



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: Finland

Date: 09/04/2020

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: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
Net lending (+)/ net borrowing (-)	B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	-3.761	-1.546	-2.006	-2.735	-16.608
- Central government	S.1311	-5.716	-4.040	-2.883	-2.761	-12.516
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-898	-452	-2.000	-2.911	-3.490
- Social security funds	S.1314	2.853	2.946	2.877	2.937	-603
General government consolidated gross debt		final	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		137.419	138.422	139.324	142.507	158.613
<i>By category:</i>						
Currency and deposits	AF.2	874	908	787	901	
Debt securities	AF.3	104.656	106.611	106.787	108.067	
Short-term	AF.31	5.448	8.694	6.508	8.699	
Long-term	AF.32	99.208	97.917	100.279	99.368	
Loans	AF.4	31.889	30.903	31.750	33.539	
Short-term	AF.41	5.467	4.678	3.864	3.634	
Long-term	AF.42	26.422	26.225	27.886	29.905	
General government expenditure on:						
Gross fixed capital formation	P.51g	9.017	9.214	9.863	10.056	10.900
Interest (consolidated)	D.41 (uses)	2.392	2.294	2.146	2.063	1.766
Gross domestic product at current market prices	B.1*g	217.518	225.836	233.619	240.078	229.391

(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: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020	2016	2017	Year 2018	2019	2020	
Working balance in central government accounts	-4.637	-3.678	-465	-1.646	-12.716	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	-887	-822	-3.030	-472	201	
Loans, granted (+)	151	212	170	225	437	
Loans, repayments (-)	-616	-716	-2.528	-85	-98	
Equities, acquisition (+)	226	108	93	11	357	
Equities, sales (-)	-328	-70	-1.058	-128	0	
Other financial transactions (+/-)	-320	-356	293	-495	-495	
of which: transactions in debt liabilities (+/-)	315	354	960	54	54	
of which: net settlements under swap contracts (+/-)	-635	-710	-675	-549	-549	
Detail 1	0	0	8	0		
Detail 2	-635	-710	-683	-549		
Non-financial transactions not included in the working balance	70	79	84	86	86	
Detail 1	70	79	84	86		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-255	-24	50	-472	0	
Other accounts receivable (+)	-239	451	531	95	685	
Detail 1	35	166	452	165		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-274	285	79	-70		Other accounts receivable, other
Other accounts payable (-)	5	-70	10	83	0	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-51	-225	-298	-400	-400	
Detail 1	-3.507	-3.366	-3.653	-3.696		Initial (before transfers to budget) net lending of other central government units
Detail 2	3.456	3.141	3.355	3.296		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	278	249	235	-35	-372	
Detail 1	-48	-60	-42	-42		Debt cancellation/assumption
Detail 2	583	797	546	-153		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-141	-410	-228	-45		Superdividends (ml. Metsähallitus) and withdrawals of equity
Detail 4	-109	-67	-13	0		PPP
Detail 5	-133	-52	-158	26		Other known differences between working balance and B.9
Detail 6	56	65	90	134		Difference between interest received (+) and accrued (-)
Detail 7	70	-24	40	46		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5.716	-4.040	-2.883	-2.761	-12.516	

(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: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020	2016	2017	Year 2018	2019	2020	
Working balance in state government accounts	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	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

Member State: Finland Data are in ... (millions of units of national currency) Date: 09/04/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	3.422	3.960	2.666	2.336		
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2.868	-3.203	-3.709	-4.115		
Detail 1	51	46	47	49		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3.339	-3.528	-4.093	-4.514		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	57	42	42	42		Capital transfers, net, not included in the working balance
Detail 4	-8	-12	-13	-13		Interest expenditure of financial leases
Detail 5	333	208	267	282		Aquisitions less disposals of non-produced assets
Detail 6	38	41	41	39		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-183	168	16	150		
Detail 1	-183	168	16	150		Time adjustment of income tax and difference due to source
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	-461	-461	-459	-471		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-448	-478	-382	-552		
Detail 1	42	40	34	34		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-490	-518	-416	-586		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-360	-438	-132	-259		
Detail 1	-67	-140	-41	-13		The effect of revaluation items in the working balance, net
Detail 2	-314	-458	-481	-481		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
Detail 3	121	184	198	198		Rents of financial leases included in the working balance
Detail 4	0	0	0	0		Other known differences between working balance and EDP B.9
Detail 5	-100	-24	192	37		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-898	-452	-2.000	-2.911		

