Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N $^{\circ}$ 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: 05/10/2022

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	FG 4 2010	2010	2010	Year		
Data are in(millions of units of national currency) Date:05/10/2022	ESA 2010 codes	2018	2019	2020	2021	2022
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1 995	-2 275	-13 155	-6 760	-3 808
- Central government	S.1311	-2 939	-2 599	-13 147	-8 246	-6 243
- State government	S.1312	М	M	M	М	M
- Local government	S.1313	-2 042	-3 008	-106	-534	-1 102
- Social security funds	S.1314	2 986	3 332	98	2 020	3 537
		(1)	(1)	(1)	(1)	planned
General government consolidated gross debt		<u> </u>				
Level at nominal value outstanding at end of year		151 430	155 650	177 940	181 920	191 581
By category:						
Currency and deposits	AF.2	787	901	791	908	
Debt securities	AF.3	106 787	108 145	127 180	130 666	
Short-term	AF.31	6 508	8 674	20 402	14 346	
Long-term	AF.32	100 279	99 471	106 778	116 320	
Loans	AF.4	43 856	46 604	49 969	50 346	
Short-term	AF.41	3 864	3 634	4 418	2 542	
Long-term	AF.42	39 992	42 970	45 551	47 804	
General government expenditure on:						
Gross fixed capital formation	P.51g	9 982	10 513	11 529	10 526	11 697
Interest (consolidated)	D.41 (uses)	2 210	2 073	1 690	1 326	1 574
		000 100	000 075	000000	054.05-1	
Gross domestic product at current market prices	B.1*g	233 462	239 858	238 043	251 367	268 90

⁽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			Year			
Data are in(millions of units of national currency)	2018	2019	2020	2021	2022	
Date:05/10/2022						
Norking balance in central government accounts	-465	-1 646	-16 798	-8 936	-7 702	
asis of the working balance	mixed	mixed	mixed	mixed	planned	
inancial transactions included in the working balance	-3 030	-472	19	-678	-1 074	
Loans, granted (+)	170	225	212	274	237	
Loans, repayments (-)	-2 528	-85	-81	-141	-149	
Equities, acquisition (+)	93	11	462	14	216	
Equities, sales (-)	-1 058	-128	-28	-519	-1 009	
Other financial transactions (+/-)	293	-495	-546	-306	-369	
of which: transactions in debt liabilities (+/-)	960	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-675	-549	-601	-367	-423	
Detail 1	8	0	0	0		
Detail 2	-683	-549	-601	-367		Swap-adjustments
on-financial transactions not included in the working balance	87	43	42	55	55	
Detail 1	87	43	42	55	- 55	Reinvested earnings on FDI and mutual funds
Detail 2	07	45	42	33		renivested earnings or i Di and indual turds
		'				
fference between interest paid (+) and accrued (D.41)(-)	50	-425	-616	-551	-531	
ther accounts receivable (+)	464	-55	679	520	2 019	
Detail 1	385	22	796	812		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	79	-77	-117	-292		Other accounts receivable, other
ther accounts payable (-)	10	83	45	-563	767	
Detail 1				46		Change in holiday pay dept
Detail 2				-249		Time-adjustments of RRF prefinance inflows
Detail 3				-360		Time-adjustments of current transfers paid for local government
orking balance (+/-) of entities not part of central government	M	M	М	М	M	
et lending (+)/ net borrowing (-) of other central government bodies	-295	-504	-189	-530	-530	
Detail 1	-3 686	-3 890	-4 388	-4 929		Initial (before transfers to budget) net lending of other central government units
Detail 2	3 391	3 386	4 199	4 399		Transfers from other central governments units to the budget, net
her adjustments (+/-) (please detail)	240	378	3 671	2 437	753	
Detail 1	-42	-42	-75	-76		Debt cancellation/assumption
Detail 2	546	71	3 748	2 697		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-228	-45	-24	-57		Superdividends (ml. Metsähallitus) and withdrawals of equity
Detail 4	-13	0	0	0		PPP
Detail 5	-160	23	-17	-209		Other known differences between working balance and B.9
Detail 6	90	87	87	83		Interest revenues of rearranged transactions
Detail 7		121	142	72		Time adjustment of military expenditures
	47	163	-190	-73		Residual
of landing (A)/ not harrowing () /P 0) of control government (C 4044)	-2 939	-2 599	40.447	-8 246	-6 243	
et lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-2 939	-2 599	-13 147	-8 246	-b 243	

