

## **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 April 2007**

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

**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 millions of EUR		2003	2004	2005	2006	2007
Date: 29/3/ 2007		(f)	(f)	(h)	(h)	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	3650	3526	4292	6497	6353
- Central government	S.1311	981	934	921	1772	1622
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-912	-1172	-1021	-504	-226
- Social security funds	S.1314	3581	3764	4392	5229	4957
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		64719	67242	65053	65678	65666
<i>By category:</i>						
Currency and deposits	AF.2	264	298	354	387	
Securities other than shares, exc. financial derivatives	AF.33	53231	56285	54106	54892	
Short-term	AF.331	5913	7843	4117	6626	
Long-term	AF.332	47318	48442	49989	48266	
Loans	AF.4	11224	10659	10593	10399	
Short-term	AF.41	3015	2027	1137	68	
Long-term	AF.42	8209	8632	9456	10331	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	4208	4464	4125	4400	4708
<b>Interest (consolidated)</b>	EDP D.41	2533	2323	2352	2401	2727
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	2754	2683	2650	2579	2727
<b>Gross domestic product at current market prices</b>	B.1*g	145938	152345	157162	167911	175695

(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 millions of EUR	2003	2004	2005	2006	2007	
Date: 29/3/ 2007	(f)	(f)	(h)	(h)	planned	
<b>Working balance in central government accounts</b>	<b>-1806</b>	<b>2131</b>	<b>1511</b>	<b>1538</b>	<b>170</b>	<b>Non-consolidated net financing requirement of state budget</b>
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-252	-2408	-1762	-1755	-588	
Loans, granted (+)	75	63	113	67	67	
Loans, repayments (-)	-167	-294	-330	-144	-235	
Equities, acquisition (+)	49	1	0	1	0	
Equities, sales (-)	-201	-2161	-1493	-1650	-420	
Other financial transactions (+/-)	-8	-17	-52	-29	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	2119	97	76	70	0	
Other accounts receivable (+)	-92	110	572	348	0	Other accounts receivable/payable, net
Detail 1	-143	68	514	319	0	Time-adjustment of taxes, subsidies and EU-grants
Detail 2	51	42	58	29	0	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	785	761	351	1649	1985	Non-consolidated net-lending of extra-budgetary funds
Detail 1	1821	1757	1716	1796		Consolidated net-lending of extra-budgetary funds
Detail 2	-1036	-996	-1365	-147		Transfers from extra-budgetary funds to the budget, net
Other adjustments (+/-) (please detail)	227	243	173	-78	55	
Detail 1	-14	-33	-21	-22		Debt cancellation/assumption
Detail 2	142	153	155	2		Reinvested earnings on FDI
Detail 3	99	123	39	-58	55	Residual
Detail 4						
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>981</b>	<b>934</b>	<b>921</b>	<b>1772</b>	<b>1622</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 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 millions of EUR	2003	2004	2005	2006	2007
Date: 29/3/ 2007	(f)	(f)	(h)	(h)	planned
<b>Working balance in state government accounts</b>	M	M	M	M	
<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 (+/-) <i>(please detail)</i>	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	M	M	M	M	
<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	Year					
Data are in millions of EUR	2003	2004	2005	2006	2007	
Date: 29/3/ 2007	(f)	(f)	(h)	(h)	planned	
<b>Working balance in local government accounts</b>	<b>1584</b>	<b>1440</b>	<b>1477</b>	<b>1876</b>	<b>L</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	L	
Loans (+/-)	0	0	0	0	L	
Equities (+/-)	0	0	0	0	L	
Other financial transactions (+/-)	0	0	0	0	L	
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	175	242	220	365	L	
Detail 1	10	73	48	185	L	Time adjustment of income tax
Detail 2	165	169	172	180	L	Withdrawals from income of municipal departmental enterprises classified outside S.1313
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0	L	
Other accounts receivable (+)	0	0	0	0	L	
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0	L	
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-480	-501	-495	-495	L	
Detail 1	-524	-567	-532	-532	L	Annual margin of departmental enterprises classified outside S.1313
Detail 2	44	66	37	37	L	Annual margin of units of Province of Åland, Finnish Association of Municipalities etc.
Other adjustments (+/-) <i>(please detail)</i>	-2191	-2353	-2223	-2250	L	
Detail 1	-2329	-2400	-2368	-2476	L	Investments, not included in annual margin
Detail 2	150	149	153	166	L	Capital transfers, net. Not included in annual margin
Detail 3	-12	-102	-8	60	L	Statistical discrepancy
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-912</b>	<b>-1172</b>	<b>-1021</b>	<b>-504</b>	<b>L</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 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus**

