



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:05/10/2022

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/deficit and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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:05/10/2022	ESA 2010 codes	2018	2019	Year 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	M	M	M	M	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						
Level at nominal value outstanding at end of year		151 430	155 650	177 940	181 920	191 581
<i>By category:</i>						
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
Gross domestic product at current market prices	B.1*g	233 462	239 858	238 043	251 367	268 902

(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						
Working balance in central government accounts	-465	-1 646	-16 798	-8 936	-7 702	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial 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	
<i>Detail 1</i>	8	0	0	0		
<i>Detail 2</i>	-683	-549	-601	-367		Swap-adjustments
Non-financial transactions not included in the working balance	87	43	42	55	55	
<i>Detail 1</i>	87	43	42	55		Reinvested earnings on FDI and mutual funds
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	50	-425	-616	-551	-531	
Other accounts receivable (+)	464	-55	679	520	2 019	
<i>Detail 1</i>	385	22	796	812		Time-adjustments of taxes, subsidies and EU-grants
<i>Detail 2</i>	79	-77	-117	-292		Other accounts receivable, other
Other accounts payable (-)	10	83	45	-563	767	
<i>Detail 1</i>				46		Change in holiday pay dept
<i>Detail 2</i>				-249		Time-adjustments of RRF prefinance inflows
<i>Detail 3</i>				-360		Time-adjustments of current transfers paid for local government
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-295	-504	-189	-530	-530	
<i>Detail 1</i>	-3 686	-3 890	-4 388	-4 929		Initial (before transfers to budget) net lending of other central government units
<i>Detail 2</i>	3 391	3 386	4 199	4 399		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	240	378	3 671	2 437	753	
<i>Detail 1</i>	-42	-42	-75	-76		Debt cancellation/assumption
<i>Detail 2</i>	546	71	3 748	2 697		The impact of the difference in the recording of deferrable budgetary appropriations
<i>Detail 3</i>	-228	-45	-24	-57		Superdividends (ml. Metsähallitus) and withdrawals of equity
<i>Detail 4</i>	-13	0	0	0		PPP
<i>Detail 5</i>	-160	23	-17	-209		Other known differences between working balance and B.9
<i>Detail 6</i>	90	87	87	83		Interest revenues of rearranged transactions
<i>Detail 7</i>		121	142	72		Time adjustment of military expenditures
	47	163	-190	-73		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-2 939	-2 599	-13 147	-8 246	-6 243	

(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:05/10/2022	2018	2019	Year 2020	2021	2022	
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		

(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 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:05/10/2022	2018	2019	Year 2020	2021	2022	
Working balance in local government accounts	2 666	2 330	4 710	4 527		
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-3 853	-4 294	-4 912	-4 358		
<i>Detail 1</i>	38	39	34	38		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-4 214	-4 655	-5 246	-4 730		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	28	25	26	22		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-13	-8	-7	-4		Interest expenditure of financial leases
<i>Detail 5</i>	267	261	238	265		Aquisitions less disposals of non-produced assets
<i>Detail 6</i>	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	M	M	M		
Other accounts receivable (+)	16	147	645	269		
<i>Detail 1</i>	16	147	645	269		Time adjustment of taxes and difference due to source
<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 local government	-398	-405	-412	-489		
Net lending (+)/ net borrowing (-) of other local government bodies	-369	-444	-400	188		
<i>Detail 1</i>	34	40	66	66		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-403	-484	-466	122		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-104	-342	263	-671		
<i>Detail 1</i>	-40	-153	-44	-208		The effect of revaluation items in the working balance, net
<i>Detail 2</i>	-481	-516	-467	-454		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
<i>Detail 3</i>	198	247	346	239		Rents of financial leases included in the working balance
<i>Detail 4</i>	0	0	0	0		Other known differences between working balance and EDP B.9
<i>Detail 5</i>	219	80	428	-248		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-2 042	-3 008	-106	-534		

(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:05/10/2022	2018	2019	Year 2020	2021	2022	
Working balance in social security accounts	737	609	-530	-155		Working balance of pension insurance companies and other social security funds than employment pension schemes
<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	973	1 140	1 117	1 028		
Detail 1	-4	49	60	3		Investments, net of output for own final use
Detail 2	977	1 091	1 057	1 025		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-12	11	82	55		
Detail 1	-12	11	82	55		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	-663	-950	-1 181	-965		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 1	38	-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	-687	-773	-663	-557		Current and capital transfers, net
Other adjustments (+/-) (please detail)	1 951	2 522	610	2 057		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	1 057	-3 538	-3 203	-5 708		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	273	5 224	2 314	7 049		Net change in technical pension provisions
Detail 3	637	858	1 253	875		Pension benefits -related cost clearing transfers between pension providers
Detail 4	17	16	21	20		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	-33	-38	225	-179		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2 986	3 332	98	2 020		

(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:05/10/2022	Year			
	2018	2019	2020	2021
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	-5	14	-18
Adjustments ⁽²⁾	3 141	869	-2 729	-567
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
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	-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
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
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 Data are in ... (millions of units of national currency) Date: 05/10/2022	Year			
	2018	2019	2020	2021
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	-670
Other financial assets (F.1, F.6)	0	0	0	0
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
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
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
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
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-870	2 035	18 223	4 183
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	123 496	125 572	143 773	148 043
Central government gross debt (level) (b) ^(2, 5)	123 840	125 875	144 098	148 281
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	344	303	325	238

*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:05/10/2022	Year			
	2018	2019	2020	2021
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 ⁽²⁾	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: 05/10/2022	Year			
	2018	2019	2020	2021
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
Increase (+)	182	0	200	404
Reduction (-)	0	-376	0	0
Financial derivatives (F.71)	L	L	L	-63
Other accounts receivable (F.8)	305	132	574	734
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)	L	L	L	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
Local government gross debt (level) (b) ⁽⁵⁾	26 434	29 720	31 699	32 654
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	191	191	245	226

*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:05/10/2022	Year			
	2018	2019	2020	2021
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
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)	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 ⁽³⁾	3 655	1 387	-973	550
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	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
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	-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) ⁽³⁾	592	877	890	1 254

*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.