(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

2018 2019 2020 2021 2022	Member State: Finland			Year			
According balance in state government accounts M M M M M M According balance (1) (1) (1) (1) According balance (1) (1) (1) (1) According balance (2) (1) (1) (1) According balance (3) (1) (1) (1) According balance (4) (1) (1) (1) According balance (5) (1) (1) (1) (1) According balance (6) (1) (1) (1) (1) According balance (7) (1) (1) (1) (1) According balance (8) (1) (1) (1) (1) According balance (9) (1) (1) (1) (1) (1) According balance (2) (1) (1) (1) (1) According balance (3) (1) (1) (1) (1) According balance (4) (1) (1) (1) (1) (1) (1) According balance (4) (1) (1) (1) (1) (1) According balance (4) (1) (1) (1) (1) (1) According balance (4) (1) (1) (1) (1) (1) (1) According balance (5) (1) (1) (1) (1) (1) (1) (6) (1) (1) (1) (1) (1) (1) (7) (1) (1) (1) (1) (1) (1) (7) (1) (1) (1) (1) (1) (1) (7) (1		2018	2019		1 2021	1 2022	
M		2016	2019	2020	2021	2022	
(1) (1)							
Inancial transactions included in the working balance		M		М	M		
Loans (+/-)	asis of the working balance	(1)	(1)	(1)	(1)		
Loans (+/-)	inancial transactions included in the working balance	M	М	M	M		
Other financial transactions (+/-) of which: net settlements under swap contracts (+/-) M M M M M M M M M M M M M M M M M M M	Loans (+/-)	M	М	M	M		
of which: transactions in debt liabilities (+/-)	Equities (+/-)	M	М	M	M		
of which: transactions in debt liabilities (+/-)	Other financial transactions (+/-)	M	М	M	M		
of which: net settlements under swap contracts (+/-)	of which: transactions in debt liabilities (+/-)	M	М	M	M		
Detail 2		М	М	M	M		
Detail 2	Detail 1						
Non-financial transactions not included in the working balance Detail 1							
Detail 1 Detail 2 Detail 2 Detail 3 Detail 2 Detail 3 Detail 4 Detail 5 Detail 6 Detail 6 Detail 7 Detail 7 Detail 1 Detail 2 Detail 1 Detail 2 Detail 1 Detail 1 Detail 1 Detail 1 Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 Detail 3 Detail 1 Detail 2 Detail 3 Detail 4 Detail 6 Detail 6 Detail 7 Detail 6 Detail 8 Detail 9							
Detail 2	Non-financial transactions not included in the working balance	M	М	M	M		
Detail 2							
Difference between interest paid (+) and accrued (D.41)(-)							
Detail 1 Detail 2 Detail 3 Detail 1 Detail 2 Detail 1 Detail 2 Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 Detail 1 Detail 2 Detail 1 Detail 2 Detail 2 Detail 2 Detail 2 Detail 3 Detail 4 Detail 5 Detail 6 Detail 7 Detail 8 Detail 9 Detail 9 Detail 9 Detail 9 Detail 1 Detail 9 Det							
Detail 1 Detail 2 Detail 3 Detail 4 Detail 2 Detail 5 Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 Detail 1 Detail 2 Detail 1 Detail 2 Detail 2 Detail 1 Detail 2 Detail 1 Detail 2 Detail 3 Detail 1 Detail 1 Detail 1 Detail 1 Detail 2 Detail 3 Detail 3 Detail 3 Detail 1 Detail 3 Detail 1 Detail 3 Detail 1 Detail 3 Detail 4 Detail 3 Detail 5 Detail 6 Detail 6 Detail 7 Detail 8 Detail 8 Detail 8 Detail 9 Det	Difference between interest paid (+) and accrued (D.41)(-)	M	М	M	M		
Detail 1 Detail 2 Detail 3 Detail 3 Detail 4 Detail 5 Detail 5 Detail 5 Detail 6 Detail 7 Detail 7 Detail 8 Detail 9	1 () () () ()						
Detail 1 Detail 2 Detail 3 Detail 4 Detail 5 Detail 5 Detail 5 Detail 6 Detail 7 Detail 7 Detail 8 Detail 9	Other accounts receivable (+)	M	М	M	M		
Detail 2 M<							
Other accounts payable (-) Detail 1 Detail 2 Norking balance (+/-) of entities not part of state government Note lending (+)/ net borrowing (-) of other state government bodies Detail 2 Other adjustments (+/-) (please detail) Detail 2 Detail 3 Detail 3 Detail 3							
Detail 1 Detail 2 M		M	М	M	М		
Detail 2 M<							
Vorking balance (+/-) of entities not part of state government M M M M M M M M M M M M M M M M M M							
Let lending (+)/ net borrowing (-) of other state government bodies							
Let lending (+)/ net borrowing (-) of other state government bodies	Vorking balance (+/-) of entities not part of state government	M	М	M	M		
Detail 1 Image: Company of the property of the propert	let lending (+)/ net borrowing (-) of other state government bodies						
Detail 2 M<							
Dther adjustments (+/-) (please detail)							
Detail 1 Image: Control of the control of							
Detail 1	Other adjustments (+/-) (please detail)	M	М	M	l M		
Detail 2			- 101				
Detail 3							
ot londing (+V) not horrowing (-) (R.9) of state government (\$ 1312)							
	ot landing (+)/ not horrowing () (B 0) of state government (\$ 4242)						

