

## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 3605/93 as amended,  
the Statements contained in the Council minutes of 22/11/1993,  
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

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Set of reporting tables as endorsed by the CMFB on 26/6/2003.

### **- Reporting before 1 October 2006**

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

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

*Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

<b>Please mention data sources and whether the data supplied are publicly available.</b>
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**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data**

Member State: Finland	ESA 95 codes	Year				
Data are in million EUR		2002	2003	2004	2005	2006
Date: 28/9/2006		(f)	(f)	(h)	(h)	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	5896	3650	3525	4178	4872
- Central government	S.1311	2001	981	934	909	1006
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-340	-912	-1173	-1030	-528
- Social security funds	S.1314	4235	3581	3764	4299	4394
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		59400	64719	67242	65053	65261
<i>By category:</i>						
Currency and deposits	AF.2	236	264	298	354	
Securities other than shares, exc. financial derivatives	AF.33	51478	53231	56285	54106	
Short-term	AF.331	7314	5913	7843	4117	
Long-term	AF.332	44164	47318	48442	49989	
Loans	AF.4	7686	11224	10659	10593	
Short-term	AF.41	73	3015	2027	1137	
Long-term	AF.42	7613	8209	8632	9456	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	3902	4208	4464	4145	4337
<b>Interest (consolidated)</b>	EDP D.41	3011	2533	2323	2333	2584
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	3011	2754	2683	2631	2584
<b>Gross domestic product at current market prices</b>	B.1*g	143974	145938	151935	157377	166786

(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	Year					
Data are in million EUR	2002	2003	2004	2005	2006	
Date: 28/9/2006	(f)	(f)	(h)	(h)	planned	
<b>Working balance in central government accounts</b>	<b>1689</b>	<b>-1806</b>	<b>2131</b>	<b>1511</b>	<b>300</b>	<b>Unconsolidated net financing requirement of state budget / cash balance before 2003</b>
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-1380	-252	-2408	-1762	-655	
Loans, granted (+)	80	75	63	113	63	
Loans, repayments (-)	-156	-167	-294	-330	-298	
Equities, acquisition (+)	128	49	1	0	0	
Equities, sales (-)	-1490	-201	-2161	-1493	-420	
Other financial transactions (+/-)	58	-8	-17	-52	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	813	2119	97	76	0	
Other accounts receivable (+)	339	-92	110	560	0	Other accounts receivable/payable, net
Detail 1	473	-143	68	502		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-134	51	42	58		Accrual recording of other transactions
Other accounts payable (-)	0	0	0	0	0	
Detail 1						
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	822	785	761	351	797	Non-consolidated net-lending of extra-budgetary funds
Detail 1	1733	1821	1757	1716		Consolidated net-lending of extra-budgetary funds
Detail 2	-911	-1036	-996	-1365		Transfers from extra-budgetary funds to the budget, net
Other adjustments (+/-) (please detail)	-282	227	243	173	564	
Detail 1	-150	-14	-33	-21		Debt cancellation/assumption
Detail 2	0	142	153	155		Reinvested earnings on FDI
Detail 3	-132	99	123	39	564	Residual
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>2001</b>	<b>981</b>	<b>934</b>	<b>909</b>	<b>1006</b>	
<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 2B: Provision of the data which explain the transition between the working balances and the state government deficit/surplus**

Member State: Finland	Year					
Data are in million EUR	2002	2003	2004	2005	2006	
Date: 28/9/2006	(f)	(f)	(h)	(h)	planned	
<b>Working balance in state government accounts</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered 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		
Detail 1						
Detail 2						
Non-financial transactions not considered 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						
Adjustment for subsector delimitation	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<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 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: 28/9/2006	Year				2006 planned	
	2002 (f)	2003 (f)	2004 (h)	2005 (h)		
<b>Working balance in local government accounts</b>	<b>2263</b>	<b>1584</b>	<b>1440</b>	<b>1477</b>		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		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	-163	175	242	220		
Detail 1	-325	10	73	48		Time adjustment of income tax
Detail 2	162	165	169	172		Withdrawals from income of municipal departmental enterprises classified outside S.1313
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-388	-480	-501	-560		
Detail 1	-425	-524	-567	-610		Annual margin of departmental enterprises classified outside S.1313
Detail 2	37	44	66	50		Annual margin of units of Province of Åland, Finnish Association of Municipalities etc.
Other adjustments (+/-) <i>(please detail)</i>	-2052	-2191	-2354	-2167		
Detail 1	-2207	-2329	-2400	-2372		Investments, not included in annual margin
Detail 2	158	150	149	149		Capital transfers, net. Not included in annual margin
Detail 3	-3	-12	-103	56		Statistical discrepancy
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-340</b>	<b>-912</b>	<b>-1173</b>	<b>-1030</b>		

