

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: 24/03/2017

	2013	2014	Year 2015	2016	2017	
Working balance in central government accounts	-11.525	-11.603	6.541	5.796	L	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	5.149	2.606	-15.883	-16.873	L	
Loans, granted (+)	11.774	9.335	6.542	5.446	L	
Loans, repayments (-)	-2.710	-3.088	-6.635	-7.830	L	
Equities, acquisition (+)	3.347	915	2.703	78	L	
Equities, sales (-)	-1.727	-2.197	-4.135	-3.233	L	
Other financial transactions (+/-)	-5.535	-2.359	-14.358	-11.334	L	
of which: transactions in debt liabilities (+/-)	-5.745	2.617	-7.360	-5.518	L	
of which: net settlements under swap contracts (+/-)	440	-151	-5.213	-6.124	L	
Detail 1	25	177	148	25		Bonds Curaçao and St. Maarten
Detail 2	-5.496	-292	-6.603	-3.486		Liabilities treasury banking
Detail 3	-178	-146	-321	283		Second party accounts
Detail 4	-184	215	-751	-2.031		EU accounts
Detail 5	298	-858	-5.231	-6.124		Other financial transactions
Detail 6	0	-1.455	M	M		Sale IABF Alt A securities
Detail 7	0	0	-1.600	0		Loan SRH
Non-financial transactions not included in the working balance	272	1.155	-410	221	L	
Detail 1	141	M	M	M		Balance interest and management fee ING back up facility
Detail 2	33	27	17	9		Balance interest, costs and revenues EFSF
Detail 3	98	111	31	3		Balance accrual booking interest student loans
Detail 4	M	1.017	M	M		One-off cancellation of social security debt due to contingent liability in 2014
Detail 5	M	M	1	448		Levy national resolution fund and DGS fund
Detail 6	0	0	-459	-239		PPP on balance sheet
Difference between interest paid (+) and accrued (D.41)(-)	410	596	947	850	L	
Other accounts receivable (+)	671	549	-2.314	5.592	L	
Detail 1	-293	-14	-18	21		Trade credits military equipment expenditure
Detail 2	227	105	-167	-72		Trade credits military equipment sales
Detail 3	702	712	331	1.805		Adjustments to cash-based taxes
Detail 4	170	507	-64	2.650		Adjustment to EU contributions (GNI/VAT)
Detail 5	249	-1.406	-1.767	278		Adjustment to cash-based natural gas revenues
Detail 6	-17	-17	-17	-17		Adjustment to cash-based auction of radio frequencies
Detail 7	0	194	-194	0		Adjustment to grants to central government units
Detail 8	-74	-23	7	0		Adjustment to grants to social security funds
Detail 9	-25	71	-5	100		Adjustment to capital and current transfers to non government units
Detail 10	-329	47	0	1		Adjustments to cash-based social assistance benefits in cash
Detail 11	-34	53	35	40		Adjustments to cash-based social assistance benefits in kind
Detail 12	97	325	-450	791		Adjustment to prepayment public transport students
Detail 13	-2	-5	-5	-5		Adjustments n.e.c.
Other accounts payable (-)	-484	54	-1.067	-729	L	
Detail 1	-92	14	-24	-43		Adjustments to proceeds of emission permits allowances
Detail 2	0	0	0	-71		Adjustment to cash-based auction of radio frequencies
Detail 3	37	90	1	0		Adjustments to VAT-compensation to local government
Detail 4	-1	60	1	33		Adjustments to grants to social security funds
Detail 5	-428	-51	-938	-757		Adjustments to grants to central and local government units
Detail 6	0	-34	-132	109		Adjustments to capital and current transfers to non government units
Detail 7	0	-25	25	0		Adjustments to VAT contribution to EU
Working balance (+/-) of entities not part of central government	0	0	0	0	L	
Net lending (+)/ net borrowing (-) of other central government bodies	688	-245	-385	14	L	
Other adjustments (+/-) (please detail)	29	-188	190	514	L	
Detail 1	1	-346	286	0		Consolidation state agencies
Detail 2	0	-10	-27	2		Adjustments due to bank accounts embassies
Detail 3	-265	16	30	9		Discrepancy in the working balance
Detail 4	0	0	-50	0		Other
Detail 5	293	152	-49	503		Unexplained residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.790	-7.076	-12.381	-4.615	L	

(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