

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: Finland

Date: 30/09/2014

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 ...(millions of units of national currency) Date: 30/09/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-4,904	-1,999	-4,186	-4,868	-5,466
- Central government	S.1311	-9,951	-6,365	-7,274	-7,030	-6,920
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-407	-1,057	-2,106	-1,598	-1,656
- Social security funds	S.1314	5,454	5,423	5,194	3,760	3,110
		(1)	(1)	(1)	(1)	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		88,160	95,490	105,541	112,664	121,566
<i>By category:</i>						
Currency and deposits	AF.2	661	767	555	614	
Debt securities	AF.3	72,830	76,465	82,960	88,640	
Short-term	AF.31	12,011	8,447	6,317	5,322	
Long-term	AF.32	60,819	68,018	76,643	83,318	
Loans	AF.4	14,669	18,258	22,026	23,410	
Short-term	AF.41	2,003	3,127	4,270	2,489	
Long-term	AF.42	12,666	15,131	17,756	20,921	
General government expenditure on:						
Gross fixed capital formation	P.51g	6,864	7,478	7,896	8,357	8,334
Interest (consolidated)	D.41 (uses)	2,497	2,745	2,840	2,550	2,609
Gross domestic product at current market prices	B.1*g	187,100	196,869	199,069	201,341	204,056

(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: 30/09/2014	Year					
	2010	2011	2012	2013	2014	
Working balance in central government accounts	-10,595	-7,180	-7,777	-8,420	-7,433	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-369	-7	1,315	339	-1,457	
Loans, granted (+)	491	668	3,347	3,856	740	
Loans, repayments (-)	-83	-55	-1,512	-2,372	-529	
Equities, acquisition (+)	6	382	1,476	138	0	
Equities, sales (-)	-221	-133	-119	-73	-1,000	
Other financial transactions (+/-)	-562	-869	-1,877	-1,210	-668	
of which: transactions in debt liabilities (+/-)	21	-244	-1,116	-543	0	
of which: net settlements under swap contracts (+/-)	-556	-599	-762	-668	-668	
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 (D.41)(-)	-209	53	48	49	0	
Other accounts receivable (+)	-145	93	-69	113	0	
Detail 1	-58	235	14	84		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-87	-142	-83	29		Other accounts receivable, other
Other accounts payable (-)	-70	-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	-290	-8	-382	-470	0	Net borrowing/net lending of other Central Government bodies (S1311)
Detail 1	-1,632	-1,354	-1,436	-2,062		Consolidated net-lending of other central government units
Detail 2	1,342	1,346	1,054	1,592		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	1,727	706	-376	1,387	1,970	
Detail 1	-38	-28	-28	-34		Debt cancellation/assumption
Detail 2	158	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	-87	-29	-40		Super dividends
Detail 5	0	-7	-28	-28		PPP
Detail 6	0	0	0	112		Other known differences between working balance and B.9
Detail 7	99	-102	-21	26	1,970	Residual
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-9,951	-6,365	-7,274	-7,030	-6,920	

(ESA 2010 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: 30/09/2014	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		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (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 state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 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	2010		Year 2011		Year 2012		Year 2013		Year 2014	
Data are in ... (millions of units of national currency)										
Date: 30/09/2014										
Working balance in local government accounts	3,026	2,548	1,791	2,694						
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>						
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						
of which: net settlements under swap contracts (+/-)	M	M	M	M						
<i>Detail 1</i>										
<i>Detail 2</i>										
Non-financial transactions not included in the working balance	-2,101	-2,406	-2,612	-2,835						
<i>Detail 1</i>	387	384	382	374						Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-2,581	-2,895	-3,107	-3,264						Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	102	115	123	64						Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-9	-10	-10	-9						Interest expenditure of financial leases
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M						
Other accounts receivable (+)	164	84	23	65						
<i>Detail 1</i>	164	84	23	65						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	-798	-802	-753	-783						Working balance of quasi-corporations classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	-100	-176	-131	-214						
<i>Detail 1</i>	-7	-5	6	8						Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-93	-171	-137	-222						Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-598	-305	-424	-525						
<i>Detail 1</i>	28	34	34	35						Reinvested earnings of mutual funds recorded as property income of S.1313
<i>Detail 2</i>	-117	-41	-148	-132						The effect of revaluation items in the working balance, net
<i>Detail 3</i>	-172	-296	-285	-257						The effect of differences in the recording of net acquisitions of land
<i>Detail 4</i>	90	100	111	120						Rents of financial leases included in the working balance
<i>Detail 5</i>	M	90	-60	-35						Other known differences between working balance and EDP B.9
<i>Detail 6</i>	-427	-192	-76	-256						Residual
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	-407	-1,057	-2,106	-1,598						

