

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 April 2009

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Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
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Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Finland	ESA 95 codes	Year				
Data are in MEUR		2005	2006	2007	2008	2009
Date: 31/3/ 2009		(f)	(f)	(h)	(h)	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	4398	6689	9405	7786	-3451
- Central government	S.1311	944	1611	3802	1599	-6545
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1108	-544	-269	-152	-837
- Social security funds	S.1314	4562	5622	5872	6339	3931
General government consolidated gross debt						
Level at nominal value outstanding at end of year		65053	65536	63033	62140	71414
<i>By category:</i>						
Currency and deposits	AF.2	354	387	417	444	
Securities other than shares, exc. financial derivatives	AF.33	54106	54884	51777	50427	
Short-term	AF.331	4117	6630	6778	7288	
Long-term	AF.332	49989	48254	44999	43139	
Loans	AF.4	10593	10265	10839	11269	
Short-term	AF.41	1137	122	342	142	
Long-term	AF.42	9456	10143	10497	11127	
General government expenditure on:						
Gross fixed capital formation	P.51	4127	4015	4519	4727	4678
Interest (consolidated)	EDP D.41	2351	2392	2653	2629	2450
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2650	2575	2652	2723	2450
Gross domestic product at current market prices	B.1*g	157070	167009	179659	186164	178452

(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 deficit and the central government deficit/surplus

Member State: Finland	Year					
Data are in MEUR	2005	2006	2007	2008	2009	
Date: 31/3/ 2009	(f)	(f)	(h)	(h)	planned	
Working balance in central government accounts	1512	1538	2880	764	-10017	Unconsolidated net financing requirement of state budget
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-1755	-1815	-829	-37	1519	
Loans, granted (+)	113	67	73	83	2153	
Loans, repayments (-)	-330	-219	-216	-219	-234	
Equities, acquisition (+)	0	1	229	180	0	
Equities, sales (-)	-1493	-1642	-892	-61	-400	
Other financial transactions (+/-)	-45	-22	-23	-20	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	77	75	13	-6	0	
Other accounts receivable (+)	277	-88	-133	-61	150	Other accounts receivable/payable, net
Detail 1	513	79	35	-122	150	Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-236	-167	-168	61	0	Accrual recording of other transactions
Other accounts payable (-)	0	0	0	0	0	
Detail 1						
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	408	1726	2149	605	783	Non-consolidated net-lending of extra-budgetary funds
Detail 1	1773	1873	2158	1929	2122	Consolidated net-lending of extra-budgetary funds
Detail 2	-1365	-147	-9	-1524	-1589	Transfers from extra-budgetary funds to the budget, net
				200	250	Transfers to non-budgetary university units classified currently in S.1311
Other adjustments (+/-) (please detail)	425	175	-278	334	1020	
Detail 1	-21	-18	-15	-20	0	Debt cancellation/assumption
Detail 2	122	18	-170	-51	0	Reinvested earnings on FDI
Detail 3	287	181	-75	437	0	The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4	37	-6	-18	-32	1020	Residual
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	944	1611	3802	1599	-6545	

(ESA 95 accounts)

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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

Member State: Finland	Year				
Data are in MEUR	2005	2006	2007	2008	2009
Date: 31/3/ 2009	(f)	(f)	(h)	(h)	planned
Working balance in state government accounts	M	M	M	M	M
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	M
Loans (+/-)	M	M	M	M	M
Equities (+/-)	M	M	M	M	M
Other financial transactions (+/-)	M	M	M	M	M
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	M
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	M
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	M
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	M
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M
<i>(ESA 95 accounts)</i>					

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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

