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: 30/09/2021

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				Year		
Data are in(millions of units of national currency) Date: 30/09/2021	ESA 2010 codes	2017	2018	2019	2020	2021
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1 480	-1 992	-2 252	-12 918	-9 655
- Central government	S.1311	-4 039	-2 937	-2 592	-13 069	-10 441
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-452	-2 041	-2 990	46	-1 060
- Social security funds	S.1314	3 011	2 986	3 330	105	1 846
		C 1	C* 1	1 10 0 1 - 1	1 10 0 1 - 1	
General government consolidated gross debt		final	final	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		138 422	139 564	142 938	164 183	177 328
<i>By category:</i>						
Currency and deposits	AF.2	908	787	901	791	
Debt securities	AF.3	106 611	106 787	108 145	127 180	
Short-term	AF.31	8 694	6 508	8 674	20 402	
Long-term	AF.32	97 917	100 279	99 471	106 778	
Loans	AF.4	30 903	31 990	33 892	36 212	
Short-term	AF.41	4 678	3 864	3 634	4 418	
Long-term	AF.42	26 225	28 126	30 258	<mark>31 794</mark>	
General government expenditure on:						
Gross fixed capital formation	P.51g	9 214	9 959	10 486	11 650	12 215
Interest (consolidated)	D.41 (uses)	2 265	2 094	1 958	1 579	1 3 1 8
		000.004	000 400	0.40.007	000 400	
Gross domestic product at current market prices	B.1*g	226 301	233 468	240 097	236 169	248 883

(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

Detail 7		30	121	142		Time adjustment of military expenditures
Detail 6	-52	-158 30	26	-13		Interest revenues of rearranged transactions
Detail 4 Detail 5	-67 -52	-13 -158	0 26	-13		Other known differences between working balance and B.9
Detail 3	-410	-228 -13	-45	-24 0		Superdividends (ml. Metsähallitus) and withdrawals of equity PPP
Detail 2	797	546	71	3 748		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 1	-60	-42	-42	-75		Debt cancellation/assumption
Other adjustments (+/-) (please detail)	218	182	320	3 755	570	
Detail 2	3 141	3 391	3 386	4 199		Transfers from other central governments units to the budget, net
Detail 1	-3 366	-3 686	-3 890	-4 400		Initial (before transfers to budget) net lending of other central government units
Not lending (+)/ net borrowing (-) of other central government bodies	-225	-295	-504	-201	-201	
Working balance (+/-) of entities not part of central government	M	М	М	М	м	
Detail 2						
Detail 1						
Other accounts payable (-)	-70	10	83	45	45	
Detail 2	285	79	-70	-106		Other accounts receivable, other
Detail 1	166	385	19	732		Time-adjustments of taxes, subsidies and EU-grants
Other accounts receivable (+)	451	464	-51	626	1 336	
Difference between interest paid (+) and accrued (D.41)(-)	5	110	-365	-557	0	
Detail 2						
Detail 1	82	87	43	42		Reinvested earnings on FDI and mutual funds
on-financial transactions not included in the working balance	82	87	43	42	42	
Detail 2	-710	-683	-549	-601		
Detail 1	0	8	040	0		
of which: net settlements under swap contracts (+/-)	-710	-675	-549	-601	-482	
of which: transactions in debt liabilities (+/-)	354	960	54	54	54	
Other financial transactions (+/-)	-356	293	-495	-546	-428	
Equities, adquisition (1)	-70	-1 058	-128	-28	-1 386	
Equities, acquisition (+)	108	-2 528	-85	462	1 518	
Loans, granted (+) Loans, repayments (-)	212 -716	170 -2 528	225 _85	212 -81	283 143	
Financial transactions included in the working balance	-822	-3 030	-472	19	130	
					·	
Norking balance in central government accounts Basis of the working balance	mixed	-405 mixed	-1 040 mixed	- 10 7 90 mixed	planned	
Manhim halanaa in aantuul namannaat aaaannta	-3 678	-465	-1 646	-16 798	-12 363	
Date: 30/09/2021	2017	2010	2019	2020	2021	
Data are in(millions of units of national currency)	2017	2018	Year 2019	2020	2021	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Nember Shar: fininal Data: sei (fillions of unis of automa ourmency) 2017 2018 2019 2020 2021 Working balance in state government accounts M							
Due: 3009/2021 Omega and a state government accounts M	Member State: Finland			Year			
Working balance in state government accounts M <th>Data are in(millions of units of national currency)</th> <th>2017</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th></th>	Data are in(millions of units of national currency)	2017	2018	2019	2020	2021	
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Basis of the working balance (1)	Working balance in state government accounts	М	Ν	1	/	N	
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Other financial transactions (+/) M M M M of which: net settlements under swap contracts (+/) M M M M Detail 1 Image: Contracts (+/) M M M M Detail 2 Image: Contracts (+/) M M M M Non-financial transactions not included in the working balance M M M M Detail 2 Image: Contracts (Image: Contracts							
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Defail 1 Image: Constraint of the set of t	Non-financial transactions not included in the working balance	М	N	1	л	M	
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Dther adjustments (+/-) (please detail) M							
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Detail 1 a a a a a Detail 2 a a a a a Detail 3 a a a a a	Other adjustments (1/) (places detail)			•	•		
Detail 2 Image: Constraint of the second secon		M	r		VI		
Detail 3							
	Utidii 3						
	Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М		4	4	м	

