

# **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

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

**Member state:FINLAND**

**Date: 30/09/2010**

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 deficit/surplus and debt levels and provision of associated data**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	6,645	9,314	7,788	-4,261	-5,890
- Central government	S.1311	-130	1,736	1,091	-7,891	-10,436
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-611	-326	-722	-791	-421
- Social security funds	S.1314	7,386	7,904	7,419	4,421	4,967
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		65,696	63,225	63,015	75,085	87,263
<i>By category:</i>						
Currency and deposits	AF.2	387	417	444	487	
Securities other than shares, exc. financial derivatives	AF.33	54,883	51,767	50,473	61,396	
Short-term	AF.331	6,630	6,778	7,279	12,181	
Long-term	AF.332	48,253	44,989	43,194	49,215	
Loans	AF.4	10,426	11,041	12,098	13,202	
Short-term	AF.41	283	544	1,120	1,857	
Long-term	AF.42	10,143	10,497	10,978	11,345	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	3,860	4,384	4,626	4,840	4,727
<b>Interest (consolidated)</b>	EDP D.41	2,392	2,644	2,601	1,987	2,546
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,575	2,643	2,695	2,417	2,546
<b>Gross domestic product at current market prices</b>	B.1*g	165,643	179,702	184,649	171,315	177,650

(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**

Member state:FINLAND Data are in EUR million Date: 30/09/2010		2006	2007	Year 2008	2009	2010	
<b>Working balance in central government accounts</b>		1,538	2,880	769	-9,345	-11,983	Non-consolidated 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		-1,815	-829	-37	632	3,063	
Loans, granted (+)		67	73	83	717	3,725	
Loans, repayments (-)		-219	-216	-219	-218	-262	
Equities, acquisition (+)		1	229	180	151	0	
Equities, sales (-)		-1,642	-892	-61	0	-400	
Other financial transactions (+/-)		-22	-23	-20	-18	0	
of which: transactions in debt liabilities (+/-)		0	0	0	0	0	
Detail 1							
Detail 2							
Non-financial transactions not included in the working balance		0	0	0	0	0	
Detail 1							
Detail 2							
Difference between interest paid (+) and accrued (EDP D.41)(-)		75	13	0	-1	0	
Other accounts receivable (+)		-74	-112	-247	156	-100	
Detail 1		79	35	-68	153		Time-adjustment of taxes, subsidies and EU-grants
Detail 2		-153	-147	-179	3		Other accounts receivable, other
Other accounts payable (-)		-14	-21	-45	-124	0	
Detail 1							
Detail 2							
Working balance (+/-) of entities not part of central government		M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies		-70	80	195	329	20	Non-consolidated net-lending of extra-budgetary units
Detail 1		77	85	183	394		Consolidated net-lending of extra-budgetary units
Detail 2		-147	-5	12	-65		Transfers from extra-budgetary units to the budget, net
Other adjustments (+/-) (please detail)		230	-275	456	462	-1,436	
Detail 1		-18	-15	-20	-15		Debt cancellation/assumption
Detail 2		18	-170	28	97		Reinvested earnings on FDI
Detail 3		181	-75	436	386		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4		49	-15	12	-6	-81	Residual
Detail 5						-1,355	The difference in the recording of accumulated surplus
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>		<b>-130</b>	<b>1,736</b>	<b>1,091</b>	<b>-7,891</b>	<b>-10,436</b>	

(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**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	2006	2007	Year 2008	2009	2010	
<b>Working balance in state government accounts</b>	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						
<b>Net borrowing (-)/lending(+) of state government (S.1312)</b>	M	M	M	M		
<i>(ESA 95 accounts)</i>						

(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**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year					
	2006	2007	2008	2009	2010	
<b>Working balance in local government accounts</b>	<b>2104</b>	<b>2387</b>	<b>2401</b>	<b>2307</b>		
<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	-1825	-1926	-2148	-2117		
<i>Detail 1</i>	329	383	444	481		Property income (D.422+D.41) from departmental enterprises classified outside S.1313
<i>Detail 2</i>	-2300	-2409	-2689	-2703		Investments not included in the annual margin
	146	100	97	105		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 (+)	104	160	-57	-37		
<i>Detail 1</i>	104	160	-57	-37		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	-812	-849	-830	-768		Annual margin of departmental enterprises classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	52	59	57	5		Annual margin of Government of Åland, Finnish Association of Municipalities etc.
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-234	-157	-145	-181		
<i>Detail 1</i>	37	57	80	26		Reinvested earnings of mutual funds recorded as a property income (D.421+D.41) of S.1313
<i>Detail 2</i>	-100	-92	121	-150		Effects of revaluation items in income statement, net
<i>Detail 3</i>	-98	-174	-219	-164		The effect of differences in the recording of net acquisitions of land
	-73	52	-127	107		Statistical discrepancy
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-611</b>	<b>-326</b>	<b>-722</b>	<b>-791</b>		