⁽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			
Data are in(millions of units of national currency)	2018	2019	2020	2021	2022	
Date:05/10/2022						
Norking balance in local government accounts	2 666	2 330	4 710	4 527		
Basis of the working balance	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	М	М	М		
Equities (+/-)	M	М	М	М		
Other financial transactions (+/-)	M	М	М	М		
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	М	М	М	М		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-3 853	-4 294	-4 912	-4 358		
Detail 1	38	39	34	38		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-4 214	-4 655	-5 246	-4 730		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	28	25	26	22		Capital transfers, net, not included in the working balance
Detail 4	-13	-8	-7	-4		Interest expenditure of financial leases
Detail 5	267	261	238	265		Aquisitions less disposals of non-produced assets
Detail 6	41	44	43	51		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	16	147	645	269		
Detail 1	16	147	645	269		Time adjustment of taxes and difference due to source
Detail 2	10	147	040	203		Time adjustment of taxes and difference due to source
Other accounts payable (-)	M	М	М	M		
Detail 1	IVI	IVI	IVI	IVI		
Detail 2						
Vorking balance (+/-) of entities not part of local government	-398	-405	-412	-489		
Not lending (+)/ net borrowing (-) of other local government bodies	-369	-405 -444	-412 -400	188		
Detail 1	-369	40	-400	66		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-403	-484	-466	122		Net borrowing of the Alana Government, Finnish Association of municipalities etc. Net borrowing of other units classified to local government
DG(III) 2	-403	-404	-400	122		iver borrowing or other units classified to local government
Other adjustments (+/-) (please detail)	-104	-342	263	-671		
Detail 1	-40	-153	-44	-208		The effect of revaluation items in the working balance, net
Detail 2	-481	-516	-467	-454	Realised I	holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the w
Detail 3	198	247	346	239		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	219	80	428	-248		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) (ESA 2010 accounts)	-2 042	-3 008	-106	-534		

