

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: 30/03/2012

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 ...(millions of units of national currency) Date: 30/03/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	7,976	-4,289	-4,564	-1,050	-2,309
- Central government	S.1311	1,091	-7,826	-9,523	-5,518	-6,822
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-789	-1,140	-353	-833	-979
- Social security funds	S.1314	7,674	4,677	5,312	5,301	5,492
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		63,015	74,997	86,974	93,030	100,543
<i>By category:</i>						
Currency and deposits	AF.2	444	487	494	503	
Securities other than shares, exc. financial derivatives	AF.33	50,473	61,308	72,829	76,484	
Short-term	AF.331	7,279	12,119	12,011	8,448	
Long-term	AF.332	43,194	49,189	60,818	68,036	
Loans	AF.4	12,098	13,202	13,651	16,043	
Short-term	AF.41	1,120	1,858	2,003	3,127	
Long-term	AF.42	10,978	11,344	11,648	12,916	
General government expenditure on:						
Gross fixed capital formation	P.51	4,689	4,873	4,491	4,796	4,962
Interest (consolidated)	EDP D.41	2,610	1,975	1,913	2,110	2,630
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,704	2,405	2,469	2,709	2,630
Gross domestic product at current market prices	B.1*g	185,670	172,518	179,721	191,571	198,405

(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 ...(millions of units of national currency) Date: 30/03/2012	2008	2009	Year 2010	2011	2012	
Working balance in central government accounts	769	-9,345	-10,595	-7,175	-7,479	
<i>Basis of the working balance</i>	Mixed	Mixed	Mixed	Mixed	Mixed	
Financial transactions included in the working balance	-36	646	187	854	-35	
Loans, granted (+)	83	717	491	644	645	
Loans, repayments (-)	-52	-51	-83	-31	-280	
Equities, acquisition (+)	180	151	6	379	0	
Equities, sales (-)	-228	-167	-221	-133	-400	
Other financial transactions (+/-)	-19	-4	-6	-5	0	
of which: transactions in debt liabilities (+/-)	8	21	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)(-)	0	-1	-209	8	0	
Other accounts receivable (+)	-248	142	-126	-167	-200	
Detail 1	-68	153	-28	244		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-180	-11	-98	-411		Other accounts receivable, other
Other accounts payable (-)	-45	-124	-59	-22	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	195	329	-389	246	100	Non-consolidated net-lending of extra-budgetary units
Detail 1	183	394	-2,087	-2,038		Consolidated net-lending of extra-budgetary units
Detail 2	12	-65	1,698	2,294		Transfers from extra-budgetary units to the budget, net
Other adjustments (+/-) (please detail)	456	527	1,668	738	792	
Detail 1	-20	-15	-38	-28		Debt cancellation/assumption
Detail 2	28	163	158	113		Reinvested earnings on FDI
Detail 3	436	386	1,603	842		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4			-95	-49		Super dividends
Detail 5	12	-7	40	-140	792	Residual
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	1,091	-7,826	-9,523	-5,518	-6,822	

(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	Year					
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 30/03/2012						
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

Member state: Finland Data are in EUR million Date: 30/03/2012	2008	2009	Year 2010	2011	2012	
Working balance in local government accounts	2,401	2,306	3,026	2,622		
<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	-2,211	-2,173	-2,132	-2,313		
<i>Detail 1</i>	444	481	387	391		Property income (D.422+D.41) from departmental enterprises classified outside S.1313
<i>Detail 2</i>	-2,752	-2,757	-2,624	-2,834		Investments not included in the annual margin
	97	103	105	130		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 (+)	-57	-37	164	166		
<i>Detail 1</i>	-57	-37	164	166		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	-830	-767	-798	-804		Annual margin of departmental enterprises classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	57	5	-4	6		Annual margin of Government of Åland, Finnish Association of Municipalities etc.
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-149	-474	-609	-510		
<i>Detail 1</i>	79	26	24	28		Reinvested earnings of mutual funds recorded as a property income (D.424+D.41) of S.1313
<i>Detail 2</i>	121	-150	-117	-35		Effects of revaluation items in income statement, net
<i>Detail 3</i>	-219	-214	-172	-240		The effect of differences in the recording of net acquisitions of land
	-130	-136	-344	-263		Residual
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-789	-1,140	-353	-833		

