

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
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.

Member state: Finland

Date: 31/3/2011

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 MEUR Date: 31/3/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	9,314	7,788	-4,502	-4,427	-1,727
- Central government	S.1311	1,736	1,091	-7,825	-9,195	-7,500
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-326	-722	-1,109	-500	-209
- Social security funds	S.1314	7,904	7,419	4,432	5,268	5,982
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		63,225	63,015	74,998	87,216	96,068
<i>By category:</i>						
Currency and deposits	AF.2	417	444	487	494	
Securities other than shares, exc. financial derivatives	AF.33	51,767	50,473	61,308	72,862	
Short-term	AF.331	6,778	7,279	12,119	12,006	
Long-term	AF.332	44,989	43,194	49,189	60,856	
Loans	AF.4	11,041	12,098	13,203	13,860	
Short-term	AF.41	544	1,120	1,858	2,003	
Long-term	AF.42	10,497	10,978	11,345	11,857	
General government expenditure on:						
Gross fixed capital formation	P.51	4,384	4,626	4,848	4,866	4,932
Interest (consolidated)	EDP D.41	2,644	2,601	1,988	1,939	2,684
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,643	2,695	2,418	2,495	2,684
Gross domestic product at current market prices	B.1*g	179,702	184,649	171,193	180,295	191,789

(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 MEUR Date: 31/3/2011	2007	2008	Year 2009	2010	2011	
Working balance in central government accounts	2,880	769	-9,345	-10,595	-9,012	Non-consolidated net financing requirement of state budget
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	-829	-36	646	187	863	
Loans, granted (+)	73	83	717	491	1,070	
Loans, repayments (-)	-50	-52	-51	-83	-192	
Equities, acquisition (+)	229	180	151	6	385	
Equities, sales (-)	-1,058	-228	-167	-221	-400	
Other financial transactions (+/-)	-23	-19	-4	-6	0	
of which: transactions in debt liabilities (+/-)	7	8	21	21	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)(-)	13	0	-1	-209	0	
Other accounts receivable (+)	-112	-248	142	67	-100	
Detail 1	35	-68	153	166		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-147	-180	-11	-99		Other accounts receivable, other
Other accounts payable (-)	-21	-45	-124	-59	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	80	195	329	-306	200	Non-consolidated net-lending of extra-budgetary units
Detail 1	85	183	394	-2,121		Consolidated net-lending of extra-budgetary units
Detail 2	-5	12	-65	1,815		Transfers from extra-budgetary units to the budget, net
Other adjustments (+/-) (please detail)	-275	456	528	1,720	549	
Detail 1	-15	-20	-15	-28		Debt cancellation/assumption
Detail 2	-170	28	163	150		Reinvested earnings on FDI
Detail 3	-75	436	386	1,598		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4	-15	12	-6	0	549	Residual
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	1,736	1,091	-7,825	-9,195	-7,500	

(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 ...(millions of units of national currency) Date: 31/3/2011	2007	2008	Year 2009	2010	2011	
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		
<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: 31/3/2011	2007	2008	Year 2009	2010	2011	
Working balance in local government accounts	2387	2401	2,306	2,694		
<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	-1926	-2148	-2,148	-2,309		
<i>Detail 1</i>	383	444	481	431		Property income (D.422+D.41) from departmental enterprises classified outside S.1313
<i>Detail 2</i>	-2409	-2689	-2,732	-2,840		Investments not included in the annual margin
	100	97	103	100		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 (+)	160	-57	-37	289		
<i>Detail 1</i>	160	-57	-37	289		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	-849	-830	-767	-761		Annual margin of departmental enterprises classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	59	57	5	3		Annual margin of Government of Åland, Finnish Association of Municipalities etc.
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-157	-145	-468	-416		
<i>Detail 1</i>	57	80	26	24		Reinvested earnings of mutual funds recorded as a property income (D.424+D.41) of S.1313
<i>Detail 2</i>	-92	121	-150	-98		Effects of revaluation items in income statement, net
<i>Detail 3</i>	-174	-219	-214	-233		The effect of differences in the recording of net acquisitions of land
	52	-127	-130	-109		Statistical discrepancy
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-326	-722	-1,109	-500		