(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: Finland	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 09/04/2020						
Working balance in social security accounts	383	645	737	660		Working balance of pension insurance companies and other social security funds than employment pension sc
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	686	1.011	969	1.059		
<i>Detail 1</i>	-237	3	-4	51		Investments, net of output for own final use
<i>Detail 2</i>	923	1.008	973	1.008		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-5	-68	-13	11		
<i>Detail 1</i>	-5	-68	-13	11		S13149 time adjustments of received social contributions
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-56	-570	-718	-1.207		
<i>Detail 1</i>	-56	-570	-718	-1.207		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	1.845	1.928	1.902	2.414		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	-2.309	-6.415	1.057	-3.399		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	3.412	7.557	273	5.070		Net change in technical pension provisions
<i>Detail 3</i>	602	605	637	665		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	4	5	7	8		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	136	176	-72	70		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2.853	2.946	2.877	2.937		

(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: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.761	1.546	2.006	2.735
Net acquisition (+) of financial assets ⁽²⁾	14	8.807	-3.325	272
Currency and deposits (F.2)	-1.284	2.840	-2.603	-2.131
Debt securities (F.3)	-2.602	-1.561	169	-4.773
Loans (F.4)	-1.172	-2.521	-2.966	-314
Increase (+)	2.114	1.998	2.266	2.453
Reduction (-)	-3.286	-4.519	-5.232	-2.767
Short term loans (F.41), net	367	-820	78	300
Long-term loans (F.42)	-1.539	-1.701	-3.044	-614
Increase (+)	2.114	1.998	2.266	2.453
Reduction (-)	-3.653	-3.699	-5.310	-3.067
Equity and investment fund shares/units (F.5)	5.593	5.630	2.655	5.303
Portfolio investments, net ⁽²⁾	5.657	6.045	3.901	5.293
Equity and investment fund shares/units other than portfolio investments	-64	-415	-1.246	10
Increase (+)	562	257	1.345	333
Reduction (-)	-626	-672	-2.591	-323
Financial derivatives (F.71)	0	0	2.068	2.450
Other accounts receivable (F.8)	-510	4.441	-2.636	-258
Other financial assets (F.1, F.6)	-11	-22	-12	-5
Adjustments ⁽³⁾	-851	-9.239	2.671	274
Net incurrence (-) of liabilities in financial derivatives (F.71)	471	-5.345	0	0
Net incurrence (-) of other accounts payable (F.8)	-1.407	-3.837	3.077	270
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-7	-5	-9
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	41	89	-28	147
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	320	-90	-33	290
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-15	-25	-447	-10
Statistical discrepancies	-34	-111	-450	-98
Difference between capital and financial accounts (B.9-B.9f)	-349	-136	-274	-195
Other statistical discrepancies (+/-)	315	25	-176	97
Change in general government (S.13) consolidated gross debt ^(1,2)	2.890	1.003	902	3.183

*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: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	5.716	4.040	2.883	2.761
Net acquisition (+) of financial assets ⁽²⁾	-2.530	-1.688	-4.440	-789
Currency and deposits (F.2)	-1.253	-712	-646	-58
Debt securities (F.3)	-255	53	-70	-220
Loans (F.4)	-1.311	-1.517	-3.492	-549
Increase (+)	243	257	283	296
Reduction (-)	-1.554	-1.774	-3.775	-845
Short term loans (F.41), net	0	0	0	169
Long-term loans (F.42)	-1.311	-1.517	-3.492	-718
Increase (+)	243	257	283	296
Reduction (-)	-1.554	-1.774	-3.775	-1.014
Equity and investment fund shares/units (F.5)	536	-93	-134	520
Portfolio investments, net ⁽²⁾	790	261	1.289	460
Equity and investment fund shares/units other than portfolio investments	-254	-354	-1.423	60
Increase (+)	372	257	1.168	333
Reduction (-)	-626	-611	-2.591	-273
Financial derivatives (F.71)	0	0	-683	-877
Other accounts receivable (F.8)	-247	581	585	395
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1.250	-1.038	310	-517
Net incurrence (-) of liabilities in financial derivatives (F.71)	-972	-623	0	0
Net incurrence (-) of other accounts payable (F.8)	-372	-376	298	-573
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-8	-5	-9
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	71	132	6	176
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	299	-114	-65	313
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-15	-25	-31	-10
Statistical discrepancies	427	-223	-70	-35
Difference between capital and financial accounts (B.9-B.9f)	1	-225	101	-173
Other statistical discrepancies (+/-)	426	2	-171	138
Change in central government (S.1311) consolidated gross debt ^(1, 2)	2.363	1.091	-1.317	1.420
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	116.653	117.730	116.419	117.860
Central government gross debt (level) (b) ^(2, 5)	116.989	118.080	116.763	118.183
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	336	350	344	323