(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	Year					
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 30/03/2012						
Working balance in social security accounts	231	-602	32	-11		Working balance of pension insurance companies and 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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	711	349	732	467		
<i>Detail 1</i>	-29	-165	169	-102		Investments, net of output for own final use
<i>Detail 2</i>	-181	-65	-29	-152		Current and capital transfers, net
<i>Detail 3</i>	899	565	581	700		Reinvested earnings of mutual funds recorded as property income
<i>Detail 4</i>	22	14	11	21		Other items, net
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	3,503	2,859	2,671	2,373		
<i>Detail 1</i>	3,503	2,859	2,671	2,373		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	3,229	2,071	1,877	2,472		Adjustments to the working balance of pension insurance companies
<i>Detail 1</i>	9,753	-3,501	-1,288	1,175		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	-5,814	6,078	3,489	1,400		Net change in technical provisions
<i>Detail 3</i>	-139	-223	-249	-252		Other adjustments (e.g. Remuneration paid/received for liability distribution and guarantee scheme)
<i>Detail 4</i>	51	48	24	16		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-622	-331	-99	133		Residual
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	7,674	4,677	5,312	5,301		

(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 ... (millions of units of national currency) Date: 30/03/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-7,976	4,289	4,564	1,050
Net acquisition (+) of financial assets ⁽²⁾	8,251	9,639	6,417	4,420
Currency and deposits (F.2)	754	-1,570	4,918	2,223
Securities other than shares (F.3)	3,581	3,507	-7,397	2,135
Loans (F.4)	3,501	2,678	743	-575
Increase (+)	5,331	4,733	3,360	2,983
Reduction (-)	-1,830	-2,055	-2,617	-3,558
Short term loans (F.41), net	9	-10	0	0
Long-term loans (F.42)	3,492	2,688	743	-575
Increase (+)	5,331	4,733	3,360	2,983
Reduction (-)	-1,839	-2,045	-2,617	-3,558
Shares and other equity (F.5)	351	6,022	6,830	89
Portfolio investments, net ⁽²⁾	274	5,684	8,499	-444
Shares and other equity other than portfolio investments	77	338	-1,669	533
Increase (+)	420	509	800	869
Reduction (-)	-343	-171	-2,469	-336
Other financial assets (F.1, F.6 and F.7)	64	-998	1,323	548
Adjustments ⁽³⁾	-606	-1,744	549	459
Net incurrence (-) of liabilities in financial derivatives (F.34)	-749	377	692	-43
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	90	-2,377	-156	303
Issuances above(-)/below(+) nominal value	-5	-17	-234	7
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	230	524	285	609
of which: interest flows attributable to swaps and FRAs	94	430	556	599
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-172	-251	-38	-417
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	121	-202	447	127
Difference between capital and financial accounts (B.9-B.9f)	69	-133	509	114
Other statistical discrepancies (+/-)	52	-69	-62	13
Change in general government (S.13) consolidated gross debt ^(1, 2)	-210	11,982	11,977	6,056

*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 debt level and the consolidation of debt (central government)

Member state: Finland Data are in ...(millions of units of national currency) Date: 30/03/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-1,091	7,826	9,523	5,518
Net acquisition (+) of financial assets ⁽²⁾	146	2,721	2,638	935
Currency and deposits (F.2)	358	-2,153	3,918	1,292
Securities other than shares (F.3)	0	4,110	-1,697	-2,225
Loans (F.4)	-218	451	-182	856
Increase (+)	376	1,183	552	1,557
Reduction (-)	-594	-732	-734	-701
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-218	451	-182	856
Increase (+)	376	1,183	552	1,557
Reduction (-)	-594	-732	-734	-701
Shares and other equity (F.5)	116	188	36	324
Portfolio investments, net ⁽²⁾	0	0	236	-90
Shares and other equity other than portfolio investments	116	188	-200	414
Increase (+)	208	354	320	750
Reduction (-)	-92	-166	-520	-336
Other financial assets (F.1, F.6 and F.7)	-110	125	563	688
Adjustments ⁽³⁾	273	-453	-830	59
Net incurrence (-) of liabilities in financial derivatives (F.34)	171	-147	-471	-182
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-55	-584	-371	58
Issuances above(-)/below(+) nominal value	-6	-19	-234	7
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	240	548	286	593
of which: interest flows attributable to swaps and FRAs	94	430	556	599
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-77	-251	-40	-417
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	-27	83	-28	141
Difference between capital and financial accounts (B.9-B.9f)	10	142	-24	138
Other statistical discrepancies (+/-)	-37	-59	-4	3
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-699	10,177	11,303	6,653
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	56,875	66,956	78,284	85,079
Central government gross debt (level) (b) ^(2, 5)	57,659	67,836	79,139	85,792
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	784	880	855	713