(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: 31/3/2011	2007	2008	Year 2009	2010	2011	
Working balance in social security accounts	471	213	-614	18		Working balance of other social security funds than employment pension schemes
<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	7,387	7,279	5,015	5,160		Net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	3,996	4,693	3,615	3,886		Property income (ESA95 sector accounts of S13141)
Detail 2	15,621	16,651	16,804	17,202		Actual social contributions, receivable (ESA95 sector accounts of S13141)
Detail 3	-12,509	-13,174	-14,633	-15,323		Funded social benefits, payable (ESA95 sector accounts of S13141)
Detail 4	279	-891	-771	-605		Transfers from/to other general government subsectors, current taxes, gross fixed capital formation etc.; net (+/-) (ESA95 sector accounts of S13141)
Other adjustments (+/-) (please detail)	46	-73	31	90		Other adjustments to the S.13149 working balance
Detail 1	36	51	48	26		Adjustment for interests not considered in the working balance (S.13149)
Detail 2	10	-124	-17	64		Residual
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	7,904	7,419	4,432	5,268		
(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: 31/3/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-9,314	-7,788	4,502	4,427
Net acquisition (+) of financial assets ⁽²⁾	8,680	8,251	9,576	7,119
Currency and deposits (F.2)	648	754	-1,570	5,603
Securities other than shares (F.3)	-1,155	3,581	3,444	-7,486
Loans (F.4)	82	3,501	2,678	373
Increase (+)	2,056	5,331	4,733	3,420
Reduction (-)	-1,974	-1,830	-2,055	-3,047
Short term loans (F.41), net	0	9	-10	0
Long-term loans (F.42)	82	3,492	2,688	373
Increase (+)	2,056	5,331	4,733	3,420
Reduction (-)	-1,974	-1,839	-2,045	-3,047
Shares and other equity (F.5)	8,099	351	6,022	6,862
Portfolio investments, net ⁽²⁾	8,959	274	5,684	8,031
Shares and other equity other than portfolio investments	-860	77	338	-1,169
Increase (+)	361	420	509	849
Reduction (-)	-1,221	-343	-171	-2,018
Other financial assets (F.1, F.6 and F.7)	1,006	64	-998	1,767
Adjustments ⁽³⁾	-1,705	-606	-1,744	549
Net incurrence (-) of liabilities in financial derivatives (F.34)	243	-749	377	692
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,315	90	-2,377	-40
Issuances above(-)/below(+) nominal value	3	-5	-17	-204
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	83	230	524	285
of which: interest flows attributable to swaps and FRAs	-1	94	430	556
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-719	-172	-251	-184
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	-132	-67	-351	123
Difference between capital and financial accounts (B.9-B.9f)	-55	-119	-283	112
Other statistical discrepancies (+/-)	-77	52	-68	11
Change in general government (S.13) consolidated gross debt ^(1, 2)	-2,471	-210	11,983	12,218

*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: 31/3/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-1,736	-1,091	7,825	9,195
Net acquisition (+) of financial assets ⁽²⁾	-722	146	2,721	2,136
Currency and deposits (F.2)	314	358	-2,153	4,157
Securities other than shares (F.3)	-155	0	4,110	-1,835
Loans (F.4)	41	-218	451	-517
Increase (+)	696	376	1,183	552
Reduction (-)	-655	-594	-732	-1,069
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	41	-218	451	-517
Increase (+)	696	376	1,183	552
Reduction (-)	-655	-594	-732	-1,069
Shares and other equity (F.5)	-1,008	116	188	-68
Portfolio investments, net ⁽²⁾	-11	0	0	161
Shares and other equity other than portfolio investments	-997	116	188	-229
Increase (+)	224	208	354	269
Reduction (-)	-1,221	-92	-166	-498
Other financial assets (F.1, F.6 and F.7)	86	-110	125	399
Adjustments ⁽³⁾	-1	273	-453	-472
Net incurrence (-) of liabilities in financial derivatives (F.34)	677	171	-147	-471
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-91	-55	-584	131
Issuances above(-)/below(+) nominal value	4	-6	-19	-234
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	79	240	548	286
of which: interest flows attributable to swaps and FRAs	-1	94	430	556
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-670	-77	-251	-184
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	-140	-27	78	411
Difference between capital and financial accounts (B.9-B.9f)	-97	10	143	305
Other statistical discrepancies (+/-)	-43	-37	-65	106
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-2,599	-699	10,171	11,270
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	57,550	56,875	66,950	78,245
Central government gross debt (level) (b) ^(2, 5)	58,358	57,659	67,830	79,100
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	808	784	880	855