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Finland			Year			
bata are in(millions of units of national currency)	2017	2018	2019	2020	2021	
ate: 30/09/2021						
orking balance in local government accounts	3 960	2 666	2 330	4 710		
isis of the working balance	mixed	mixed	mixed	mixed		
nancial transactions included in the working balance	M	М	М	M		
_oans (+/-)	M	М	М			
Equities (+/-)	M	м	М			
Other financial transactions (+/-)	M	м	M			
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	M	М	М	М		
Detail 1						
Detail 2						
on-financial transactions not included in the working balance	-3 203	-3 830	-4 267	-4 710		
Detail 1	46	38	39	35		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3 528	-4 191	-4 628	-5 043		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	42	28	25	26		Capital transfers, net, not included in the working balance
Detail 4	-12	-13	-8	-7		Interest expenditure of financial leases
Detail 5	208	267	261	236		Aquisitions less disposals of non-produced assets
Detail 6	41	41	44	43		Reinvested earnings of mutual funds recorded as property income of S.1313
ifference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
ther accounts receivable (+)	168	16	147	610		
Detail 1	168	16	147	610		Time adjustment of income tax and difference due to source
Detail 2						
ther accounts payable (-)	M	М	М	M		
Detail 1						
Detail 2						
orking balance (+/-) of entities not part of local government	-461	-398	-405	-415		Working balance of quasi-corporations classified outside S.1313
et lending (+)/ net borrowing (-) of other local government bodies	-478	-371	-443	-296		
Detail 1	40	34	40	40		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-518	-405	-483	-336		Net borrowing of other units classified to local government
her adjustments (+/-) (please detail)	-438	-124	-352	147		-
Detail 1	-140	-40	-153	-44		The effect of revaluation items in the working balance, net
Detail 2	-458	-481	-516		Realised ho	blding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the wo
Detail 3	184	198	247	346		Rents of financial leases included in the working balance
Detail 4	0	0	0			Other known differences between working balance and EDP B.9
Detail 5	-24	199	70			Residual
et lending (+)/ pet horrowing (-) (B 9) of local government (S 1313)	-452	-2 041	-2 990	46		1
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-452	-2 041	-2 990	46		

