

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Country: FINLAND

Date: 30/09/2009

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

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

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	ESA 95 codes	Year				
		2005	2006	2007	2008	2009
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	4398	6689	9405	8239	-4731
- Central government	S.1311	944	1611	3802	1729	-7989
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1108	-544	-269	-351	-958
- Social security funds	S.1314	4562	5622	5872	6861	4216
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		65653	65698	63225	63019	72413
<i>By category:</i>						
Currency and deposits	AF.2	354	387	417	445	
Securities other than shares, exc. financial derivatives	AF.33	54106	54884	51767	50500	
Short-term	AF.331	4117	6630	6778	7288	
Long-term	AF.332	49989	48254	44989	43212	
Loans	AF.4	11193	10427	11041	12074	
Short-term	AF.41	1737	283	544	1120	
Long-term	AF.42	9456	10144	10497	10954	
General government expenditure on:						
Gross fixed capital formation	P.51	4127	4015	4519	4771	4747
Interest (consolidated)	EDP D.41	2351	2392	2653	2625	2412
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2650	2575	2652	2719	2412
Gross domestic product at current market prices	B.1*g	157070	167009	179659	184728	174776

(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 deficit/surplus

Country: FINLAND						
Data are in ...(millions of units of national currency)						
Date: 30/09/2009						
	2005	2006	Year 2007	2008	2009	
Working balance in central government accounts	1512	1538	2880	769	-10308	Unconsolidated net financing requirement of state budget
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	-1755	-1815	-829	-37	679	
Loans, granted (+)	113	67	73	83	1333	
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	-20	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	77	75	13	0	0	
Other accounts receivable (+)	277	-88	-133	-292	150	Other accounts receivable/payable, net
<i>Detail 1</i>	513	79	35	-68		Time-adjustment of taxes, subsidies and EU-grants
<i>Detail 2</i>	-236	-167	-168	-224		Accrual recording of other transactions
Other accounts payable (-)	M	M	M	M	M	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	408	1726	2149	863	1279	Non-consolidated net-lending of extra-budgetary funds
<i>Detail 1</i>	1773	1873	2158	2182	2488	Consolidated net-lending of extra-budgetary funds
<i>Detail 2</i>	-1365	-147	-9	-1519	-1459	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	426	211	
<i>Detail 1</i>	-21	-18	-15	-20	0	Debt cancellation/assumption
<i>Detail 2</i>	122	18	-170	-63	0	Reinvested earnings on FDI
<i>Detail 3</i>	287	181	-75	436	0	The impact of the difference in the recording of deferrable budgetary appropriations
<i>Detail 4</i>	37	-6	-18	73	211	Residual
<i>Detail 5</i>						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	944	1611	3802	1729	-7989	

(ESA 95 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 deficit/surplus

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
	2005	2006	2007	2008	2009
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	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	

(ESA 95 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 deficit/surplus

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	2005	2006	Year 2007	2008	2009	
Working balance in local government accounts	1477	2104	2387	2401		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-1910	-1961	-2023	-2247		
<i>Detail 1</i>	340	329	383	444		Property income (D.422+D.41) from departmental enterprises classified outside S.1313
<i>Detail 2</i>	-2368	-2436	-2506	-2795		Investments not included in the annual margin
	118	146	100	104		Capital transfers, net, not included in the annual margin
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	48	104	160	-54		
<i>Detail 1</i>	48	104	160	-54		Time adjustment of income tax and difference due to source
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of local government	-727	-812	-849	-830		Annual margin of departmental enterprises classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	41	28	37	32		Annual margin of Åland, Finnish Association of Municipalities etc.
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-37	-7	19	347		
<i>Detail 1</i>	28	37	57	79		Reinvested earnings of mutual funds recorded as a property income (D.421+D.41) of S.1313
<i>Detail 2</i>	-90	-100	-92	121		Effects of revaluation items in income statement, net
<i>Detail 3</i>	25	56	54	147		Statistical discrepancy
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-1108	-544	-269	-351		

