

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: 31/03/2014

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: 31/03/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-4,455	-1,356	-3,512	-4,086	-4,069
- Central government	S.1311	-9,522	-5,764	-6,576	-6,502	-6,517
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-354	-1,038	-2,168	-1,712	-1,694
- Social security funds	S.1314	5,421	5,446	5,232	4,128	4,142
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		87,141	93,113	103,170	110,193	118,995
<i>By category:</i>						
Currency and deposits	AF.2	661	767	555	613	
Securities other than shares, exc. financial derivatives	AF.33	72,829	76,458	82,951	88,695	
Short-term	AF.331	12,011	8,447	6,317	5,322	
Long-term	AF.332	60,818	68,011	76,634	83,373	
Loans	AF.4	13,651	15,888	19,664	20,885	
Short-term	AF.41	2,003	3,127	4,270	2,489	
Long-term	AF.42	11,648	12,761	15,394	18,396	
General government expenditure on:						
Gross fixed capital formation	P.51	4,457	4,748	5,026	5,443	5,484
Interest (consolidated)	EDP D.41	1,913	2,084	2,014	1,840	1,985
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	2,469	2,683	2,776	2,508	2,653
Gross domestic product at current market prices	B.1*g	178,724	188,744	192,350	193,443	197,423

(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	Year					
Data are in EUR million	2010	2011	2012	2013	2014	
Date: 31/03/2014						
Working balance in central government accounts	-10,595	-7,180	-7,777	-8,420	-7,521	
<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	187	592	2,077	1,007	-181	
Loans, granted (+)	491	668	3,347	3,856	711	
Loans, repayments (-)	-83	-55	-1,512	-2,372	-402	
Equities, acquisition (+)	6	382	1,476	138	0	
Equities, sales (-)	-221	-133	-119	-73	-490	
Other financial transactions (+/-)	-6	-270	-1,115	-542	0	
of which: transactions in debt liabilities (+/-)	21	-244	-1,116	-543	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)(-)	-209	53	48	49	0	
Other accounts receivable (+)	-144	93	-69	281	204	
Detail 1	-58	235	14	100		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-86	-142	-83	181		Other accounts receivable, other
Other accounts payable (-)	-71	-22	-33	-28	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	-390	103	-460	-603	0	Net borrowing/net lending of other Central Government bodies (S1311)
Detail 1	-1,732	-1,522	-1,668	-2,339		Consolidated net-lending of other central government units
Detail 2	1,342	1,625	1,208	1,736		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	1,700	597	-362	1,212	981	
Detail 1	-38	-28	-28	-34		Debt cancellation/assumption
Detail 2	150	88	120	288		Reinvested earnings on FDI
Detail 3	1,603	842	-390	1,063		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4	-95	-220	-29	-40		Super dividends
Detail 5	0	-7	-28	-28		PPP
Detail 6	80	-78	-7	-37	981	Residual
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-9,522	-5,764	-6,576	-6,502	-6,517	

(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: 31/03/2014	2010	2011	Year 2012	2013	2014	
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: 31/03/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	3,026	2,548	1,791	2,658		
<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	-2,141	-2,507	-2,745	-3,112		
Detail 1	387	384	382	372		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-2,624	-3,003	-3,262	-3,517		Investments not included in the working balance
Detail 3	105	122	145	43		Capital transfers, net, not included in the working balance
Detail 4	-9	-10	-10	-10		Interest expenditure of financial leases
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	164	84	23	164		
Detail 1	164	84	23	164		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	-798	-802	-753	-789		Working balance of quasi-corporations classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	-4	9	20	20		Working balance of the Åland Government, Finnish Association of Municipalities etc.
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-601	-370	-504	-653		
Detail 1	23	34	32	33		Reinvested earnings of mutual funds recorded as property income (D.421+D.41) of S.1313
Detail 2	-117	-41	-148	-144		The effect of revaluation items in the working balance, net
Detail 3	-172	-296	-285	-283		The effect of differences in the recording of net acquisitions of land
Detail 4	90	100	111	111		Rents of financial leases included in the working balance
Detail 5	M	90	-60	M		Other known differences between working balance and EDP B.9
Detail 6	-425	-257	-154	-370		Residual
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-354	-1,038	-2,168	-1,712		

