



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: 30/09/2020

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: 30/09/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-3.694	-1.474	-2.010	-2.310	-17.954
- Central government	S.1311	-5.713	-4.039	-2.876	-2.896	-16.756
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-898	-452	-2.000	-2.725	-1.045
- Social security funds	S.1314	2.917	3.017	2.866	3.311	-153
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		137.420	138.422	139.327	142.539	163.254
<i>By category:</i>						
Currency and deposits	AF.2	874	908	787	901	
Debt securities	AF.3	104.656	106.611	106.787	108.042	
Short-term	AF.31	5.448	8.694	6.508	8.674	
Long-term	AF.32	99.208	97.917	100.279	99.368	
Loans	AF.4	31.890	30.903	31.753	33.596	
Short-term	AF.41	5.467	4.678	3.864	3.634	
Long-term	AF.42	26.423	26.225	27.889	29.962	
General government expenditure on:						
Gross fixed capital formation	P.51g	9.017	9.214	9.863	10.314	11.261
Interest (consolidated)	D.41 (uses)	2.371	2.265	2.086	1.938	1.671
Gross domestic product at current market prices	B.1*g	217.518	225.933	233.664	240.556	232.563

(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: 30/09/2020	2016	2017	Year 2018	2019	2020	
Working balance in central government accounts	-4.637	-3.678	-465	-1.646	-17.503	
<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	1.301	
Loans, granted (+)	151	212	170	225	437	
Loans, repayments (-)	-616	-716	-2.528	-85	-98	
Equities, acquisition (+)	226	108	93	11	1.457	
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	82	87	41	41	
Detail 1	70	82	87	41		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-234	5	110	-365	0	
Other accounts receivable (+)	-239	451	531	103	448	
Detail 1	35	166	452	173		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	-526	-526	
Detail 1	-3.507	-3.366	-3.653	-3.823		Initial (before transfers to budget) net lending of other central government units
Detail 2	3.456	3.141	3.355	3.297		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	260	218	179	-114	-518	
Detail 1	-48	-60	-42	-42		Debt cancellation/assumption
Detail 2	583	797	546	71		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	35	36	30	27		Difference between interest received (+) and accrued (-)
Detail 7	73	-27	44	-150		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5.713	-4.039	-2.876	-2.896	-16.757	

(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: 30/09/2020	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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 30/09/2020						
Working balance in local government accounts	3.422	3.960	2.666	2.339		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
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	-3.701	-4.143		
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	-4.085	-4.550		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	-8		Interest expenditure of financial leases
Detail 5	333	208	267	282		Aquisitions less disposals of non-produced assets
Detail 6	38	41	41	42		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	147		
Detail 1	-183	168	16	147		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	-460	-472		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-448	-478	-371	-458		
Detail 1	42	40	34	34		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-490	-518	-405	-492		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-360	-438	-150	-138		
Detail 1	-67	-140	-41	-23		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	247		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	174	119		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-898	-452	-2.000	-2.725		

(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 Data are in ... (millions of units of national currency) Date: 30/09/2020		2016	2017	Year 2018	2019	2020	
Working balance in social security accounts		383	645	737	604		Working balance of pension insurance companies and other social security funds than employment pension s
<i>Basis of the working balance</i>		mixed	mixed	mixed	mixed		
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		754	1.031	968	1.132		
Detail 1		-237	3	-4	49		Investments, net of output for own final use
Detail 2		991	1.028	972	1.083		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)		M	M	M	M		
Other accounts receivable (+)		-16	-68	-12	11		
Detail 1		-16	-68	-12	11		S13149 time adjustments of received social contributions
Detail 2							
Other accounts payable (-)		M	M	M	M		
Detail 1							
Detail 2							
Working balance (+/-) of entities not part of social security funds		M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies		15	-507	-663	-960		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 1		564	150	38	-222		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
Detail 2		12	-2	-14	45		Investments, net output for own final use
Detail 3		-561	-655	-687	-783		Current and capital transfers, net
Other adjustments (+/-) (please detail)		1.781	1.916	1.836	2.524		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1		-2.309	-6.415	1.057	-3.538		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2		3.412	7.557	273	5.224		Net change in technical pension provisions
Detail 3		602	605	637	869		Pension benefits -related cost clearing transfers between pension providers
Detail 4		16	17	17	16		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5		60	152	-148	-47		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)		2.917	3.017	2.866	3.311		

(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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.694	1.474	2.010	2.310
Net acquisition (+) of financial assets ⁽²⁾	162	8.959	-3.336	651
Currency and deposits (F.2)	-1.284	2.840	-2.603	-2.130
Debt securities (F.3)	-2.602	-1.555	169	-4.881
Loans (F.4)	-1.173	-2.515	-2.966	176
Increase (+)	2.114	2.003	2.266	2.701
Reduction (-)	-3.287	-4.518	-5.232	-2.525
Short term loans (F.41), net	367	-820	78	300
Long-term loans (F.42)	-1.540	-1.695	-3.044	-124
Increase (+)	2.114	2.003	2.266	2.701
Reduction (-)	-3.654	-3.698	-5.310	-2.825
Equity and investment fund shares/units (F.5)	5.742	5.770	2.644	5.238
Portfolio investments, net ⁽²⁾	5.806	6.185	3.881	5.476
Equity and investment fund shares/units other than portfolio investments	-64	-415	-1.237	-238
Increase (+)	562	257	1.354	333
Reduction (-)	-626	-672	-2.591	-571
Financial derivatives (F.71)	0	0	2.068	2.450
Other accounts receivable (F.8)	-510	4.441	-2.636	-197
Other financial assets (F.1, F.6)	-11	-22	-12	-5
Adjustments ⁽²⁾	-859	-9.214	2.702	838
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	856
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	117
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	297	-90	-33	288
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	-106	-217	-471	-587
Difference between capital and financial accounts (B.9-B.9f)	-407	-215	-266	-395
Other statistical discrepancies (+/-)	301	-2	-205	-192
Change in general government (S.13) consolidated gross debt ^(1, 2)	2.891	1.002	905	3.212