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Vorking balance in social security accounts	645	737	609	-530		Working balance of pension insurance companies and other social security funds than employment pens
asis of the working balance	mixed	mixed	mixed	mixed		
inancial transactions included in the working balance	M	М	M	N		
Loans (+/-)	M	М	M	N		
Equities (+/-)	M			N		
Other financial transactions (+/-)	M			N		
of which: transactions in debt liabilities (+/-)	M	М	M	N		
of which: net settlements under swap contracts (+/-)	M	М	M	N		
Detail 1						
Detail 2						
Ion-financial transactions not included in the working balance	1 031	973	1 140	1 112		
Detail 1	3		49	60		Investments, net of output for own final use
Detail 2	1 028	977	1 091	1 052		Reinvested earnings of mutual funds recorded as property income
		0.1		1 002		
ifference between interest paid (+) and accrued (D.41)(-)	M	М	M	M		
Other accounts receivable (+)	-68	-12	11	82		
Detail 1	-68	-12	11	82		S13149 time adjustments of received social contributions
Detail 2						
Other accounts payable (-)	М	М	м	М		
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of social security funds	M	М	М	М		
let lending (+)/ net borrowing (-) of other social security bodies	-507	-663	-950	-1 192		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 1	150	38	-222	-515		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
Detail 2	-2		45	-3		Investments, net output for own final use
Detail 3	-655	-687	-773	-674		Current and capital transfers, net
ther adjustments (+/-) (please detail)	1 910	1 951	2 520	633		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-6 415	1 057	-3 538	-3 203		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related in
Detail 2	7 557	273	5 224	2 313		Net change in technical pension provisions
Detail 3	605	637	858	1 264		Pension benefits -related cost clearing transfers between pension providers
Detail 4	17	17	16	21		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	146	-33	-40	238		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3 011	2 986	3 330	105 105		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)

		V			-
Member State: Finland Data are in(millions of units of national currency)	2017	Year 2018	2019	2020	
Data are in(minions of units of national currency) Date: 30/09/2021	2017	2018	2019	2020	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 480	1 992	2 252	12 918	
Net acquisition (+) of financial assets ⁽²⁾	8 959	-3 439	-62	11 827	
Currency and deposits (F.2)	2 840	-2 563	-2 095	12 529	
Debt securities (F.3)	-1 555	169	-4 880	-5 984	
Loans (F.4)	-2 515	-3 026	87	522	
Increase (+)	2 003	2 235	2 655	3 036	
Reduction (-)	-4 518	-5 261	-2 568	-2 514	
Short term loans (F.41), net	-820	78	300	-124	
Long-term loans (F.42)	-1 695	-3 104	-213	646	
Increase (+)	2 003	2 235	2 655	3 036	
Reduction (-)	-3 698	-5 339	-2 868	-2 390	
Equity and investment fund shares/units (F.5)	5 770	2 645	4 690	4 950	
Portfolio investments, net ⁽²⁾	6 185	3 886	5 045	4 598	
Equity and investment fund shares/units other than portfolio investments	-415	-1 241	-355	352	
Increase (+)	257	1 350	333	737	
Reduction (-)	-672	-2 591	-688	-385	
Financial derivatives (F.71)	0	2 076	2 778	-2 764	
Other accounts receivable (F.8)	4 441	-2 728	-637	2 560	
Other financial assets (F.1, F.6)	-22	-12	-5	14	
Adjustments ⁽²⁾	-9 126	3 094	869	-2 731	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-5 345	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-3 837	3 072	782	-2 127	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-5	-9	-11	
Issuances above(-)/below(+) nominal value	-24	107	-414	-647	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	89	-28	117	283	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
$\mathbf{A}_{1} = \mathbf{A}_{1} $			000		
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-2	118	392	-237	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	246	1	8	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-416	0	0	
Statistical discovery size	244	-505	245	700	
Statistical discrepancies	-311	-505	315 515	-769	
Difference between capital and financial accounts (B.9-B.9f) Other statistical discrepancies (+/-)	-221 -90	-150 -355	-200	-1 018 249	
	-90	-305	-200	249	
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 002	1 142	3 374	21 245	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within general government.

(4) Including capital uplift(5) AF.2, AF.3 and AF.4 at face value.

(3) Due to exchange-rate movements.