***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: 31/3/2011	Year			
	2007	2008	2009	2010
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 ⁽³⁾	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)

Member state: Finland Data are in EUR million Date: 31/3/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	326	722	1,109	500
Net acquisition (+) of financial assets ⁽²⁾	690	451	330	589
Currency and deposits (F.2)	493	166	230	564
Securities other than shares (F.3)	-449	-7	-345	43
Loans (F.4)	-96	218	153	837
Increase (+)	48	323	237	1,190
Reduction (-)	-144	-105	-84	-353
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-96	218	153	837
Increase (+)	48	323	237	1,190
Reduction (-)	-144	-105	-84	-353
Shares and other equity (F.5)	508	-12	363	-1,020
Portfolio investments, net ⁽²⁾	371	27	213	-80
Shares and other equity other than portfolio investments	137	-39	150	-940
Increase (+)	137	212	155	580
Reduction (-)	0	-251	-5	-1,520
Other financial assets (F.1, F.6 and F.7)	234	86	-71	165
Adjustments ⁽³⁾	-755	-515	-74	-198
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)	-706	-420	-74	-198
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(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-49	-95	0	L
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	250	-156	-48	-264
Difference between capital and financial accounts (B.9-B.9f)	250	-157	-48	-282
Other statistical discrepancies (+/-)	0	1	0	18
Change in local government (S.1313) consolidated gross debt ^(1, 2)	511	502	1,317	627
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	9,422	9,910	11,198	11,737
Local government gross debt (level) (b) ⁽⁵⁾	9,473	9,975	11,292	11,919
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	51	65	94	182

***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: 31/3/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-7,904	-7,419	-4,432	-5,268
Net acquisition (+) of financial assets ⁽²⁾	9,403	7,819	5,992	4,091
Currency and deposits (F.2)	-159	230	353	882
Securities other than shares (F.3)	-261	3,448	-876	-5,996
Loans (F.4)	199	3,733	2,109	-51
Increase (+)	1,312	4,886	3,348	1,642
Reduction (-)	-1,113	-1,153	-1,239	-1,693
Short term loans (F.41), net	0	9	-10	0
Long-term loans (F.42)	199	3,724	2,119	-51
Increase (+)	1,312	4,886	3,348	1,642
Reduction (-)	-1,113	-1,162	-1,229	-1,693
Shares and other equity (F.5)	8,599	247	5,471	7,950
Portfolio investments, net ⁽²⁾	8,599	247	5,471	7,950
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	1,025	161	-1,065	1,306
Adjustments ⁽³⁾	-1,291	-428	-1,182	1,087
Net incurrence (-) of liabilities in financial derivatives (F.34)	-434	-920	524	1,163
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-857	492	-1,706	-76
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(-) ⁽⁵⁾ 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	-208	28	-377	89
Difference between capital and financial accounts (B.9-B.9f)	-208	28	-378	89
Other statistical discrepancies (+/-)	0	0	1	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	1	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,747	-3,770	-3,150	-2,766
Social security gross debt (level) (b) ^(2,5)	1	1	2	1
Social security holdings of other subsectors debt (level) (c)-	3,748	3,771	3,152	2,767

***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.

Statement Number	Member state: Finland Data are in EUR million Date: 31/3/2011	Year				
		2007	2008	2009	2010	2011
		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.71 L)	2,869	2,914	3,169	3,045	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)	179,779	185,608	174,478	182,837	192,812

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

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