Member State: Finland Data are in MEUR Date: 31/3/ 2009	Year					
	2005 (f)	2006 (f)	2007 (h)	2008 (h)	2009 planned	
Working balance in local government accounts	1477	2104	2387	2344	L	Annual margin of municipalities and joint municipalities, in accrual basis ("Vuositote" in Finnish)
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	388	433	543	496	L	
Detail 1	48	104	160	55		Time adjustment of income tax and difference due to source
Detail 2	340	329	383	441		Property income (D.422+D.41) from departmental enterprises classified outside S.1313
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M	M	
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Adjustment for subsector delimitation	-686	-784	-817	-823	L	
Detail 1	-727	-812	-849	-855		Annual margin of departmental enterprises classified outside S.1313
Detail 2	41	28	32	32		Annual margin of Åland, Finnish Association of Municipalities etc.
Other adjustments (+/-) <i>(please detail)</i>	-2287	-2297	-2382	-2169	L	
Detail 1	-2368	-2436	-2506	-2706		Investments not included in the annual margin
Detail 2	118	146	100	104		Capital transfers, net, not included in the annual margin
Detail 3	28	37	57	57		Reinvested earnings of mutual funds recorded as a property income (D.421+D.41) of S.1313
	-90	-100	-92	44		Effects of revaluation items in the income statements, net
	25	56	59	332		Statistical discrepancy
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-1108	-544	-269	-152	L	

(ESA 95 accounts)

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: Finland	Year					
Data are in MEUR	2005	2006	2007	2008	2009	
Date: 31/3/ 2009	(f)	(f)	(h)	(h)	planned	
Working balance in social security accounts	-58	310	471	260	L	
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	M	
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M	M	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	4634	5300	5355	5983	L	net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	2885	3235	3498	3667		Property income (ESA95 sector accounts of S13141)
Detail 2	12530	13223	14073	14952		Actual social contributions, receivable (ESA95 sector accounts of S13141)
	-11429	-11946	-12509	-13219		Funded social benefits, payable (ESA95 sector accounts of S13141)
	648	788	293	583		transfers from/to other general government subsectors, current taxes, gross fixed capital formation etc.; net (+/-) (ESA95 sector accounts of S.13141)
Other adjustments (+/-) (please detail)	-14	12	46	96	L	Other adjustments to the S.13149 working balance
Detail 1	15	18	36	50		Adjustment for interests not considered in the working balance (S.13149)
Detail 2	-29	-6	10	46		Residual
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	4562	5622	5872	6339	L	
<i>(ESA 95 accounts)</i>						

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

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: Finland	Year			
	2005	2006	2007	2008
Data are in MEUR	(f)	(f)	(f)	(h)
Date: 31/03/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-4,398	-6,689	-9,405	-7,786
Net acquisition (+) of financial assets ⁽³⁾	2382	7327	8778	6952
Currency and deposits (F.2)	-405	1,194	648	585
Securities other than shares (F.3)	1,878	844	-713	3,289
Loans (F.4)	140	548	-79	3,586
Increase (+)	1,139	1,408	583	4,263
Reduction (-)	-999	-860	-662	-677
Shares and other equity (F.5)	1,360	4,659	7,916	-339
Increase (+)	5,131	6,670	8,987	1,340
Reduction (-)	-3,771	-2,011	-1,071	-1,679
Other financial assets (F.1, F.6 and F.7)	-591	82	1,006	-169
Adjustments ⁽³⁾	-417	586	-946	-197
Net incurrence (-) of liabilities in financial derivatives (F.34)	-272	23	1,043	424
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-571	379	-1,356	-841
Issuances above(-)/below(+) nominal value	6	27	3	-6
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	390	159	83	226
Redemptions of debt above(+)/below(-) nominal value	33	23	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-3	-25	-719	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	244	-741	-930	138
Difference between capital and financial accounts (B.9-B.9f)	198	-818	-906	88
Other statistical discrepancies (+/-)	46	77	-24	50
Change in general government (S.13) consolidated gross debt ⁽²⁾	-2,189	483	-2,503	-893

