

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Finland Data are in million EUR Date:30/3/2006	ESA 95 codes	2002 (f)	2003 (f)	Year 2004 (h)	2005 (h)	2006 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	5896	3650	3525	4094	4023
- Central government	S.1311	2001	981	934	1259	649
- State government	S.1312					
- Local government	S.1313	-340	-912	-1173	-1150	-780
- Social security funds	S.1314	4235	3581	3764	3985	4154
General government consolidated gross debt Level at nominal value outstanding at end of year		59,400	64,719	67,270	63,812	64,270
<i>By category:</i>						
Currency and deposits	AF.2	236	264	298	332	
Securities other than shares, exc. financial derivatives	AF.33	51,478	53,231	56,285	53,498	
Short-term	AF.331	7,314	5,913	7,843	4,126	
Long-term	AF.332	44,164	47,318	48,442	49,372	
Loans	AF.4	7,686	11,224	10,687	9,982	
Short-term	AF.41	73	3,015	2,027	1,136	
Long-term	AF.42	7,613	8,209	8,660	8,846	
General government expenditure on: Gross fixed capital formation	P.51	3902	4208	4464	4404	4317
Interest (consolidated)	EDP D.41	3011	2533	2323	2297	2511
<i>tilinpido p.m.: Interest (consolidated)</i>	D.41 (uses)	3011	2754	2683	2595	2511
Gross domestic product at current market prices	B.1*g	143974	145938	151935	155320	162329

(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 deficit and the central government deficit/surplus

Member State: Finland Data are in million EUR Date: 30/3/ 2006	Year 2002 (f)	2003 (f)	2004 (h)	2005 (h)	2006 (planned)	Specifications
Working balance in central government accounts	1689	-1806	2131	1523	-492	Unconsolidated net financing requirement of state budget / cash balance before 2003
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions included in the budget	-1380	-252	-2408	-1750	-583	
Loans, granted (+)	80	75	63	125	63	
Loans, repayments (-)	-156	-167	-294	-330	-229	
Equities, acquisition (+)	128	49	1	0	0	
Equities, sales (-)	-1490	-201	-2161	-1493	-420	
Other financial transactions (+/-)	58	-8	-17	-52	3	
Other accounts receivable (+) and payable (-)	339	50	263	742	0	
ESA95 time adjustment of taxies and subsidies	473	-143	68	489	0	
Difference in recording of surplus of corporations and state departmental en	0	142	153	155	0	Difference of net revenue between budget and national accounts
Other accrual recording other than interests	-134	51	42	98	0	Difference of net revenue between budget and national accounts
Difference between interest paid (+) and accrued (EDP D.41)(-)	813	2119	97	76	0	
Accrual adjustments to ESA95 interests	469	1871	52	31	0	Interests in national accounts (incl. accrued emission gains/losses)
Net outlays of government debt servicing recorded in the budget	344	248	45	45	0	Interests in the budget (incl. emission gains/losses, early redemptions)
Other adjustments (+/-) (please detail)	-282	85	90	13	1048	
Debt cancellation/assumption	-150	-14	-33	-22	0	Write-offs of receivables in the state book-keeping
Difference in recording of leasing	0	0	0	0	0	
Other	-132	99	123	35	1048	
Transfers from extrabudgetary funds, net	-911	-1036	-996	-1365	-1349	
Transfers from the funds (-)	-942	-1057	-1004	-1392	-1366	Consolidation of internal items Transfers from extrabudgetary funds (mainly State pension fund)
Transfers to the funds, incl. Interests (+)	31	21	8	27	17	Transfers to extrabudgetary funds (mainly State pension fund)
Net lending/borrowing of budgetary units (consolidated)	268	-840	-823	-761	-1376	
Net borrowing (+) or lending (+) of extrabudgetary funds (consolidated)	1733	1821	1757	2020	2025	Net lending of the extrabudgetary funds
Net borrowing (-) / lending(+) (EDP B.9) of central government (S.1311)	2001	981	934	1259	649	
<i>(Esa 95 accounts)</i>						

Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus

Member State: FINLAND Data are in million EUR Date: 30/3/2006	Year				Specifications and sources
	2002 (f)	2003 (h)	2004 (h)	2005 (h)	
Working balance in local government accounts	2263	1584	1440	1401	Annual margin in the Statistics of finances and activities of municipalities and joint municipalities
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	0	0	0	0	These items are not included in annual margin
Loans (+/-)					
Equities (+/-)					
Other financial transactions (+/-)					
Adjustment for non-financial transactions not considered in the working balance	-163	175	242	292	
Adjustment to taxes	-325	10	73	118	Time adjustment of income tax+ before 2002 difference in recording VAT
Other adjustments for the working balance	162	165	169	174	Withdrawals from income of municipal departmental enterprises classified outside S.1313
Difference between interest paid (+) and accrued (EDP D.41)(-)					
Other accounts receivable (+)					
Other accounts payable (-)					
Adjustment for subsector delimitation	-388	-480	-501	-549	
Working balance of the units classified outside S.1313 (- = surplus)	-425	-524	-567	-615	Annual margin of departmental enterprises classified outside S.1313
Working balance of the units not included in the working balance but classified in S.1313	37	44	66	66	Annual margin of units of Province of Åland, Finnish Association of Municipalities etc.
Other adjustments (+/-) (please detail)	-2051	-2191	-2354	-2294	Expenditure or revenue not included in annual margin but recorded for net lending
Investments	-2207	-2329	-2400	-2374	ESA95 annual accounts, not included in annual margin
Capital transfers, net	158	150	149	149	Not included in annual margin
Other	-2	-12	-103	-69	Statistical discrepancy
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-340	-912	-1173	-1150	
<i>(ESA 95 accounts)</i>					

(1) Please indicate status of data: estimated, half-finalized, final.
Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2D: Provision of the data which explain the transition between the working balances and social security funds deficit/surplus

Member State: Finland Data are in million EUR Date: 30/3/ 2006		Year 2002 (f)	2003 (h)	2004 (h)	2005 (h)	
Working balance in Othersocial security funds accounts		80	-234	-330	-71	Accrual based working balance of other social security funds
<i>(please specify whether this working balance is cash-based)</i> S. 13149 Other Social security funds						Composite working balance, i.e. sum total of the deficits/surpluses of the 'other social security funds' (S13419) published in the annual reports of these funds.
1	Adjustement for interests not considered in the working balance	17	19	11	10	
2	Transfers from other social security funds	-65	-57	-53	-74	Consolidation of internal transfers
3	Other adjustements (+/-) (Residual)	-59	-52	1	51	
4	Net borrowing (-) lending(+) EDP B.9) of Other social security funds	-27	-324	-371	-84	Working balance of S. 13149 + 1+2+3
S. 13141 Employment Pension Schemes						
5	Property income	2489	2364	2651	2366	ESA95 sector accounts of S13141
6	Actual social contributions, receivable	11142	11416	11882	12430	ESA95 sector accounts of S13141
7	Funded social benefits, payable	-9823	-10370	-10864	-11245	ESA95 sector accounts of S13141
8	Other transfers from state and other social security funds, current taxes, gross fixed capital formation etc. (+/-)	454	495	466	518	ESA95 sector accounts of S13141
9	Net borrowing (-)/lending(+) (EDP) of Employment Pension Schemes	4262	3905	4135	4069	5+6+7+8
Net borrowing (-)/lending(+) (EDP B.9) of Social security funds S.1314		4235	3581	3764	3985	4+9
<i>(ESA 95 accounts)</i>						
(1) Please indicate status of data: estimated, half-finalized, final.						
Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.						