(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: 31/03/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	32	-5	299	58		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	765	496	423	529		
<i>Detail 1</i>	203	13	2	-62		Investments, net of output for own final use
<i>Detail 2</i>	-29	-172	-329	-232		Current and capital transfers, net
<i>Detail 3</i>	581	631	714	797		Reinvested earnings of mutual funds recorded as property income
<i>Detail 4</i>	10	24	36	26		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	2,671	2,536	2,411	2,240		
<i>Detail 1</i>	2,671	2,536	2,411	2,240		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	1,953	2,419	2,099	1,301		Adjustments to the working balance of pension insurance companies
<i>Detail 1</i>	-1,288	2,674	-930	-2,537		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	3,489	-325	3,228	3,945		Net change in technical provisions
<i>Detail 3</i>	-249	-134	-247	-157		Other adjustments (e.g. Remuneration paid/received for liability distribution and guarantee scheme)
<i>Detail 4</i>	17	15	16	9		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-16	189	32	41		Residual
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	5,421	5,446	5,232	4,128		

(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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	4,455	1,356	3,512	4,086
Net acquisition (+) of financial assets ⁽²⁾	6,470	4,042	7,081	4,868
Currency and deposits (F.2)	4,918	2,507	-2,209	-1,599
Securities other than shares (F.3)	-7,397	1,699	-1,008	2,490
Loans (F.4)	893	-643	3,627	534
Increase (+)	3,510	3,129	8,191	7,035
Reduction (-)	-2,617	-3,772	-4,564	-6,501
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	893	-643	3,627	534
Increase (+)	3,510	3,129	8,191	7,035
Reduction (-)	-2,617	-3,772	-4,564	-6,501
Shares and other equity (F.5)	6,752	238	6,508	4,944
Portfolio investments, net ⁽²⁾	8,499	-203	5,453	4,846
Shares and other equity other than portfolio investments	-1,747	441	1,055	98
Increase (+)	808	948	1,805	511
Reduction (-)	-2,555	-507	-750	-413
Other financial assets (F.1, F.6 and F.7)	1,304	241	163	-1,501
Adjustments ⁽³⁾	582	413	-470	-1,735
Net incurrence (-) of liabilities in financial derivatives (F.34)	692	49	-369	-1,591
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	80	17	-761	-783
Issuances above(-)/below(+) nominal value	-234	7	63	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	82	680	446	840
of which: interest flows attributable to swaps and FRAs	556	599	762	668
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-38	-340	151	-201
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	420	161	-66	-196
Difference between capital and financial accounts (B.9-B.9f)	433	161	-61	-208
Other statistical discrepancies (+/-)	-13	0	-5	12
Change in general government (S.13) consolidated gross debt ^(1, 2)	11,927	5,972	10,057	7,023

*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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	9,522	5,764	6,576	6,502
Net acquisition (+) of financial assets ⁽²⁾	2,541	732	2,420	-1,692
Currency and deposits (F.2)	3,918	1,292	-3,572	-2,245
Securities other than shares (F.3)	-1,697	-2,306	1,101	-984
Loans (F.4)	-182	1,034	3,800	1,859
Increase (+)	552	1,820	6,435	5,471
Reduction (-)	-734	-786	-2,635	-3,612
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-182	1,034	3,800	1,859
Increase (+)	552	1,820	6,435	5,471
Reduction (-)	-734	-786	-2,635	-3,612
Shares and other equity (F.5)	-42	451	1,569	111
Portfolio investments, net ⁽²⁾	236	161	580	6
Shares and other equity other than portfolio investments	-278	290	989	105
Increase (+)	328	797	1,739	511
Reduction (-)	-606	-507	-750	-406
Other financial assets (F.1, F.6 and F.7)	544	261	-478	-433
Adjustments ⁽³⁾	-595	475	-970	364
Net incurrence (-) of liabilities in financial derivatives (F.34)	-471	-90	-940	-460
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-136	382	-833	296
Issuances above(-)/below(+) nominal value	-234	7	63	5
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	286	593	580	730
of which: interest flows attributable to swaps and FRAs	556	599	762	668
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-40	-417	160	-207
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	-215	-179	-224	-169
Difference between capital and financial accounts (B.9-B.9f)	-211	-179	-219	-181
Other statistical discrepancies (+/-)	-4	0	-5	12
Change in central government (S.1311) consolidated gross debt ^(1, 2)	11,253	6,792	7,802	5,005
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	78,451	85,375	93,248	98,505
Central government gross debt (level) (b) ^(2, 5)	79,306	86,098	93,900	98,905
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	855	723	652	400