***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	Year			
Data are in ...(millions of units of national currency)	2008	2009	2010	2011
Date: 30/03/2012				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
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)				
Adjustments ⁽³⁾	M	M	M	M
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 ...(millions of units of national currency) Date: 30/03/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	789	1,140	353	833
Net acquisition (+) of financial assets ⁽²⁾	451	330	131	308
Currency and deposits (F.2)	166	230	564	4
Securities other than shares (F.3)	-7	-345	-6	-84
Loans (F.4)	218	153	930	176
Increase (+)	323	237	1,196	370
Reduction (-)	-105	-84	-266	-194
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	218	153	930	176
Increase (+)	323	237	1,196	370
Reduction (-)	-105	-84	-266	-194
Shares and other equity (F.5)	-12	363	-1,464	156
Portfolio investments, net ⁽²⁾	27	213	5	37
Shares and other equity other than portfolio investments	-39	150	-1,469	119
Increase (+)	212	155	480	119
Reduction (-)	-251	-5	-1,949	0
Other financial assets (F.1, F.6 and F.7)	86	-71	107	56
Adjustments ⁽³⁾	-515	-74	-321	-65
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)	-420	-74	-323	-65
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⁾	-95	0	2	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	-223	-79	214	-244
Difference between capital and financial accounts (B.9-B.9f)	-224	-79	223	-244
Other statistical discrepancies (+/-)	1	0	-9	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	502	1,317	377	832
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	9,910	11,191	11,475	12,152
Local government gross debt (level) (b) ⁽⁵⁾	9,975	11,292	11,669	12,501
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	65	101	194	349

***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 ...(millions of units of national currency) Date: 30/03/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-7,674	-4,677	-5,312	-5,301
Net acquisition (+) of financial assets ⁽²⁾	7,819	6,055	3,403	4,612
Currency and deposits (F.2)	230	353	436	927
Securities other than shares (F.3)	3,448	-813	-5,996	5,899
Loans (F.4)	3,733	2,109	-51	-1,607
Increase (+)	4,886	3,348	1,642	1,098
Reduction (-)	-1,153	-1,239	-1,693	-2,705
Short term loans (F.41), net	9	-10	0	0
Long-term loans (F.42)	3,724	2,119	-51	-1,607
Increase (+)	4,886	3,348	1,642	1,098
Reduction (-)	-1,162	-1,229	-1,693	-2,705
Shares and other equity (F.5)	247	5,471	8,258	-391
Portfolio investments, net ⁽²⁾	247	5,471	8,258	-391
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)	161	-1,065	756	-216
Adjustments ⁽³⁾	-428	-1,182	1,598	469
Net incurrence (-) of liabilities in financial derivatives (F.34)	-920	524	1,163	139
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	492	-1,706	435	330
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	283	-195	310	220
Difference between capital and financial accounts (B.9-B.9f)	283	-196	310	220
Other statistical discrepancies (+/-)	0	1	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	1	-1	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,770	-3,150	-2,785	-4,201
Social security gross debt (level) (b) ^(2,5)	1	2	1	1
Social security holdings of other subsectors debt (level) (c) ⁻	3,771	3,152	2,786	4,202

***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 ...(millions of units of national currency) Date: 30/03/2012	Year				
		2008 final	2009 final	2010 half-finalized	2011 half-finalized	2012 forecast
2	Trade credits and advances (AF.71 L)	2,914	3,169	3,504	3,635	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)	186,629	175,267	182,686	193,671	200,543

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