*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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	5.713	4.039	2.876	2.896
Net acquisition (+) of financial assets ⁽²⁾	-2.480	-1.755	-4.439	-824
Currency and deposits (F.2)	-1.253	-712	-646	-58
Debt securities (F.3)	-255	59	-70	-220
Loans (F.4)	-1.311	-1.516	-3.491	-549
Increase (+)	243	257	283	296
Reduction (-)	-1.554	-1.773	-3.774	-845
Short term loans (F.41), net	0	0	0	169
Long-term loans (F.42)	-1.311	-1.516	-3.491	-718
Increase (+)	243	257	283	296
Reduction (-)	-1.554	-1.773	-3.774	-1.014
Equity and investment fund shares/units (F.5)	586	-167	-134	476
Portfolio investments, net ⁽²⁾	840	187	1.289	455
Equity and investment fund shares/units other than portfolio investments	-254	-354	-1.423	21
Increase (+)	372	257	1.168	333
Reduction (-)	-626	-611	-2.591	-312
Financial derivatives (F.71)	0	0	-683	-877
Other accounts receivable (F.8)	-247	581	585	404
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-1.235	-1.013	341	-533
Net incurrence (-) of liabilities in financial derivatives (F.71)	-972	-623	0	0
Net incurrence (-) of other accounts payable (F.8)	-372	-376	298	-569
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	146
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⁾ (-)	0	0	0	0
Statistical discrepancies	366	-181	-92	-126
Difference between capital and financial accounts (B.9-B.9f)	-46	-156	108	25
Other statistical discrepancies (+/-)	412	-25	-200	-151
Change in central government (S.1311) consolidated gross debt ^(1, 2)	2.364	1.090	-1.314	1.413
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	116.654	117.730	116.422	117.875
Central government gross debt (level) (b) ^(2, 5)	116.990	118.080	116.766	118.179
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	336	350	344	304

*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: 30/09/2020	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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	898	452	2.000	2.725
Net acquisition (+) of financial assets ⁽²⁾	-215	393	1.134	424
Currency and deposits (F.2)	116	336	333	39
Debt securities (F.3)	-24	-27	15	47
Loans (F.4)	-80	-135	336	322
Increase (+)	151	314	456	750
Reduction (-)	-231	-449	-120	-428
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-80	-135	336	322
Increase (+)	151	314	456	750
Reduction (-)	-231	-449	-120	-428
Equity and investment fund shares/units (F.5)	234	225	131	-103
Portfolio investments, net ⁽²⁾	44	286	-55	156
Equity and investment fund shares/units other than portfolio investments	190	-61	186	-259
Increase (+)	190	0	186	0
Reduction (-)	0	-61	0	-259
Financial derivatives (F.71)	L	L	L	L
Other accounts receivable (F.8)	-450	16	331	124
Other financial assets (F.1, F.6)	-11	-22	-12	-5
Adjustments ⁽³⁾	250	-378	-1.349	69
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
Net incurrence (-) of other accounts payable (F.8)	282	-371	-934	124
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(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-2	24	32	-25
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	-62	-325	-171	-318
Difference between capital and financial accounts (B.9-B.9f)	-62	-325	-171	-318
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	871	142	1.614	2.900
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	19.404	19.575	21.190	24.090
Local government gross debt (level) (b) ^{a, n}	19.625	19.767	21.381	24.281
Local government holdings of other subsectors debt (level) (c) ⁿ	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: 30/09/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)	-2.917	-3.017	-2.866	-3.311
Net acquisition (+) of financial assets ⁽²⁾	2.241	10.990	-1.100	1.167
Currency and deposits (F.2)	-147	3.216	-2.290	-2.111
Debt securities (F.3)	-2.791	-833	-824	-4.467
Loans (F.4)	128	-908	110	364
Increase (+)	1.720	1.455	1.527	1.655
Reduction (-)	-1.592	-2.363	-1.417	-1.291
Short term loans (F.41), net	367	-820	78	131
Long-term loans (F.42)	-239	-88	32	233
Increase (+)	1.720	1.455	1.527	1.655
Reduction (-)	-1.959	-1.543	-1.495	-1.422
Equity and investment fund shares/units (F.5)	4.922	5.712	2.647	4.865
Portfolio investments, net ⁽²⁾	4.922	5.712	2.647	4.865
Equity and investment fund shares/units other than portfolio investm	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	-811
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	184	-7.770	3.655	1.387
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	1.387
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	-312	271	-232	-100
Difference between capital and financial accounts (B.9-B.9f)	-299	266	-203	-102
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) ⁽²⁾	1.362	1.117	1.715	574
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) ⁽²⁾	990	1.709	568	852

***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: Finland Data are in ...(millions of units of national currency) Date: 30/09/2020	Year				
		2016 final	2017 half-finalized	2018 half-finalized	2019 half-finalized	2020 forecast
2	Trade credits and advances (AF.81 L)	4.371	4.621	4.711	4.406	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)	218.508	226.062	234.402	241.719	234.531

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.