*(ESA 95 accounts)*

(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 the social security deficit/surplus**

Member State: Finland	Year					
Data are in million EUR	2002	2003	2004	2005	2006	
Date: 28/9/2006	(f)	(f)	(h)	(h)	planned	
<b>Working balance in social security accounts</b>	<b>80</b>	<b>-234</b>	<b>-345</b>	<b>-58</b>		<b>Accrual based working balance of other social security funds sub-sector (S.13149)</b>
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	4262	3905	4135	4378		Net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	2489	2364	2651	2527		Property income (ESA95 sector accounts of S13141)
Detail 2	11142	11416	11882	12433		Actual social contributions, receivable (ESA95 sector accounts of S13141)
	-9823	-10370	-10864	-11233		Funded social benefits, payable (ESA95 sector accounts of S13141)
	454	495	466	651		Other transfers from/to other general government subsectors, current taxes, gross fixed capital formation etc.; net (+/-) (ESA95 sector accounts of S13141)
Other adjustments (+/-) (please detail)	-107	-90	-26	-21		Other adjustments to the S.13149 working balance
Detail 1	17	19	11	15		Adjustment for interests not considered in the working balance (S.13149)
Detail 2	-65	-57	-53	-74		Consolidation of internal transfers (S.13149)
Detail 3	-59	-52	16	38		Residual
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>4235</b>	<b>3581</b>	<b>3764</b>	<b>4299</b>		

(ESA 95 accounts)

(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	Year			
	2002	2003	2004	2005
Data are in million EUR	(f)	(f)	(f)	(h)
Date: 28/9/2006				
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-5896</b>	<b>-3650</b>	<b>-3525</b>	<b>-4178</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>6443</b>	<b>8830</b>	<b>6803</b>	<b>2215</b>
Currency and deposits (F.2)	997	3995	1254	-405
Securities other than shares (F.3)	3168	1132	4931	1878
Loans (F.4)	110	-418	-716	140
Increase (+)	826	765	1056	1056
Reduction (-)	-716	-1183	-1772	-916
Shares and other equity (F.5)	1764	4173	1209	1193
Increase (+)	3527	4462	3526	4906
Reduction (-)	-1763	-289	-2317	-3713
Other financial assets (F.1, F.6 and F.7)	404	-52	125	-591
<b>Adjustments <sup>(3)</sup></b>	<b>-636</b>	<b>-3</b>	<b>-702</b>	<b>-715</b>
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	-578	-570
Issuances above(-)/below(+) nominal value	-4	65	36	6
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	354	286	230	91
Redemptions of debt above(+)/below(-) nominal value	324	152	3	33
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-827	-314	-180	-3
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	10	0	0	0
<b>Statistical discrepancies</b>	<b>367</b>	<b>142</b>	<b>-53</b>	<b>489</b>
Difference between capital and financial accounts (B.9-B.9f)	402	227	17	443
Other statistical discrepancies (+/-)	-35	-85	-70	46
<b>Change in general government (S.13) consolidated gross debt <sup>(2)</sup></b>	<b>278</b>	<b>5319</b>	<b>2523</b>	<b>-2189</b>

**\*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.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(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: 28/9/2006	Year			
	2002 (f)	2003 (f)	2004 (f)	2005 (h)
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-2001</b>	<b>-981</b>	<b>-934</b>	<b>-909</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-149</b>	<b>4885</b>	<b>1541</b>	<b>-2263</b>
Currency and deposits (F.2)	-68	4619	1131	-756
Securities other than shares (F.3)	272	-268	1907	133
Loans (F.4)	-33	-25	327	232
Increase (+)	793	700	1056	1049
Reduction (-)	-826	-725	-729	-817
Shares and other equity (F.5)	-668	495	-1702	-1243
Increase (+)	924	784	615	2259
Reduction (-)	-1592	-289	-2317	-3502
Other financial assets (F.1, F.6 and F.7)	348	64	-122	-629
<b>Adjustments <sup>(3)</sup></b>	<b>-302</b>	<b>208</b>	<b>-210</b>	<b>-359</b>
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(+) nominal value	-4	65	42	6
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	446	311	274	96
Redemptions of debt above(+)/below(-) nominal value	352	183	3	39
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-857	-383	-51	-1
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	10	0	0	0
<b>Statistical discrepancies</b>	<b>240</b>	<b>9</b>	<b>431</b>	<b>120</b>
Difference between capital and financial accounts (B.9-B.9f)	240	91	427	125
Other statistical discrepancies (+/-)	0	-82	4	-5
<b>Change in central government (S.1311) consolidated gross debt <sup>(2)</sup></b>	<b>-2212</b>	<b>4121</b>	<b>828</b>	<b>-3411</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>58868</b>	<b>63085</b>	<b>63969</b>	<b>60630</b>
Central government gross debt (level) (b) <sup>(3)</sup>	59987	64108	64936	61525
Central government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	1119	1023	967	895