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		Yea	ar	I
Member State: Finland Data are in(millions of units of national currency)	2017	2018	ar 2019	2020
Date: 30/09/2021	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4 039	2 937	2 592	13 069
Net acquisition (+) of financial assets ⁽²⁾	-1 755	-4 461	-1 341	5 742
Currency and deposits (F.2)	-712	-611	-25	5 743
Debt securities (F.3)	59	-70	-218	-3
Loans (F.4)	-1 516	-3 490	-549	-114
Increase (+)	257	283	296	467
Reduction (-)	-1 773	-3 773	-845	-581
Short term loans (F.41), net	0	0	169	132
Long-term loans (F.42)	-1 516	-3 490	-718	-246
Increase (+)	257	283	296	467
Reduction (-)	-1 773	-3 773	-1 014	-713
Equity and investment fund shares/units (F.5)	-167	-134	44	-61
Portfolio investments, net ⁽²⁾	187	1 289	23	-189
Equity and investment fund shares/units other than portfolio investments	-354	-1 423	23	128
	257	1 168	333	513
Increase (+)			-312	-385
Reduction (-)	-611	-2 591	-	
Financial derivatives (F.71)	0	-675	-549	-601
Other accounts receivable (F.8)	581	519	-44	778
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-925	493	-437	-1 151
Net incurrence (-) of liabilities in financial derivatives (F.71)	-623	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-376	298	-584	-528
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8	-5	-9	-14
	-0	-5	-9	- 14
ssuances above(-)/below(+) nominal value	-24	107	-414	-647
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	132	6	146	307
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-26	86	424	-269
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-20	1	424	-209
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
	0	0	U	0
Statistical discrepancies	-269	-282	702	-70
Difference between capital and financial accounts (B.9-B.9f)	-209	68	861	-340
Difference between capital and financial accounts (B.9-B.9f) Other statistical discrepancies (+/-)	-156	-350	-159	270
טוופו סומוסוולמו עוסטיפאמווטופס (דו-)	-113	-350	-159	270
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1 090	-1 313	1 516	17 590
	1.000	1010	1010	11 000
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	117 730	116 423	117 980	135 548
Central government gross debt (level) (b) (2.5)	118 080	116 767	118 283	135 873
Central government holdings of other subsectors debt (level) (c) (5)	350	344	303	325

*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	2017		ear	
Data are in(millions of units of national currency)	2017	2018	2019	2020
Date: 30/09/2021			1	
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	м	М
Net acquisition (+) of financial assets ⁽²⁾	М	М	М	м
Currency and deposits (F.2)	M			M
Debt securities (F.3)	M			M
Loans (F.4)	M			M
Increase (+)	M			M
Reduction (-)	M			M
Short term loans (F.41), net	M			M
Long-term loans (F.42)	M			M
Increase (+)	M			M
Reduction (-)	М			м
Equity and investment fund shares/units (F.5)	M			м
Portfolio investments, net ⁽²⁾	M	M	М	М
Equity and investment fund shares/units other than portfolio investments	M	М	М	M
Increase (+)	М	М	М	М
Reduction (-)	M	М	М	М
Financial derivatives (F.71)	М	М	м	м
Other accounts receivable (F.8)	M	М	м	М
Other financial assets (F.1, F.6)	м		м	м
Adjustments ⁽²⁾	М	М	М	м
Net incurrence (-) of liabilities in financial derivatives (F.71)	M			M
Net incurrence (-) of other accounts payable (F.8)	M			M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M			M
Net incurrence (-) of other habilities (F.1, F.5, F.6 and F.72)	M	IVI	M	IVI
Issuances above(-)/below(+) nominal value	M			M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M			м
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	М
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	М	М
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	М	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	М	М	м
Statistical discrepancies	М	М	М	м
Difference between capital and financial accounts (B.9-B.9f)	М	м	м	м
Other statistical discrepancies (+/-)	M			M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	М	М	М	м
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
	M			М
State government gross debt (level) (b) (2,5)	М			м
State government holdings of other subsectors debt (level) (c) (5)	M	М	M	М
*Diagon note that the sign convention for not londing/ not homeowing is a	different from tobles	1 and 2		
te that the sign convention for net lending/ net horrowing is d	different from tables	1 and 2		

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 (2) Consolidated within state government.

(4) Including capital uplift(5) AF.2, AF.3 and AF.4 at face value.

(3) Due to exchange-rate movements.