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 million EUR Date: 30/3/ 2006	2002 (f)	2003 (f)	2004 (h)	2005 (h)	Specifications and sources
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-5896	-3650	-3525	-4094	
Net acquisition (+) of financial assets ⁽³⁾	6576	8830	6683	1787	
Currency and deposits (F.2)	997	3995	1251	-1412	
Securities other than shares (F.3)	3249	1132	5020	2369	
Loans (F.4)	110	-418	-716	-267	
Increase (+)	826	765	1056	1080	
Reduction (-)	-716	-1183	-1772	-1347	
Shares and other equity (F.5)	1816	4171	1003	1524	
Increase (+)	3527	4484	3319	4888	
Reduction (-)	-1711	-313	-2316	-3364	
Other financial assets (F.1, F.6 and F.7)	404	-50	125	-427	
Adjustments	-636	-3	-636	-340	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-17	-511	-213	-272	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-476	319	-566	-211	
Issuances above(-)/below(+) par	-4	65	36	6	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	354	286	230	105	
Redemptions of debt above(+)/below(-) par	324	152	3	33	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-827	-314	-126	-1	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	10	0	0	0	
Statistical discrepancies	234	142	29	-811	
Difference between financial and capital accounts (B.9f-B.9)*	269	227	99	-226	
Other statistical discrepancies (+/-)	-35	-85	-70	-585	
Change in general government (S.13) consolidated gross debt ⁽²⁾	278	5319	2551	-3458	
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.					
(1) Please indicate the status of the data: estimated, half-finalized, final.	(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(3) Consolidated within general government.	(4) Including capital uplift				
(5) Due to exchange-rate movements and to swap activity.	(6) AF.2, AF.33 and AF.4. At face value.				

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Member State: Finland Data are in million EUR Date:30/3/ 2006	Year			
	2002 (f)	2003 (f)	2004 (h)	2005 (h)
Net borrowing (+)/lending (-)(EDP B.9) of central government (S.1311)*	-2001	-981	-934	-1259
Net acquisition (+) of financial assets⁽³⁾	-16	4885	1542	-2083
Currency and deposits (F.2)	-68	4619	1131	-834
Securities other than shares (F.3)	353	-268	1907	133
Loans (F.4)	-33	-25	327	241
Increase (+)	793	700	1056	1080
Reduction (-)	-826	-725	-729	-839
Shares and other equity (F.5)	-616	495	-1701	-1149
Increase (+)	924	784	615	2215
Reduction (-)	-1540	-289	-2316	-3364
Other financial assets (F.1, F.6 and F.7)	348	64	-122	-474
Adjustments	-302	208	-210	-359
Net incurrence (-) of liabilities in financial derivatives (F.34)	53	-235	-337	-288
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-302	267	-141	-211
Issuances above(-)/below(+) par	-4	65	42	6
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	446	311	274	96
Redemptions of debt above(+)/below(-) par	352	183	3	39
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-857	-383	-51	-1
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	10	0	0	0
Statistical discrepancies	107	9	430	181
Difference between financial and capital accounts (B.9f-B.9)*	107	91	426	253
Other statistical discrepancies (+/-)	0	-82	4	-72
Change in central government (S.1311) consolidated gross debt⁽⁷⁾	-2212	4121	828	-3520
Central government contribution to general government debt (a=b-c)	58868	63085	63969	60500
Central government gross debt (level) (b) ⁽³⁾	59987	64108	64936	61416
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	1119	1023	967	916
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
<p>(1) Please indicate the status of the data: estimated, half-finalized, final.</p> <p>(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.</p> <p>(3) Consolidated within central government.</p> <p>(4) Including capital uplift</p> <p>(5) Due to exchange-rate movements and to swap activity.</p> <p>(6) AF.2, AF.33 and AF.4. At face value.</p>				