**\*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) Consolidated within central government.  
(3) Due to exchange-rate movements and to swap activity.

- (4) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(5) Including capital uplift  
(6) 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 million EUR Date: 28/9/2006	Year			
	2002 (f)	2003 (f)	2004 (h)	2005 (h)
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	0	0	0	0
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
Shares and other equity (F.5)	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
<b>Adjustments <sup>(9)</sup></b>	0	0	0	0
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	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
<b>Change in state government (S.1312) consolidated gross debt <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(3)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	M	M	M	M

**\*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.  
(3) Consolidated within state government.  
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(4) Including capital uplift  
(6) 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	Year			
	2002 (f)	2003 (f)	2004 (f)	2005 (h)
Data are in million EUR				
Date: 28/9/2006				
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>340</b>	<b>912</b>	<b>1173</b>	<b>1030</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>291</b>	<b>-188</b>	<b>199</b>	<b>124</b>
Currency and deposits (F.2)	355	-192	-17	236
Securities other than shares (F.3)	-133	259	-117	-8
Loans (F.4)	51	-196	-42	-101
Increase (+)	51	0	0	0
Reduction (-)	0	-196	-42	-101
Shares and other equity (F.5)	92	88	275	-211
Increase (+)	263	88	275	0
Reduction (-)	-171	0	0	-211
Other financial assets (F.1, F.6 and F.7)	-74	-147	100	208
<b>Adjustments <sup>(4)</sup></b>	<b>-145</b>	<b>142</b>	<b>-409</b>	<b>-147</b>
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	-280	-145
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	30	69	-129	-2
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-183</b>	<b>-68</b>	<b>-81</b>	<b>27</b>
Difference between capital and financial accounts (B.9-B.9f)	-183	-66	-81	27
Other statistical discrepancies (+/-)	0	-2	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(2)</sup></b>	<b>303</b>	<b>798</b>	<b>882</b>	<b>1034</b>
<b>Local government contribution to general government debt (a=b-c)</b>	<b>5360</b>	<b>6218</b>	<b>7136</b>	<b>8170</b>
Local government gross debt (level) (b) <sup>a</sup>	5583	6381	7263	8297
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	223	163	127	127

**\*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.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(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	Year			
	2002 (f)	2003 (f)	2004 (f)	2005 (h)
Data are in million EUR				
Date: 28/9/2006				
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-4235</b>	<b>-3581</b>	<b>-3764</b>	<b>-4299</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>4139</b>	<b>3732</b>	<b>4213</b>	<b>4072</b>
Currency and deposits (F.2)	710	-432	140	115
Securities other than shares (F.3)	853	831	2270	1656
Loans (F.4)	-34	-344	-1100	-77
Increase (+)	0	65	0	7
Reduction (-)	-34	-409	-1100	-84
Shares and other equity (F.5)	2340	3590	2636	2647
Increase (+)	2340	3590	2636	2647
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	270	87	267	-269
<b>Adjustments <sup>(3)</sup></b>	<b>-209</b>	<b>-353</b>	<b>-153</b>	<b>-99</b>
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)	-142	-76	-277	-115
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>345</b>	<b>202</b>	<b>-329</b>	<b>291</b>
Difference between capital and financial accounts (B.9-B.9f)	345	202	-329	291
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(2)</sup></b>	<b>40</b>	<b>0</b>	<b>-33</b>	<b>-35</b>
<b>Social security contribution to general government debt (a=b-c)</b>	<b>-4828</b>	<b>-4584</b>	<b>-3863</b>	<b>-3747</b>
Social security gross debt (level) (b) <sup>(3)</sup>	69	69	36	1
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	4897	4653	3899	3748

**\*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.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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 million EUR Date: 28/9/2006	Year				
		2002 (f)	2003 (f)	2004 (f)	2005 (h)	2006 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	2648	2697	2728	2708	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	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	<b>Gross National Income at current market prices (B.5*g)(2)</b>	144282	143880	152635	157346	166842

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

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