(ESA 95 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 deficit/surplus

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year					
	2005	2006	2007	2008	2009	
Working balance in social security accounts	-58	310	471	213		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	4634	5300	5355	6757		Net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	2885	3235	3498	4453		Property income (ESA95 sector accounts of S13141)
Detail 2	12530	13223	14073	15038		Actual social contributions, receivable (ESA95 sector accounts of S13141)
	-11429	-11946	-12509	-13174		Funded social benefits, payable (ESA95 sector accounts of S13141)
	648	788	293	440	Other transfers	from/to other general government subsectors, current taxes, gross fixed capital formation etc., net(+/-) (ESA95 sector S
Other adjustments (+/-) (please detail)	-14	12	46	-109		Other adjustments to the S.13149 working balance
Detail 1	15	18	36	51		Adjustment for interests not considered in the working balance (S.13149)
Detail 2	-29	-6	10	-160		Residual
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	4562	5622	5872	6861		
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
	2005	2006	2007	2008	
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-4398	-6689	-9405	-8239	
Net acquisition (+) of financial assets ⁽²⁾	2382	7357	8454	8147	
Currency and deposits (F.2)	-405	1194	648	753	
Securities other than shares (F.3)	1878	875	-1037	3423	
Loans (F.4)	140	547	-79	3508	
Increase (+)	1139	1497	782	4176	Partly on net basis
Reduction (-)	-999	-950	-861	-668	Partly on net basis
Short term loans (F.41), net	20	-20	0	9	
Long-term loans (F.42)	120	567	-79	3499	
Increase (+)	1139	1497	782	4176	Partly on net basis
Reduction (-)	-1019	-930	-861	-677	Partly on net basis
Shares and other equity (F.5)	1360	4659	7916	425	
Portfolio investments, net ⁽²⁾	2709	6593	8615	381	
Shares and other equity other than portfolio investments	-1349	-1934	-699	44	
Increase (+)	2049	67	361	180	Partly on net basis
Reduction (-)	-3398	-2001	-1060	-136	Partly on net basis
Other financial assets (F.1, F.6 and F.7)	-591	82	1006	38	
Adjustments ⁽³⁾	-162	147	-905	1126	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-272	23	1043	683	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-316	-60	-1315	331	
Issuances above(-)/below(+) nominal value	6	27	3	-6	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	390	159	83	226	
of which: interest flows attributable to swaps and FRAs	299	183	-1	94	
Redemptions of debt above(+)/below(-) nominal value	33	23	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3	-25	-719	-108	
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	244	-770	-617	-1240	
Difference between capital and financial accounts (B.9-B.9f)	198	-848	-582	-1316	
Other statistical discrepancies (+/-)	46	78	-35	76	
Change in general government (S.13) consolidated gross debt ^(1,2)	-1934	45	-2473	-206	

***Please note that the sign convention for net borrowing / net lending 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.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)

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-944	-1611	-3802	-1729
Net acquisition (+) of financial assets ⁽²⁾	-2165	606	1256	1039
Currency and deposits (F.2)	-756	561	322	358
Securities other than shares (F.3)	133	796	714	-276
Loans (F.4)	232	268	-120	-249
Increase (+)	1065	1011	535	345
Reduction (-)	-833	-743	-655	-594
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	232	268	-120	-249
Increase (+)	1065	1011	535	345
Reduction (-)	-833	-743	-655	-594
Shares and other equity (F.5)	-1145	-724	254	1316
Portfolio investments, net ⁽²⁾	26	897	1090	1247
Shares and other equity other than portfolio investments	-1171	-1621	-836	69
Increase (+)	2049	18	224	180
Reduction (-)	-3220	-1639	-1060	-111
Other financial assets (F.1, F.6 and F.7)	-629	-295	86	-110
Adjustments ⁽³⁾	194	-203	-1	266
Net incurrence (-) of liabilities in financial derivatives (F.34)	-288	-337	677	171
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	43	-93	-91	-55
Issuances above(-)/below(+) nominal value	6	31	4	-6
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	395	171	79	233
of which: interest flows attributable to swaps and FRAs	299	183	-1	94
Redemptions of debt above(+)/below(-) nominal value	39	26	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1	-1	-670	-77
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-241	-130	-118	-142
Difference between capital and financial accounts (B.9-B.9f)	-235	-133	-118	-216
Other statistical discrepancies (+/-)	-6	3	0	74
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-3156	-1338	-2665	-566
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	61230	59934	57314	56771
Central government gross debt (level) (b) ^(2, 5)	62125	60787	58122	57556
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	895	853	808	785