(ESA 2010 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 ...(millions of units of national currency)

Date: 30/09/2014

	Year					
	2010	2011	2012	2013	2014	
Working balance in social security accounts	32	-5	300	16		
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>		
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	808	520	419	379		
Detail 1	203	13	2	-16		Investments, net of output for own final use
Detail 2	11	-147	-334	-234		Current and capital transfers, net
Detail 3	584	630	714	602		Reinvested earnings of mutual funds recorded as property income
Detail 4	10	24	37	27		Other items, net
Difference between interest paid (+) and accrued (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	2,660	2,531	2,385	1,959		
Detail 1	2,660	2,531	2,385	1,959		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2						
Other adjustments (+/-) (please detail)	1,954	2,377	2,090	1,406		Adjustments to the working balance of pension insurance companies
Detail 1	-1,288	2,674	-930	-2,193		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	3,489	-325	3,228	3,838		Net change in technical provisions
Detail 3	-249	-134	-247	-233		Other adjustments (e.g. Remuneration paid/received for liability distribution and guarantee scheme)
Detail 4	17	15	16	17		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	-15	147	23	-23		Residual
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	5,454	5,423	5,194	3,760		

(ESA 2010 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	4,904	1,999	4,186	4,868
Net acquisition (+) of financial assets ⁽²⁾	6,512	4,100	7,146	5,240
Currency and deposits (F.2)	4,954	2,502	-2,216	-1,586
Debt securities (F.3)	-7,400	1,737	-1,006	2,593
Loans (F.4)	894	-648	3,642	832
<i>Increase (+)</i>	3,511	3,134	8,216	7,228
<i>Reduction (-)</i>	-2,617	-3,782	-4,574	-6,396
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	894	-648	3,642	832
<i>Increase (+)</i>	3,511	3,134	8,216	7,228
<i>Reduction (-)</i>	-2,617	-3,782	-4,574	-6,396
Equity and investment fund shares/units (F.5)	6,750	255	6,513	5,170
Portfolio investments, net ⁽²⁾	8,492	-196	5,453	5,072
Equity and investment fund shares/units other than portfolio investments	-1,742	451	1,060	98
<i>Increase (+)</i>	813	958	1,810	511
<i>Reduction (-)</i>	-2,555	-507	-750	-413
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,314	254	223	-1,769
Other financial assets (F.1, F.6)	0	0	-10	0
Adjustments ⁽³⁾	646	917	-1,264	-2,747
Net incurrence (-) of liabilities in financial derivatives (F.71)	692	49	-369	-1,593
Net incurrence (-) of other accounts payable (F.8)	39	-1	-805	-1,122
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-3	3	2
Issuances above(-)/below(+) nominal value	-234	7	63	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-473	87	-316	172
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-40	-338	160	-206
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	661	1,116	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	616	314	-17	-238
Difference between capital and financial accounts (B.9-B.9f)	612	315	-11	-194
Other statistical discrepancies (+/-)	4	-1	-6	-44
Change in general government (S.13) consolidated gross debt ^(1,2)	12,678	7,330	10,051	7,123