⁽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			Ye	ear			
Data are in(millions of units of national currency)	2018	2019		020	2021	2022	
Date:05/10/2022	2010	2017	20.	,20	2021	2022	
Working balance in social security accounts	73	_	09	-530	-155	Working balance of pension insurance companies and other social security funds than employment pension	sion sch
Basis of the working balance	mixed	mixed	mix	xed	mixed		
Financial transactions included in the working balance	M	М	M	М			
Loans (+/-)	M	М	М	M			
Equities (+/-)	M	М	М	М			
Other financial transactions (+/-)	M	М	М	М			
of which: transactions in debt liabilities (+/-)	М	М	М	М			
of which: net settlements under swap contracts (+/-)	M	М	М	М			
Detail 1							
Detail 2							
Non-financial transactions not included in the working balance		973 1 1		1 117	1 028		
Detail 1			49	60	3	Investments, net of output for own final use	
Detail 2	97	977 1 0	91	1 057	1 025	Reinvested earnings of mutual funds recorded as property income	
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М			
Others accounts accomplished (1)		10		20			
Other accounts receivable (+)			11	82	55		
Detail 1	-	-12	11	82	55	S13149 time adjustments of received social contributions	<i></i>
Detail 2							
Other accounts payable (-) Detail 1		М	М	М	M		
Detail 2							
Detail 2							
Vorking balance (+/-) of entities not part of social security funds		М	М	М	М		
let lending (+)/ net borrowing (-) of other social security bodies	-6′	-9	950	-1 181	-965	Net borrowing/lending of statutory employment pension insurance other than pension insurance compa	ınies
Detail 1		38 -2	222	-515	-378	Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11,	D.12
Detail 1	-	-14	45	-3	-30	Investments, net output for own final use	
Detail 3	-64	687 -7	773	-663	-557	Current and capital transfers, net	
Other adjustments (+/-) (please detail)	1 9	951 2.5	:22	610	2 057	Adjustments to the working balance of pension insurance companies and other social security funds	ic
Detail 1	1 0			-3 203	-5 708	Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-re	
Detail 2		273 5.2		2 314	7 049	Net change in technical pension provisions	iutou ii
Detail 3			358	1 253	875	Pension benefits -related cost clearing transfers between pension providers	
Detail 4			16	21	20	Adjustment for interests not considered in the working balance (relates to S.13149)	
Detail 5			-38	225	-179	Residual	
		-	00	223	-119	NGSNUGI	

⁽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)

Member State: Finland		Yea	r	
Data are in(millions of units of national currency)	2018	2019	2020	2021
Date:05/10/2022				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 995	2 275	13 155	6 760
Net acquisition (+) of financial assets (2)	-2 699	818	13 225	-1 074
Currency and deposits (F.2)	-2 563	-2 095	12 529	-5 323
Debt securities (F.3)	169	-4 880	-5 984	964
Loans (F.4)	-2 286	952	1 574	2 814
Increase (+)	2 975	3 520	4 086	4 431
Reduction (-)	-5 261	-2 568	-2 512	-1 617
Short term loans (F.41), net	78	300	-124	1 338
Long-term loans (F.42)	-2 364	652	1 698	1 476
Increase (+)	2 975	3 520	4 086	4 431
Reduction (-)	-5 339	-2 868	-2 388	-2 955
Equity and investment fund shares/units (F.5)	2 645	4 690	4 975	-116
Portfolio investments, net ⁽²⁾	3 886	5 045	4 647	211
Equity and investment fund shares/units other than portfolio investments	-1 241	-355	328	-327
Increase (+)	1 350	333	713	652
Reduction (-)	-2 591	-688	-385	-979
Financial derivatives (F.71)	2 076	2 778	-2 764	1 475
Other accounts receivable (F.8)	-2 728	-622	2 881	-870
Other financial assets (F.1, F.6)	-12	-522	14	-18
Other Illiancial assets (i . i , i . u)	-12	-5	14	-10
Adjustments (2)	3 141	869	-2 729	-567
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-2 729	-507
Net incurrence (-) of other accounts payable (F.8)	3 072	782	-2 126	-144
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-9	-2 120	-144
The mountaine (-) of other habilities (1.1, 1.3, 1.0 and 1.72)	-5	-9	-11	-15
Issuances above(-)/below(+) nominal value	107	-414	-647	-667
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-28	117	283	222
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Tredemptions/reputchase of debt above(+)/ibelow(-) norminal value	U	U	U	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	119	392	-236	33
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	246	1	8	4
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-370	0	0	0
Other volume changes in interioral habilities (18.5, 18.4, 18.5) (-)	-570	O	O	0
Statistical discrepancies	-464	258	-1 361	-1 139
Difference between capital and financial accounts (B.9-B.9f)	-108	458	-1 609	-1 848
Other statistical discrepancies (+/-)	-356	-200	248	709
Change in general government (S.13) consolidated gross debt (1, 2)	1 973	4 220	22 290	3 980