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

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

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Member State: Finland	Year				
	2005	2006	2007	2008	
Data are in MEUR	(f)	(f)	(f)	(h)	
Date: 31/03/ 2009					
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-944	-1,611	-3,802	-1,599	
Net acquisition (+) of financial assets ⁽³⁾	-2165	607	1256	950	
Currency and deposits (F.2)	-756	561	322	358	
Securities other than shares (F.3)	133	796	714	-276	
Loans (F.4)	232	269	-120	-250	
Increase (+)	1,065	1,012	535	344	
Reduction (-)	-833	-743	-655	-594	
Shares and other equity (F.5)	-1,145	-724	254	1,229	
Increase (+)	2,357	925	1,325	1,340	
Reduction (-)	-3,502	-1,649	-1,071	-111	
Other financial assets (F.1, F.6 and F.7)	-629	-295	86	-111	
Adjustments ⁽⁵⁾	-61	236	-42	-705	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-288	-337	677	-88	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-212	346	-132	-844	
Issuances above(-)/below(+) nominal value	6	31	4	-6	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	395	171	79	233	Including adjustment of interest payments for swaps
Redemptions of debt above(+)/below(-) nominal value	39	26	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-1	-1	-670	0	2007: due to currency swap transactions related to redemption of foreign currency-debt
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0	
Statistical discrepancies	-241	-132	-117	-3	
Difference between capital and financial accounts (B.9-B.9f)	-236	-134	-118	-54	
Other statistical discrepancies (+/-)	-5	2	1	51	
Change in central government (S.1311) consolidated gross debt ⁽²⁾	-3,411	-900	-2,705	-1,357	
Central government contribution to general government debt (a=b-c)	60,630	59,772	57,112	55,778	
Central government gross debt (level) (b) ⁽³⁾	61,525	60,625	57,920	56,563	
Central government holdings of other subsectors debt (level) (c) ⁽⁴⁾	895	853	808	785	

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(2) Consolidated within central government.
(3) Due to exchange-rate movements and to swap activity.

- (4) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(5) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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 MEUR Date: 31/03/ 2009	Year			
	2005 (f)	2006 (f)	2007 (f)	2008 (h)
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽⁹⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	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 ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within state government.
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Finland	Year			
	2005	2006	2007	2008
Data are in MEUR	(f)	(f)	(f)	(h)
Date: 31/03/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	1,108	544	269	152
Net acquisition (+) of financial assets ⁽³⁾	66	682	1072	21
Currency and deposits (F.2)	236	114	493	90
Securities other than shares (F.3)	-8	314	-67	-110
Loans (F.4)	-101	233	-96	321
Increase (+)	67	396	48	426
Reduction (-)	-168	-163	-144	-105
Shares and other equity (F.5)	-269	162	508	-225
Increase (+)	0	524	508	0
Reduction (-)	-269	-362	0	-225
Other financial assets (F.1, F.6 and F.7)	208	-141	234	-55
Adjustments ⁽⁴⁾	-147	-248	-755	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-145	-224	-706	
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-2	-24	-49	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	7	-313	-75	413
Difference between capital and financial accounts (B.9-B.9f)	7	-313	-75	413
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ⁽²⁾	1,034	665	511	586
Local government contribution to general government debt (a=b-c)	8,170	8,892	9,422	9,994
Local government gross debt (level) (b) ^a	8,297	8,962	9,473	10,059
Local government holdings of other subsectors debt (level) (c) ^a	127	70	51	65

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

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

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Finland	Year			
	2005 (f)	2006 (f)	2007 (f)	2008 (h)
Data are in MEUR				
Date: 31/03/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-4562	-5622	-5872	-6339
Net acquisition (+) of financial assets ⁽³⁾	4199	5245	7076	6098
Currency and deposits (F.2)	115	519	-167	137
Securities other than shares (F.3)	1656	-866	-1135	3571
Loans (F.4)	-77	-16	199	3733
Increase (+)	7	0	0	3733
Reduction (-)	-84	-16	199	0
Shares and other equity (F.5)	2774	5221	7154	-1343
Increase (+)	2774	5221	7154	0
Reduction (-)	0	0	0	-1343
Other financial assets (F.1, F.6 and F.7)	-269	387	1025	0
Adjustments ⁽³⁾	-99	748	-491	512
Net incurrence (-) of liabilities in financial derivatives (F.34)	16	360	366	512
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-115	388	-857	0
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	427	-371	-713	-271
Difference between capital and financial accounts (B.9-B.9f)	427	-371	-713	-271
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ⁽²⁾	-35	0	0	0
Social security contribution to general government debt (a=b-c)	-3747	-3128	-3501	-3632
Social security gross debt (level) (b) ⁽³⁾	1	1	1	1
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3748	3129	3502	3633

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

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

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

