

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: 15/04/2013

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: 15/04/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-4,250	-4,455	-1,539	-3,662	-3,825
- Central government	S.1311	-7,826	-9,522	-5,758	-6,628	-6,215
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1,181	-354	-1,073	-2,094	-1,908
- Social security funds	S.1314	4,757	5,421	5,292	5,060	4,298
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		74,997	86,974	92,849	103,131	112,760
<i>By category:</i>						
Currency and deposits	AF.2	487	494	503	530	
Securities other than shares, exc. financial derivatives	AF.33	61,308	72,829	76,458	83,020	
Short-term	AF.331	12,119	12,011	8,447	6,317	
Long-term	AF.332	49,189	60,818	68,011	76,703	
Loans	AF.4	13,202	13,651	15,888	19,581	
Short-term	AF.41	1,858	2,003	3,127	4,270	
Long-term	AF.42	11,344	11,648	12,761	15,311	
General government expenditure on:						
Gross fixed capital formation	P.51	4,873	4,457	4,748	5,012	5,199
Interest (consolidated)	EDP D.41	1,975	1,913	2,085	2,010	1,992
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	2,405	2,469	2,684	2,769	2,751
Gross domestic product at current market prices	B.1*g	172,318	178,796	189,489	194,469	200,155

(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: 15/04/2013	2009	2010	Year 2011	2012	2013	
Working balance in central government accounts	-9,345	-10,595	-7,180	-7,744	-7,851	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	646	187	589	2,080	474	
Loans, granted (+)	717	491	644	3,347	1,125	
Loans, repayments (-)	-51	-83	-31	-1,512	-251	
Equities, acquisition (+)	151	6	379	1,476	0	
Equities, sales (-)	-167	-221	-133	-119	-400	
Other financial transactions (+/-)	-4	-6	-270	-1,112	0	
of which: transactions in debt liabilities (+/-)	21	21	-244	-1,113	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)(-)	-1	-209	53	45	0	
Other accounts receivable (+)	142	-144	82	-32	-140	
Detail 1	153	-58	221	61		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-11	-86	-139	-93		Other accounts receivable, other
Other accounts payable (-)	-124	-71	-22	-33	-40	
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	329	-390	111	-447	-200	Net borrowing/net lending of other Central Government bodies (S1311)
Detail 1	394	-1,732	-1,514	-1,655		Consolidated net-lending of other central government units
Detail 2	-65	1,342	1,625	1,208		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	527	1,700	609	-497	1,542	
Detail 1	-15	-38	-28	-28		Debt cancellation/assumption
Detail 2	162	150	88	99		Reinvested earnings on FDI
Detail 3	386	1,603	842	-431		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4		-95	-174	-51		Super dividends
Detail 5			-7	-28		PPPs
Detail 6	-6	80	-112	-58	1,542	Residual
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-7,826	-9,522	-5,758	-6,628	-6,215	

(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: 15/04/2013	2009	2010	Year 2011	2012	2013	
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: 15/04/2013	2009	2010	Year 2011	2012	2013	
Working balance in local government accounts	2,306	3,026	2,548	1,723		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
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	-2,182	-2,141	-2,507	-2,676		
Detail 1	481	387	384	384		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-2,757	-2,624	-3,003	-3,200		Investments not included in the working balance
	103	105	122	150		Capital transfers, net, not included in the working balance
	-9	-9	-10	-10		Interest expenditure of financial leases
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-37	164	84	109		
Detail 1	-37	164	84	109		Time adjustment of income tax and difference due to source
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of local government	-767	-798	-802	-806		Working balance of quasi-corporations classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	5	-4	9	9		Working balance of the Åland Government, Finnish Association of Municipalities etc.
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-506	-601	-405	-453		
Detail 1	26	23	34	40		Reinvested earnings of mutual funds recorded as property income (D.421+D.41) of S.1313
Detail 2	-150	-117	-41	-90		The effect of revaluation items in the working balance, net
Detail 3	-214	-172	-331	-240		The effect of differences in the recording of net acquisitions of land
	82	90	100	100		Rents of financial leases included in the working balance
	M	M	90	-60		Other known differences between working balance and EDP B.9
	-250	-425	-257	-203		Residual
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-1,181	-354	-1,073	-2,094		