*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: 31/03/2014	Year			
	2010	2011	2012	2013
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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	354	1,038	2,168	1,712
Net acquisition (+) of financial assets ⁽²⁾	131	41	-441	291
Currency and deposits (F.2)	564	288	133	709
Securities other than shares (F.3)	-6	-442	-643	-51
Loans (F.4)	930	47	169	-551
Increase (+)	1,196	370	301	455
Reduction (-)	-266	-323	-132	-1,006
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	930	47	169	-551
Increase (+)	1,196	370	301	455
Reduction (-)	-266	-323	-132	-1,006
Shares and other equity (F.5)	-1,464	45	21	164
Portfolio investments, net ⁽²⁾	5	-106	-45	171
Shares and other equity other than portfolio investments	-1,469	151	66	-7
Increase (+)	480	151	66	0
Reduction (-)	-1,949	0	0	-7
Other financial assets (F.1, F.6 and F.7)	107	103	-121	20
Adjustments ⁽³⁾	-321	-568	-366	150
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	-11	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-323	-645	-346	144
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⁾	2	77	-9	6
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	213	130	154	-137
Difference between capital and financial accounts (B.9-B.9f)	222	130	154	-137
Other statistical discrepancies (+/-)	-9	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	377	641	1,515	2,016
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,475	11,961	13,530	15,624
Local government gross debt (level) (b) ⁽⁵⁾	11,669	12,310	13,825	15,841
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	194	349	295	217

***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: 31/03/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-5,421	-5,446	-5,232	-4,128
Net acquisition (+) of financial assets ⁽²⁾	3,403	4,796	4,066	6,370
Currency and deposits (F.2)	436	927	1,230	-63
Securities other than shares (F.3)	-5,996	5,901	-2,198	4,052
Loans (F.4)	-51	-1,630	-483	-1,199
Increase (+)	1,642	1,075	1,498	1,109
Reduction (-)	-1,693	-2,705	-1,981	-2,308
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-51	-1,630	-483	-1,199
Increase (+)	1,642	1,075	1,498	1,109
Reduction (-)	-1,693	-2,705	-1,981	-2,308
Shares and other equity (F.5)	8,258	-258	4,918	4,669
Portfolio investments, net ⁽²⁾	8,258	-258	4,918	4,669
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)	756	-144	599	-1,089
Adjustments ⁽³⁾	1,595	440	1,163	-2,353
Net incurrence (-) of liabilities in financial derivatives (F.34)	1,163	139	582	-1,131
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	432	301	581	-1,222
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	422	210	4	110
Difference between capital and financial accounts (B.9-B.9f)	422	210	4	110
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-1	0	1	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-2,785	-4,223	-3,608	-3,936
Social security gross debt (level) (b) ^(2,5)	1	1	2	1
Social security holdings of other subsectors debt (level) (c) ⁻	2,786	4,224	3,610	3,937

***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: 31/03/2014	Year				
		2010	2011	2012	2013	2014
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	3,475	3,727	3,771	3,589	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>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	181,384	189,235	193,254	194,581	198,610

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

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