(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**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	2006	2007	Year 2008	2009	2010	
<b>Working balance in social security accounts</b>	310	471	213	-614		<b>Working balance of other social security funds than employment pension schemes</b>
<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	7,065	7,387	7,279	5,004		Net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	3,534	3,996	4,693	3,588		Property income (ESA95 sector accounts of S13141)
Detail 2	14,719	15,621	16,651	16,799		Actual social contributions, receivable (ESA95 sector accounts of S13141)
	-11,946	-12,509	-13,174	-14,612		Funded social benefits, payable (ESA95 sector accounts of S13141)
	-758	-279	891	771		Transfers from/to other general government subsectors, current taxes, gross fixed capital formation etc.; net (+/-) (ESA95 sector accounts of S13141)
Other adjustments (+/-) (please detail)	11	46	-73	31		Other adjustments to the S.13149 working balance
Detail 1	18	36	51	48		Adjustment for interests not considered in the working balance (S.13149)
Detail 2	-7	10	-124	-17		Residual
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>7386</b>	<b>7904</b>	<b>7419</b>	<b>4421</b>		
(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)**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year			
	2006	2007	2008	2009
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-6,645</b>	<b>-9,314</b>	<b>-7,788</b>	<b>4,261</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,781</b>	<b>8,680</b>	<b>8,251</b>	<b>9,639</b>
Currency and deposits (F.2)	1,272	648	754	-1,570
Securities other than shares (F.3)	-97	-1,155	3,581	3,507
Loans (F.4)	699	82	3,501	2,678
Increase (+)	1,649	2,056	5,331	4,733
Reduction (-)	-950	-1,974	-1,830	-2,055
Short term loans (F.41), net	-20	0	9	-10
Long-term loans (F.42)	719	82	3,492	2,688
Increase (+)	1,649	2,056	5,331	4,733
Reduction (-)	-930	-1,974	-1,839	-2,045
Shares and other equity (F.5)	4,825	8,099	351	6,022
Portfolio investments, net <sup>(2)</sup>	6,911	8,959	274	5,684
Shares and other equity other than portfolio investments	-2,086	-860	77	338
Increase (+)	67	361	420	362
Reduction (-)	-2,153	-1,221	-343	-24
Other financial assets (F.1, F.6 and F.7)	82	1,006	64	-998
<b>Adjustments <sup>(3)</sup></b>	<b>147</b>	<b>-1,705</b>	<b>-606</b>	<b>-1,744</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	23	243	-749	377
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-60	-1,315	90	-2,377
Issuances above(-)/below(+) nominal value	27	3	-5	-17
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	159	83	230	524
of which: interest flows attributable to swaps and FRAs	183	-1	94	430
Redemptions of debt above(+)/below(-) nominal value	23	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-25	-719	-172	-251
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-239</b>	<b>-132</b>	<b>-67</b>	<b>-86</b>
Difference between capital and financial accounts (B.9-B.9f)	-320	-55	-119	-105
Other statistical discrepancies (+/-)	81	-77	52	19
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>44</b>	<b>-2,471</b>	<b>-210</b>	<b>12,070</b>

\*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)**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year			
	2006	2007	2008	2009
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>130</b>	<b>-1,736</b>	<b>-1,091</b>	<b>7,891</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,355</b>	<b>-722</b>	<b>146</b>	<b>2,721</b>
Currency and deposits (F.2)	594	314	358	-2,153
Securities other than shares (F.3)	-328	-155	0	4,110
Loans (F.4)	420	41	-218	451
Increase (+)	1,163	696	376	1,183
Reduction (-)	-743	-655	-594	-732
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	420	41	-218	451
Increase (+)	1,163	696	376	1,183
Reduction (-)	-743	-655	-594	-732
Shares and other equity (F.5)	-1,746	-1,008	116	188
Portfolio investments, net <sup>(2)</sup>	27	-11	0	0
Shares and other equity other than portfolio investments	-1,773	-997	116	188
Increase (+)	18	224	208	354
Reduction (-)	-1,791	-1,221	-92	-166
Other financial assets (F.1, F.6 and F.7)	-295	86	-110	125
<b>Adjustments <sup>(3)</sup></b>	<b>-203</b>	<b>-1</b>	<b>273</b>	<b>-453</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-337	677	171	-147
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-93	-91	-55	-584
Issuances above(-)/below(+) nominal value	31	4	-6	-19
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	171	79	240	548
of which: interest flows attributable to swaps and FRAs	183	-1	94	430
Redemptions of debt above(+)/below(-) nominal value	26	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1	-670	-77	-251
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>40</b>	<b>-140</b>	<b>-27</b>	<b>12</b>
Difference between capital and financial accounts (B.9-B.9f)	39	-97	10	77
Other statistical discrepancies (+/-)	1	-43	-37	-65
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1,388</b>	<b>-2,599</b>	<b>-699</b>	<b>10,171</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>60,104</b>	<b>57,550</b>	<b>56,875</b>	<b>67,012</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	60,957	58,358	57,659	67,830
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	853	808	784	818