(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: 15/04/2013	2009	2010	Year 2011	2012	2013	
Working balance in social security accounts	-602	32	-5	267		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	349	765	498	396		
<i>Detail 1</i>	-165	203	13	5		Investments, net of output for own final use
<i>Detail 2</i>	-65	-29	-170	-324		Current and capital transfers, net
<i>Detail 3</i>	565	581	631	680		Reinvested earnings of mutual funds recorded as property income
<i>Detail 4</i>	14	10	24	35		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	2,859	2,671	2,402	2,150		
<i>Detail 1</i>	2,859	2,671	2,402	2,150		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	2,151	1,953	2,397	2,247		Adjustments to the working balance of pension insurance companies
<i>Detail 1</i>	-3,501	-1,288	2,674	476		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	6,078	3,489	-325	1,745		Net change in technical provisions
<i>Detail 3</i>	-223	-249	-143	-141		Other adjustments (e.g. Remuneration paid/received for liability distribution and guarantee scheme)
<i>Detail 4</i>	48	17	15	20		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-251	-16	176	147		Residual
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	4,757	5,421	5,292	5,060		

(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: 15/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	4,250	4,455	1,539	3,662
Net acquisition (+) of financial assets ⁽²⁾	9,490	6,470	4,078	6,947
Currency and deposits (F.2)	-1,570	4,918	2,507	-2,216
Securities other than shares (F.3)	3,507	-7,397	1,699	-750
Loans (F.4)	2,679	893	-653	3,368
Increase (+)	4,733	3,510	3,129	6,378
Reduction (-)	-2,054	-2,617	-3,782	-3,010
Short term loans (F.41), net	-9	0	0	-76
Long-term loans (F.42)	2,688	893	-653	3,444
Increase (+)	4,733	3,510	3,129	6,378
Reduction (-)	-2,045	-2,617	-3,782	-2,934
Shares and other equity (F.5)	6,022	6,752	284	6,506
Portfolio investments, net ⁽²⁾	5,684	8,499	-203	5,380
Shares and other equity other than portfolio investments	338	-1,747	487	1,126
Increase (+)	509	808	948	1,898
Reduction (-)	-171	-2,555	-461	-772
Other financial assets (F.1, F.6 and F.7)	-1,148	1,304	241	39
Adjustments ⁽³⁾	-1,827	636	326	-84
Net incurrence (-) of liabilities in financial derivatives (F.34)	377	692	49	-358
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-2,449	130	-80	-383
Issuances above(-)/below(+) nominal value	-17	-234	7	26
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	513	86	690	482
of which: interest flows attributable to swaps and FRAs	430	556	599	759
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-251	-38	-340	149
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	69	416	-68	-243
Difference between capital and financial accounts (B.9-B.9f)	135	429	-68	-234
Other statistical discrepancies (+/-)	-66	-13	0	-9
Change in general government (S.13) consolidated gross debt ^(1, 2)	11,982	11,977	5,875	10,282