*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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*	9,951	6,365	7,274	7,030
Net acquisition (+) of financial assets ⁽²⁾	2,541	739	2,402	-1,681
Currency and deposits (F.2)	3,918	1,280	-3,574	-2,277
Debt securities (F.3)	-1,697	-2,276	1,086	-941
Loans (F.4)	-182	1,025	3,767	1,880
Increase (+)	552	1,820	6,435	5,492
Reduction (-)	-734	-795	-2,668	-3,612
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-182	1,025	3,767	1,880
Increase (+)	552	1,820	6,435	5,492
Reduction (-)	-734	-795	-2,668	-3,612
Equity and investment fund shares/units (F.5)	-42	451	1,569	335
Portfolio investments, net ⁽²⁾	236	161	580	230
Equity and investment fund shares/units other than portfolio investments	-278	290	989	105
Increase (+)	328	797	1,739	511
Reduction (-)	-606	-507	-750	-406
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	544	259	-446	-678
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-491	984	-1,727	-388
Net incurrence (-) of liabilities in financial derivatives (F.71)	-471	-90	-940	-449
Net incurrence (-) of other accounts payable (F.8)	-138	377	-831	199
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-3	3	2
Issuances above(-)/below(+) nominal value	-234	7	63	5
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-270	-6	-182	62
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	661	1,116	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-87	-8	-101	130
Difference between capital and financial accounts (B.9-B.9f)	-82	-7	-95	174
Other statistical discrepancies (+/-)	-5	-1	-6	-44
Change in central government (S.1311) consolidated gross debt ^(1, 2)	11,914	8,080	7,848	5,091
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	79,112	87,324	95,243	100,586
Central government gross debt (level) (b) ^(2, 5)	79,967	88,047	95,895	100,986
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.3 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 ...(millions of units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(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
Debt securities (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
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-) of local government (S.1313)*	407	1,057	2,106	1,598
Net acquisition (+) of financial assets ⁽²⁾	174	97	-358	593
Currency and deposits (F.2)	600	295	128	754
Debt securities (F.3)	-8	-429	-626	9
Loans (F.4)	931	52	217	-274
Increase (+)	1,197	375	326	627
Reduction (-)	-266	-323	-109	-901
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	931	52	217	-274
Increase (+)	1,197	375	326	627
Reduction (-)	-266	-323	-109	-901
Equity and investment fund shares/units (F.5)	-1,466	62	26	166
Portfolio investments, net ⁽²⁾	-2	-99	-45	173
Equity and investment fund shares/units other than portfolio investments	-1,464	161	71	-7
Increase (+)	485	161	71	0
Reduction (-)	-1,949	0	0	-7
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	117	117	-93	-62
Other financial assets (F.1, F.6)	0	0	-10	0
Adjustments ⁽³⁾	-361	-578	-403	9
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-11	0
Net incurrence (-) of other accounts payable (F.8)	-361	-657	-392	8
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	79	0	1
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	247	135	118	-170
Difference between capital and financial accounts (B.9-B.9f)	238	135	118	-170
Other statistical discrepancies (+/-)	9	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	467	711	1,463	2,030
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	11,833	12,389	13,906	16,014
Local government gross debt (level) (b) ⁽⁵⁾	12,027	12,738	14,201	16,231
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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	-5,454	-5,423	-5,194	-3,760
Net acquisition (+) of financial assets ⁽²⁾	3,403	4,796	4,066	6,429
Currency and deposits (F.2)	436	927	1,230	-63
Debt securities (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
Equity and investment fund shares/units (F.5)	8,258	-258	4,918	4,669
Portfolio investments, net ⁽²⁾	8,258	-258	4,918	4,669
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	756	-144	599	-1,030
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	1,594	440	1,163	-2,472
Net incurrence (-) of liabilities in financial derivatives (F.71)	1,163	139	582	-1,144
Net incurrence (-) of other accounts payable (F.8)	435	301	581	-1,328
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-4	0	0	0
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	456	187	-34	-198
Difference between capital and financial accounts (B.9-B.9f)	456	187	-34	-198
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⁾	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.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2014		2010	2011	Year 2012	2013	2014
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	3,529	3,843	3,903	3,979	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)	189,599	197,720	200,060	201,948	204,613

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

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