**\*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)**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year			
	2006	2007	2008	2009
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	M	M	M	M
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	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 <sup>(2)</sup>	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
<b>Adjustments <sup>(3)</sup></b>	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 <sup>(4)</sup> (+)	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(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	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
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	M	M	M	M
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	M	M	M	M
State government gross debt (level) (b) <sup>(2,5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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)**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year			
	2006	2007	2008	2009
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>611</b>	<b>326</b>	<b>722</b>	<b>791</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>653</b>	<b>690</b>	<b>451</b>	<b>330</b>
Currency and deposits (F.2)	114	493	166	230
Securities other than shares (F.3)	285	-449	-7	-345
Loans (F.4)	233	-96	218	153
Increase (+)	396	48	323	237
Reduction (-)	-163	-144	-105	-84
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	233	-96	218	153
Increase (+)	396	48	323	237
Reduction (-)	-163	-144	-105	-84
Shares and other equity (F.5)	162	508	-12	363
Portfolio investments, net <sup>(2)</sup>	475	371	27	213
Shares and other equity other than portfolio investments	-313	137	-39	150
Increase (+)	49	137	212	155
Reduction (-)	-362	0	-251	-5
Other financial assets (F.1, F.6 and F.7)	-141	234	86	-71
<b>Adjustments <sup>(3)</sup></b>	<b>-248</b>	<b>-755</b>	<b>-515</b>	<b>-74</b>
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)	-224	-706	-420	-74
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-24	-49	-95	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-351</b>	<b>250</b>	<b>-156</b>	<b>270</b>
Difference between capital and financial accounts (B.9-B.9f)	-351	250	-157	270
Other statistical discrepancies (+/-)	0	0	1	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>665</b>	<b>511</b>	<b>502</b>	<b>1,317</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>8,892</b>	<b>9,422</b>	<b>9,910</b>	<b>11,198</b>
Local government gross debt (level) (b) <sup>(5)</sup>	8,962	9,473	9,975	11,292
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	70	51	65	94

**\*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)**

Member state:FINLAND Data are in EUR million Date: 30/09/2010	Year			
	2006	2007	2008	2009
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-7386</b>	<b>-7904</b>	<b>-7419</b>	<b>-4421</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6,639</b>	<b>9,403</b>	<b>7,819</b>	<b>6,055</b>
Currency and deposits (F.2)	564	-159	230	353
Securities other than shares (F.3)	-698	-261	3,448	-813
Loans (F.4)	-16	199	3,733	2,109
Increase (+)	90	1,312	4,886	3,348
Reduction (-)	-106	-1,113	-1,153	-1,239
Short term loans (F.41), net	-20	0	9	-10
Long-term loans (F.42)	4	199	3,724	2,119
Increase (+)	90	1,312	4,886	3,348
Reduction (-)	-86	-1,113	-1,162	-1,229
Shares and other equity (F.5)	6,409	8,599	247	5,471
Portfolio investments, net <sup>(2)</sup>	6,409	8,599	247	5,471
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)	380	1,025	161	-1,065
<b>Adjustments <sup>(3)</sup></b>	<b>755</b>	<b>-1,291</b>	<b>-428</b>	<b>-1,182</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	360	-434	-920	524
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	395	-857	492	-1706
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>-8</b>	<b>-208</b>	<b>28</b>	<b>-452</b>
Difference between capital and financial accounts (B.9-B.9f)	-8	-208	28	-452
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-3300</b>	<b>-3747</b>	<b>-3770</b>	<b>-3125</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	1	1	1	1
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	3301	3748	3771	3126

**\*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.**

Member state:FINLAND Data are in EUR million Date: 30/09/2010		Year				
		2006	2007	2008	2009	2010
<b>Statement</b>		(1)	(1)	(1)	(1)	forecast
<b>Number</b>						
2	<b>Trade credits and advances (AF.71 L)</b>	2,647	2,869	2,914	3,169	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	167,215	179,779	185,608	171,383	177,831

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.