***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: Finland Data are in ... (millions of units of national currency) Date: 09/04/2020	Year			
	2016	2017	2018	2019
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 ⁽³⁾	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) ⁽⁵⁾	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) ⁽⁵⁾	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: Finland Data are in ... (millions of units of national currency) Date: 09/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	898	452	2.000	2.911
Net acquisition (+) of financial assets ⁽²⁾	-222	394	1.125	98
Currency and deposits (F.2)	116	336	333	38
Debt securities (F.3)	-24	-27	15	54
Loans (F.4)	-80	-140	336	-149
Increase (+)	151	309	456	502
Reduction (-)	-231	-449	-120	-651
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-80	-140	336	-149
Increase (+)	151	309	456	502
Reduction (-)	-231	-449	-120	-651
Equity and investment fund shares/units (F.5)	227	231	122	100
Portfolio investments, net ⁽²⁾	37	292	-55	150
Equity and investment fund shares/units other than portfolio investments	190	-61	177	-50
Increase (+)	190	0	177	0
Reduction (-)	0	-61	0	-50
Financial derivatives (F.71)	L	L	L	L
Other accounts receivable (F.8)	-450	16	331	60
Other financial assets (F.1, F.6)	-11	-22	-12	-5
Adjustments ⁽⁴⁾	273	-378	-1.349	120
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
Net incurrence (-) of other accounts payable (F.8)	282	-371	-934	173
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⁾ (+)	-30	-31	-31	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	21	24	32	-23
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	-416	0
Statistical discrepancies	-78	-326	-162	-271
Difference between capital and financial accounts (B.9-B.9f)	-78	-326	-162	-271
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	871	142	1.614	2.858
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	19.404	19.575	21.190	24.048
Local government gross debt (level) (b) =*	19.625	19.767	21.381	24.239
Local government holdings of other subsectors debt (level) (c)=	221	192	191	191

*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: Finland Data are in ... (millions of units of national currency) Date: 09/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2.853	-2.946	-2.877	-2.937
Net acquisition (+) of financial assets ⁽²⁾	2.150	10.770	-1.079	1.160
Currency and deposits (F.2)	-147	3.216	-2.290	-2.111
Debt securities (F.3)	-2.791	-833	-824	-4.391
Loans (F.4)	129	-908	111	364
Increase (+)	1.720	1.455	1.527	1.655
Reduction (-)	-1.591	-2.363	-1.416	-1.291
Short term loans (F.41), net	367	-820	78	131
Long-term loans (F.42)	-238	-88	33	233
Increase (+)	1.720	1.455	1.527	1.655
Reduction (-)	-1.958	-1.543	-1.494	-1.422
Equity and investment fund shares/units (F.5)	4.830	5.492	2.667	4.683
Portfolio investments, net ⁽²⁾	4.830	5.492	2.667	4.683
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	2.751	3.327
Other accounts receivable (F.8)	129	3.803	-3.494	-712
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	184	-7.770	3.655	669
Net incurrence (-) of liabilities in financial derivatives (F.71)	1.443	-4.722	0	0
Net incurrence (-) of other accounts payable (F.8)	-1.259	-3.049	3.655	669
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	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(-) ⁽³⁾ 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) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-285	420	-242	251
Difference between capital and financial accounts (B.9-B.9f)	-272	415	-213	249
Other statistical discrepancies (+/-)	-13	5	-29	2
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-804	474	-543	-857
Social security contribution to general government debt (a=b-c) ⁽³⁾	1.362	1.117	1.715	599
Social security gross debt (level) (b) ^(2, 5)	2.352	2.826	2.283	1.426
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	990	1.709	568	827

*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.

Member State: Finland Data are in ...(millions of units of national currency) Date: 09/04/2020		Year				
		2016	2017	2018	2019	2020
Statement Number		half-finalized	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	4.371	4.621	4.711	4.278	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>				
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)	218.621	225.882	234.439	239.535	228.848
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					