*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 EUR million Date: 15/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	7,826	9,522	5,758	6,628
Net acquisition (+) of financial assets ⁽²⁾	2,721	2,541	778	2,233
Currency and deposits (F.2)	-2,153	3,918	1,292	-3,572
Securities other than shares (F.3)	4,110	-1,697	-2,306	1,101
Loans (F.4)	451	-182	1,034	3,754
Increase (+)	1,183	552	1,820	4,365
Reduction (-)	-732	-734	-786	-611
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	451	-182	1,034	3,754
Increase (+)	1,183	552	1,820	4,365
Reduction (-)	-732	-734	-786	-611
Shares and other equity (F.5)	188	-42	497	1,428
Portfolio investments, net ⁽²⁾	0	236	161	461
Shares and other equity other than portfolio investments	188	-278	336	967
Increase (+)	354	328	797	1,739
Reduction (-)	-166	-606	-461	-772
Other financial assets (F.1, F.6 and F.7)	125	544	261	-478
Adjustments ⁽³⁾	-453	-545	378	-633
Net incurrence (-) of liabilities in financial derivatives (F.34)	-147	-471	-90	-940
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-584	-86	285	-536
Issuances above(-)/below(+) nominal value	-19	-234	7	26
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	548	286	593	657
of which: interest flows attributable to swaps and FRAs	430	556	599	759
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-251	-40	-417	160
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	83	-215	-219	-112
Difference between capital and financial accounts (B.9-B.9f)	149	-211	-219	-103
Other statistical discrepancies (+/-)	-66	-4	0	-9
Change in central government (S.1311) consolidated gross debt ^(1, 2)	10,177	11,303	6,695	8,116
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	66,956	78,284	85,111	93,298
Central government gross debt (level) (b) ^(2, 5)	67,836	79,139	85,834	93,950
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	880	855	723	652

***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: 15/04/2013	Year			
	2009	2010	2011	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)	M	M	M	M
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 EUR million Date: 15/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	1,181	354	1,073	2,094
Net acquisition (+) of financial assets ⁽²⁾	330	131	41	-92
Currency and deposits (F.2)	230	564	288	131
Securities other than shares (F.3)	-345	-6	-442	-385
Loans (F.4)	153	930	47	32
Increase (+)	237	1,196	370	558
Reduction (-)	-84	-266	-323	-526
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	153	930	47	32
Increase (+)	237	1,196	370	558
Reduction (-)	-84	-266	-323	-526
Shares and other equity (F.5)	363	-1,464	45	115
Portfolio investments, net ⁽²⁾	213	5	-106	-44
Shares and other equity other than portfolio investments	150	-1,469	151	159
Increase (+)	155	480	151	159
Reduction (-)	-5	-1,949	0	0
Other financial assets (F.1, F.6 and F.7)	-71	107	103	15
Adjustments ⁽³⁾	-74	-321	-568	-276
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)	-74	-323	-645	-265
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⁾	0	2	77	-11
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	-120	213	95	-259
Difference between capital and financial accounts (B.9-B.9f)	-120	222	95	-259
Other statistical discrepancies (+/-)	0	-9	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,317	377	641	1,467
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,191	11,475	11,961	13,441
Local government gross debt (level) (b) ⁽⁵⁾	11,292	11,669	12,310	13,777
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	101	194	349	336

***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: 15/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-4,757	-5,421	-5,292	-5,060
Net acquisition (+) of financial assets ⁽²⁾	5,906	3,403	4,796	3,770
Currency and deposits (F.2)	353	436	927	1,225
Securities other than shares (F.3)	-813	-5,996	5,901	-2,198
Loans (F.4)	2,110	-51	-1,630	-559
Increase (+)	3,348	1,642	1,075	1,498
Reduction (-)	-1,238	-1,693	-2,705	-2,057
Short term loans (F.41), net	-9	0	0	-76
Long-term loans (F.42)	2,119	-51	-1,630	-483
Increase (+)	3,348	1,642	1,075	1,498
Reduction (-)	-1,229	-1,693	-2,705	-1,981
Shares and other equity (F.5)	5,471	8,258	-258	4,963
Portfolio investments, net ⁽²⁾	5,471	8,258	-258	4,963
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)	-1,215	756	-144	339
Adjustments ⁽³⁾	-1,254	1,599	440	1,163
Net incurrence (-) of liabilities in financial derivatives (F.34)	524	1,163	139	582
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,778	436	301	581
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	106	418	56	128
Difference between capital and financial accounts (B.9-B.9f)	106	418	56	128
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	1	-1	0	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,150	-2,785	-4,223	-3,608
Social security gross debt (level) (b) ^(2,5)	2	1	1	2
Social security holdings of other subsectors debt (level) (c) ⁻	3,152	2,786	4,224	3,610

***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: 15/04/2013	Year				
		2009	2010	2011	2012	2013
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	3,141	3,475	3,727	4,063	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)	175,067	181,456	190,364	194,342	200,593

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