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 million EUR Date:30/3/2006	Year				Specifications and sources
	2002 (f)	2003 (f)	2004 (h)	2005 (h)	
Net borrowing (+)/lending (-)(EDP B.9) of local government (S.1313)*	340	912	1173	1150	
Net acquisition (+) of financial assets ⁽³⁾	291	-188	199	-83	
Currency and deposits (F.2)	355	-192	-17	-183	
Securities other than shares (F.3)	-133	259	-117	83	
Loans (F.4)	51	-196	-42	-32	
Increase (+)	51	0	0	0	
Reduction (-)	0	-196	-42	-32	
Shares and other equity (F.5)	92	88	275	2	
Increase (+)	263	88	275	2	
Reduction (-)	-171	0	0	0	
Other financial assets (F.1, F.6 and F.7)	-74	-147	100	47	
Adjustments	-145	142	-343	0	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-3	1	0	0	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-172	72	-268	0	
Issuances above(-)/below(+) par					
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)					
Redemptions of debt above(+)/below(-) par					
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	30	69	-75	0	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies	-183	-68	-119	-620	
Difference between financial and capital accounts (B.9f-B.9)*	-183	-66	-119	-619	
Other statistical discrepancies (+/-)	0	-2	0	-1	
Change in local government (S.1313) consolidated gross debt ⁽³⁾	303	798	910	447	
Local government contribution to general government debt (a=b-c)	5360	6218	7164	7552	
Local government gross debt (level) (b) ^a	5583	6381	7291	7738	
Local government holdings of other subsectors debt (level) (c) ^a	223	163	127	186	
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.					
(1) Please indicate the status of the data: estimated, half-finalized, final.	(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(3) Consolidated within local government.	(4) Including capital uplift				
(5) Due to exchange-rate movements and to swap activity.	(6) 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 million EUR Date: 30/3/ 2006	Year				Specifications and sources
	2002 (f)	2003 (f)	2004 (h)	2005 (h)	
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-4235	-3581	-3764	-3985	
Net acquisition (+) of financial assets ⁽³⁾	4081	3749	4073	3829	
Currency and deposits (F.2)	710	-432	137	-395	
Securities other than shares (F.3)	853	831	2359	2113	
Loans (F.4)	-34	-344	-1100	-560	
Increase (+)	0	65	0	0	
Reduction (-)	-34	-409	-1100	-560	
Shares and other equity (F.5)	2340	3588	2429	2671	
Increase (+)	2340	3588	2429	2671	
Reduction (-)	0	0	0	0	
Other financial assets (F.1, F.6 and F.7)	212	106	248	0	
Adjustments	-151	-370	-134	16	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-67	-277	124	16	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-84	-93	-258	0	
Issuances above(-)/below(+) par					
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)					
Redemptions of debt above(+)/below(-) par					
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾					
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies	345	202	-208	140	
Difference between financial and capital accounts (B.9f-B.9)*	345	202	-208	140	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ⁽³⁾	40	0	-33	0	
Social security contribution to general government debt (a=b-c)	-4828	-4584	-3863	-4240	
Social security gross debt (level) (b) ⁽³⁾	69	69	36	36	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	4897	4653	3899	4276	
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.					
<p>(1) Please indicate the status of the data: estimated, half-finalized, final.</p> <p>(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.</p> <p>(3) Consolidated within social security.</p> <p>(4) Including capital uplift</p> <p>(5) Due to exchange-rate movements and to swap activity.</p> <p>(6) AF.2, AF.33 and AF.4. At face value.</p>					

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 million EUR Date:30/3/ 2006		Year			
		2002 (f)	2003 (f)	2004 (h)	2005 (h)
Statement Number					
2	Trade credits and advances (AF.71 L)	2648	2697	2728	2743
3	Amount outstanding in the government debt from the financing of public undertakings				
	<i>Data:</i>				
	<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)	144282	143880	152635	155138
	(1) Please indicate status of data: estimated, half-finalized, final.				
	(2) Data to be provided in particular when GNI (also known as GNP) is substantially greater than GDP.				