^{*}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	2010	Yea		2021
Data are in(millions of units of national currency)	2018	2019	2020	2021
Date:05/10/2022				
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	2 939	2 599	13 147	8 246
Net acquisition (+) of financial assets (2)	-4 017	-807	6 574	-3 157
Currency and deposits (F.2)	-611	-25	5 743	-2 887
Debt securities (F.3)	-70	-218	-3	-78
Loans (F.4)	-3 046	-30	518	1 498
Increase (+)	727	815	1 099	1 554
Reduction (-)	-3 773	-845	-581	-56
Short term loans (F.41), net	0	169	132	366
Long-term loans (F.42)	-3 046	-199	386	1 132
Increase (+)	727	815	1 099	1 554
Reduction (-)	-3 773	-1 014	-713	-422
Equity and investment fund shares/units (F.5)	-134	44	-60	-619
Portfolio investments, net ⁽²⁾	1 289	23	-188	112
Equity and investment fund shares/units other than portfolio investments	-1 423	21	128	-731
Increase (+)	1 168	333	513	248
Reduction (-)	-2 591	-312	-385	-979
Financial derivatives (F.71)	-675	-549	-601	-401
Other accounts receivable (F.8)	519	-29	977	-401
Other financial assets (F.1, F.6)	0	-29	0	-670
Other linancial assets (F.1, F.0)	U	U	0	U
Adjustments (2)	493	-437	-1 151	-924
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	298	-584	-528	-509
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-9	-14	-15
The modification () of other maximum (1.11, 1.0, 1.0 and 1.12)	-5	-9	-14	-13
Issuances above(-)/below(+) nominal value	107	-414	-647	-667
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	6	146	307	260
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
,p		0		
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	86	424	-269	7
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Sales Totalis Stranges in interioral numbers (16.9, 16.7, 16.9) (*)	U	0	0	U
Statistical discrepancies	-285	680	-347	18
Difference between capital and financial accounts (B.9-B.9f)	64	838	-617	-663
Other statistical discrepancies (+/-)	-349	-158	270	681
(·/	3.0	.00		- 001
Change in central government (S.1311) consolidated gross debt (1, 2)	-870	2 035	18 223	4 183
	0.0		.0 220	
Central government contribution to general government debt (a=b-c) (5)	123 496	125 572	143 773	148 043
Central government gross debt (level) (b) (2.5)	123 496	125 875	144 098	148 281
Central government gross debt (level) (b) (c) (c) (c)	344	303	325	238
Certifal government holdings of other subsectors debt (level) (c)	344	303	323	230

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within central government.

⁽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		Year	•	
Data are in(millions of units of national currency)	2018	2019	2020	2021
Date:05/10/2022				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
3111 1 3 1 1				
Net acquisition (+) of financial assets (2)	M	М	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	
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Short term loans (F.41), net	M	M	M	
Long-term loans (F.42)	M	M	M	
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Equity and investment fund shares/units (F.5)	M	М	М	M
Portfolio investments, net ⁽²⁾	M	М	М	М
Equity and investment fund shares/units other than portfolio investments	M	М	М	M
Increase (+)	М	М	М	М
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	
Other financial assets (F.1, F.6)	M	M	M	
Other illianicial assets (F.1, F.0)	IVI	IVI	IVI	IVI
Adjustments (2)			3.4	
	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	М	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	М	М	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	М	М	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	М
		'	'	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	М	М	М	М
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	М	М	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	
Other volume changes in interioral napinates (18.5, 18.4, 18.5)	IVI	IVI	141	IVI
Statistical discrepancies	М	М	М	М
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	
<u> </u>				M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt (1, 2)	М	м	М	
Change in state government (3.1312) consolidated gross dept	IM	IVI	IVI	M
TES.				
State government contribution to general government debt (a=b-c) (5)	М	М	М	
State government gross debt (level) (b) (2.5)	M	M	M	
State government holdings of other subsectors debt (level) (c) (5)	M	М	М	M
*Places note that the sign convention for not landing/ not howevering is diff.				

