>20=1-19</b>	<b>-5077</b>	<b>3846</b>	<b>-19</b>	<b>6159</b>	

1) Please add additional rows, if needed

2) Data are to be consistent with data reported in EDP table 3A. The sign convention applied in financial accounts is to be used here (that is for receivables the same sign, for payables the reverse sign of EDP tables)

3) Receivables (F.7) relating to financial instruments (line 13) should refer only to time difference between financial transaction and cash payment. See also draft instructions for the new questionnaire. Green cells: automatic compilation

Table 4.1.2. Other accounts payable reported in EDP table 3A

in mill units national currency

EDP table 3A	relation	2005	2006	2007	2008	reference/comments
<b>Total payables (transactions) reported in EDP table 3A (reverse sign compared to EDP table 3)</b>	<b>1</b>	<b>-1187</b>	<b>-2097</b>	<b>193</b>	<b>3621</b>	reverse sign of EDP T3A
<b>Payables reported in the Questionnaire related to EDP</b>	<b>2=3+4+5+6</b>	<b>-186</b>	<b>-63</b>	<b>208</b>	<b>177</b>	data in lines 3 to 6 are to be in line with relevant tables of the Questionnaire relating to the notifications tables
Taxes	3	0	0	0	0	
Social contributions	4	0	0	0	0	
EU flows	5	332	151	54	104	
Military equipment	6	-518	-214	154	73	
<b>Other payables relating to non-financial transactions (other than in the line 2)</b>	<b>7=8+9+10+11+12</b>	<b>647</b>	<b>1540</b>	<b>-186</b>	<b>-364</b>	
Intermediate consumption, other	8	0	0	0	0	
Interest (if any)	9	726	1396	654	132	
Transfers (current and capital)	10	167	266	-626	-229	
Gross capital formation	11	0	0	0	0	
Other, please specify:	12 = 12a+...12x	-246	-122	-214	-267	
Social assistance	12a	-185	94	-121	-210	
Social benefit payments	12b	-101	-53	-97	-57	
Other unspecified items	12x	40	-163	4	0	
<b>Payables relating to financial instruments, please specify:</b>	<b>13 = 13a+...13x</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
...	13a					
...	13b					
...	....					
Other unspecified items	13x					
<b>Adjustments, if any</b>	<b>14=15+16+17+18</b>	<b>-476</b>	<b>388</b>	<b>1458</b>	<b>-967</b>	
Impact due to rebalancing / balancing adjustments	15	-520	391	390	-1149	
Statistical discrepancy	16	44	-3	1068	182	
Other financial liabilities (F.5 and F.6)	17	0	0	0	0	
Consolidation	18	0	0	0	0	
<b>Total explained payables</b>	<b>19=2+7+13+14</b>	<b>-15</b>	<b>1865</b>	<b>1480</b>	<b>-1154</b>	
<b>Unexplained residual</b>	<b>20=1-19</b>	<b>-1172</b>	<b>-3962</b>	<b>-1287</b>	<b>4775</b>	

1) Please add additional rows, if needed

2) Data are to be consistent with data reported in EDP table 3A. The sign convention applied in financial accounts is to be used here (that is for receivables the same sign, for payables the reverse sign of EDP tables)

3) Payables (F.7) relating to financial instruments (line 13) should refer only to time difference between financial transaction and cash payment. See also draft instructions for the new questionnaire. Green cells: automatic compilation