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)	2017	2018	ar 2019	2020
Data are in(minions of units of national currency) Date: 30/09/2021	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	452	2 041	2 990	-46
Net acquisition (+) of financial assets (2)	393	1 048	228	2 509
Currency and deposits (F.2)	336	338	40	1 387
Debt securities (F.3)	-27	15	47	-116
Loans (F.4)	-135	275	232	154
Increase (+)	314	425	704	396
Reduction (-)	-449	-150	-472	-242
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-135	275	232	154
Increase (+)	314	425	704	396
Reduction (-)	-449	-150	-472	-242
Equity and investment fund shares/units (F.5)	225	127	-218	537
Portfolio investments, net ⁽²⁾	286	-55	158	313
Equity and investment fund shares/units other than portfolio investments	-61	182	-376	224
Increase (+)	0	182	0	224
Reduction (-)	-61	0	-376	0
Financial derivatives (F.71)	L	L	L	L
Other accounts receivable (F.8)	16	305	132	533
Other financial assets (F.1, F.6)	-22	-12	-5	14
Adjustments ⁽²⁾	-378	-1 109	4	-616
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
Net incurrence (-) of other accounts payable (F.8)	-371	-939	65	-630
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
		0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-31	-31	-30	-26
Redemptions/repurchase of debt above(+)/below(-) nominal value	-51	-31	-30	-20
reachiptionshoparchase of debt above(+ j/below(+) hominal value		0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	24	32	-32	32
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	245	-32	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	-416	0	8
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽² (-)	0	-416	0	0
Statistical disconnension	205	100	001	202
Statistical discrepancies	-325	-130	-264	-283
Difference between capital and financial accounts (B.9-B.9f)	-325	-130	-264	-283
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	440	4 050	2.050	4 50 4
change in local government (5.1515) consolidated gross debt	142	1 850	2 958	1 564
Local government contribution to general government debt (a=b-c) (5)	19 575	21 426	24 384	25 894
Local government gross debt (level) (b) and	19 767	21 617	24 575	26 139
Local government holdings of other subsectors debt (level) (c) ³	192	191	191	245
lease note that the sign convention for net lending/ net horrowing is diffe		· · · · ·	191	245

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within local government.
 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)

	Year					
2017	2018	2019	2020			
2017	2010	2017	2020			
-3 011	-2 986	-3 330	-105			
10 990	-1 095	1 166	3 650			
3 216	-2 290	-2 110	5 399			
-833	-824	-4 468	-5 862			
-908	110	364	546			
1 455	1 527	1 655	2 251			
-2 363	-1 417	-1 291	-1 705			
-820	78	131	-256			
-88	32	233	802			
1 455	1 527	1 655	2 251			
			-1 449			
			4 474			
			4 474			
	0	0	0			
	0	-	0			
0	0	0	0			
0	2 751		-2 163			
3 803			1 256			
	0		0			
-7 770	3 655	1 387	-973			
-4 722	0	0	0			
-3 049	3 655	1 387	-976			
1	0	0	3			
0	0	0	0			
			0			
			0			
0	0	0	0			
			0			
			0			
265	-117	-80	-395			
260	-88	-82	-395			
5	-29	2	-555			
	-23	2				
	-543	-857	2 177			
474	-543	-857	2 177			
474						
474	1 715	574	2 741			
474						
	10 990 3 216 -833 -908 1 455 -2 363 -820 -88 1 455 -1 543 5 712 5 712 5 712 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10 990 -1 095 3 216 -2 290 -833 -824 -908 110 1 455 1 527 -2 363 -1 417 -820 78 -88 32 1 455 1 527 -1 543 -1 445 5 712 2 652 5 712 2 652 5 712 2 652 5 712 2 652 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 -7770 3 655 -4 722 0 -3 049 3 655 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0	10 990 -1 095 1 166 3 216 -2 290 -2 110 -833 -824 -4 488 -908 110 364 1 455 1 527 1 655 -2 363 -1 417 -1 291 -820 78 131 -88 32 233 1 455 1 527 1 655 -1 543 -1 495 -1 422 5 712 2 652 4 864 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 -7770 3 655 1 387 -3 049 3 655 1 387 -1 0 0 0 0 0 0 0 0			

*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	Member State: Finland Data are in(millions of units of national currency) Date: 30/09/2021	2017 final	2018 final	Year 2019 half-finalized	2020 half-finalized	2021 forecast
Number 2	Trade credits and advances (AF.81 L)	4 621	4 731	4 474	4 954	L
3	Amount outstanding in the government debt from the financing of public unde	rtakings				
	Data:	L	L	L	L	L
	Institutional characteristics:					
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:	of				
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	226 414	234 406	241 311	240 205	249 835
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					