***Please note that the sign convention for net borrowing / net lending 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.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)

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	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
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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	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 ⁽²⁾	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
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽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 borrowing / net lending 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.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)

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	1108	544	269	351
Net acquisition (+) of financial assets ⁽²⁾	66	713	748	605
Currency and deposits (F.2)	236	114	493	166
Securities other than shares (F.3)	-8	345	-391	9
Loans (F.4)	-101	233	-96	256
Increase (+)	67	396	48	361
Reduction (-)	-168	-163	-144	-105
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-101	233	-96	256
Increase (+)	67	396	48	361
Reduction (-)	-168	-163	-144	-105
Shares and other equity (F.5)	-269	162	508	117
Portfolio investments, net ⁽²⁾	-91	475	371	142
Shares and other equity other than portfolio investments	-178	-313	137	-25
Increase (+)	0	49	137	0
Reduction (-)	-178	-362	0	-25
Other financial assets (F.1, F.6 and F.7)	208	-141	234	57
Adjustments ⁽³⁾	-147	-248	-755	-470
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	-439
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt	-2	-24	-49	-31
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	7	-344	249	-8
Difference between capital and financial accounts (B.9-B.9f)	7	-344	249	-8
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1034	665	511	478
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	8170	8892	9422	9886
Local government gross debt (level) (b) =*	8297	8962	9473	9951
Local government holdings of other subsectors debt (level) (c)*	127	70	51	65

***Please note that the sign convention for net borrowing / net lending 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.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)

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
	2005	2006	2007	2008	
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-4562	-5622	-5872	-6861	
Net acquisition (+) of financial assets ⁽²⁾	4199	5238	7076	6949	
Currency and deposits (F.2)	115	519	-167	229	
Securities other than shares (F.3)	1656	-866	-1135	3571	
Loans (F.4)	-77	-16	199	3733	
Increase (+)	7	90	199	3724	On net basis
Reduction (-)	-84	-106	0	9	On net basis
Short term loans (F.41), net	20	-20	0	9	
Long-term loans (F.42)	-97	4	199	3724	
Increase (+)	7	90	199	3724	On net basis
Reduction (-)	-104	-86	0	0	On net basis
Shares and other equity (F.5)	2774	5221	7154	-1008	
Portfolio investments, net ⁽²⁾	2774	5221	7154	-1008	
Shares and other equity other than portfolio investments	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Other financial assets (F.1, F.6 and F.7)	-269	380	1025	424	
Adjustments ⁽²⁾	-99	755	-491	1004	
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	395	-857	492	
Issuances above(-)/below(+) nominal value	M	M	M	M	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
of which: interest flows attributable to swaps and FRAs	0	0	0	0	
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	427	-371	-713	-1092	
Difference between capital and financial accounts (B.9-B.9f)	426	-371	-713	-1092	
Other statistical discrepancies (+/-)	1	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1,2)	-35	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3747	-3128	-3511	-3638	
Social security gross debt (level) (b) ^(2,5)	1	1	1	1	
Social security holdings of other subsectors debt (level) (c) ^a	3748	3129	3512	3639	

*Please note that the sign convention for net borrowing / net lending 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.33 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.

Country: FINLAND Data are in ...(millions of units of national currency) Date: 30/09/2009		Year				
		2005	2006	2007	2008	2009
Statement		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.71 L)	2708	2647	2869	2924	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	157937	168650	179573	184311	174176

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.