⁽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		Yea	or.	I
Data are in(millions of units of national currency)	2018	2019	2020	2021
Data are in(millions of units of national currency) Date:05/10/2022	2018	2019	2020	2021
Date:03/10/2022				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	2 042	3 008	106	534
Net acquisition (+) of financial assets (2)	1 344	574	2 943	1 647
Currency and deposits (F.2)	338	40	1 387	-685
Debt securities (F.3)	15	47	-116	-42
Loans (F.4)	571	578	574	782
Increase (+)	721	1 050	816	1 025
Reduction (-)	-150	-472	-242	-243
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	571	578	574	782
Increase (+)	721	1 050	816	1 025
Reduction (-)	-150	-472	-242	-243
Equity and investment fund shares/units (F.5)	127	-218	510	939
Portfolio investments, net ⁽²⁾	-55	158	310	535
Equity and investment fund shares/units other than portfolio investments	182	-376	200	404
	182	-376	200	404
Increase (+) Reduction (-)	182	-376	0	0
Financial derivatives (F.71)	L	-376 L	L	-63
Other accounts receivable (F.8)	305	132	574	734
, ,	-12	-5	14	
Other financial assets (F.1, F.6)	-12	-5	14	-18
Adjustments (2)	-1 062	4	-614	-723
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1 062 L	4 L	-014 L	-123
		_	_	L
Net incurrence (-) of other accounts payable (F.8)	-939	65	-629	-714
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⁾ (+)	-31	-30	-26	-39
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	33	-32	33	26
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	245	1	8	4
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-370	0	0	0
Statistical discrepancies	-84	-300	-456	-503
Difference between capital and financial accounts (B.9-B.9f)	-84	-300	-456	-503
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt (1, 2)	2 240	3 286	1 979	955
Local government contribution to general government debt (a=b-c) (5)	26 243	29 529	31 454	32 428
	26 243	29 529	31 454	32 428 32 654
Local government contribution to general government debt (a=b-c) (5) Local government gross debt (level) (b) ** Local government holdings of other subsectors debt (level) (c)*	26 243 26 434 191	29 529 29 720 191	31 454 31 699 245	32 428 32 654 226

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within local government.

⁽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		Ye		
Data are in(millions of units of national currency)	2018	2019	2020	2021
Date:05/10/2022				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2 986	-3 332	-98	-2 020
Net acquisition (+) of financial assets (2)	-1 095	1 166	3 784	1 252
Currency and deposits (F.2)	-2 290	-2 110	5 399	-1 751
Debt securities (F.3)	-824	-4 468	-5 862	1 464
Loans (F.4)	110	364	548	441
Increase (+)	1 527	1 655	2 251	1 864
Reduction (-)	-1 417	-1 291	-1 703	-1 423
Short term loans (F.41), net	78	131	-256	972
Long-term loans (F.42)	32	233	804	-531
Increase (+)	1 527	1 655	2 251	1 864
Reduction (-)	-1 495	-1 422	-1 447	-2 395
Equity and investment fund shares/units (F.5)	2 652	4 864	4 525	-436
Portfolio investments, net ⁽²⁾	2 652	4 864	4 525	-436
	0	0	4 525	-430
Equity and investment fund shares/units other than portfolio investments		0	-	
Increase (+)	0		0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	2 751	3 327	-2 163	1 939
Other accounts receivable (F.8)	-3 494	-811	1 337	-405
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	3 655	1 387	-973	550
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-973	0
		-	-	
Net incurrence (-) of other accounts payable (F.8)	3 655	1 387	-976	550
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	3	0
		0	0	
Issuances above(-)/below(+) nominal value	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
(4)				
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	-117	-78	-536	-682
Difference between capital and financial accounts (B.9-B.9f)	-88	-80	-536	-682
Other statistical discrepancies (+/-)	-29	2	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)	-543	-857	2 177	-900
Social security contribution to general government debt (a=b-c) (5)	1 691	549	2 713	1 449
Social security gross debt (level) (b) ^(2,5)	2 283	1 426	3 603	2 703
Social security holdings of other subsectors debt (level) (c) ¹⁰	592	877	890	1 254
Cooler coolers, Horanigo et carior capacitate apar (10101) (c)	002	011	000	1 204
Please note that the sign convention for net lending/ net borrowing is differ	ent from tables 1	and 2.		

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within social security.

⁽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:05/10/2022	2018	2019 final	Year 2020 half-finalized	2021	2022 forecast
atement	Datc.03/10/2022	Tillal	IIIIai	nan-manzeu	nan-manzed	Torecast
Number 2	Trade credits and advances (AF.81 L)	4 731	4 474	4 953	4 457	M
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	of				
4	•	of				
4	government debt, please provide information on i) the extent of these differences:	of				
4	government debt, please provide information on	of				
4	government debt, please provide information on i) the extent of these differences:	of				
10	government debt, please provide information on i) the extent of these differences:	234 400	241 072	242 071	255 407	273 850
	government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:		241 072	242 071	255 407	273 850