Member State: Finland Data are in millions of EUR Date: 29/3/ 2007	Year					
	2003 (f)	2004 (f)	2005 (h)	2006 (h)	2007 planned	
<b>Working balance in social security accounts</b>	<b>-234</b>	<b>-345</b>	<b>-58</b>	<b>306</b>	<b>L</b>	Accrual based working balance of other social security funds sub-sector (S.13149)
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance						
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)						
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)						
Detail 1						
Detail 2						
Adjustment for subsector delimitation	3905	4135	4467	4942	L	Net borrowing (-)/lending(+) (EDP) of Employment pension schemes sub-sector (ESA95 sector accounts of S.13141)
Detail 1	2364	2651	2718	2897	L	Property income (ESA95 sector accounts of S13141)
Detail 2	11416	11882	12530	13383	L	Actual social contributions, receivable (ESA95 sector accounts of S13141)
	-10370	-10864	-11429	-12068	L	Funded social benefits, payable (ESA95 sector accounts of S13141)
	495	466	648	730	L	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)	-90	-26	-17	-19	L	Other adjustments to the S.13149 working balance
Detail 1	19	11	15	18	L	Adjustment for interests not considered in the working balance (S.13149)
Detail 2	-57	-53	-74	-88	L	Consolidation of internal transfers (S.13149)
Detail 3	-52	16	42	51	L	Residual
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>3581</b>	<b>3764</b>	<b>4392</b>	<b>5229</b>	<b>L</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			
	2003	2004	2005	2006
Data are in millions of EUR	(f)	(f)	(h)	(h)
Date: 29/3/ 2007				
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>-3650</b>	<b>-3526</b>	<b>-4292</b>	<b>-6497</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>8830</b>	<b>6803</b>	<b>2215</b>	<b>6898</b>
Currency and deposits (F.2)	3995	1254	-405	1302
Securities other than shares (F.3)	1132	4931	1878	200
Loans (F.4)	-418	-716	140	449
Increase (+)	765	1056	1056	807
Reduction (-)	-1183	-1772	-916	-358
Shares and other equity (F.5)	4173	1209	1193	4970
Increase (+)	4462	3526	4906	6987
Reduction (-)	-289	-2317	-3713	-2017
Other financial assets (F.1, F.6 and F.7)	-52	125	-591	-23
<b>Adjustments <sup>(3)</sup></b>	<b>-3</b>	<b>-702</b>	<b>-715</b>	<b>113</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-511	-213	-272	23
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	319	-578	-570	69
Issuances above(-)/below(+) nominal value	65	36	6	27
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	286	230	91	-28
Redemptions of debt above(+)/below(-) nominal value	152	3	33	23
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-314	-180	-3	-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> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>142</b>	<b>-52</b>	<b>603</b>	<b>111</b>
Difference between capital and financial accounts (B.9-B.9f)	6	-342	259	-337
Other statistical discrepancies (+/-)	136	290	344	448
<b>Change in general government (S.13) consolidated gross debt <sup>(2)</sup></b>	<b>5319</b>	<b>2523</b>	<b>-2189</b>	<b>625</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 millions of EUR Date: 29/3/ 2007	Year			
	2003 (f)	2004 (f)	2005 (h)	2006 (h)
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>-981</b>	<b>-934</b>	<b>-921</b>	<b>-1772</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>4885</b>	<b>1541</b>	<b>-2263</b>	<b>744</b>
Currency and deposits (F.2)	4619	1131	-756	659
Securities other than shares (F.3)	-268	1907	133	735
Loans (F.4)	-25	327	232	235
Increase (+)	700	1056	1049	599
Reduction (-)	-725	-729	-817	-364
Shares and other equity (F.5)	495	-1702	-1243	-816
Increase (+)	784	615	2259	833
Reduction (-)	-289	-2317	-3502	-1649
Other financial assets (F.1, F.6 and F.7)	64	-122	-629	-69
<b>Adjustments <sup>(3)</sup></b>	<b>208</b>	<b>-210</b>	<b>-359</b>	<b>54</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-235	-337	-288	-337
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	267	-141	-211	347
Issuances above(-)/below(+) nominal value	65	42	6	31
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	311	274	96	-12
Redemptions of debt above(+)/below(-) nominal value	183	3	39	26
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-383	-51	-1	-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> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>9</b>	<b>431</b>	<b>132</b>	<b>49</b>
Difference between capital and financial accounts (B.9-B.9f)	-130	67	-161	-130
Other statistical discrepancies (+/-)	139	364	293	179
<b>Change in central government (S.1311) consolidated gross debt <sup>(2)</sup></b>	<b>4121</b>	<b>828</b>	<b>-3411</b>	<b>-925</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>63085</b>	<b>63969</b>	<b>60630</b>	<b>59746</b>
Central government gross debt (level) (b) <sup>(3)</sup>	64108	64936	61525	60600
Central government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	1023	967	895	854

**\*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	Year			
	2003 (f)	2004 (f)	2005 (h)	2006 (h)
Data are in millions of EUR				
Date: 29/3/ 2007				
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	M	M	M	M
<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>	M	M	M	M
<b>State government contribution to general government debt (a=b-c)</b>	M	M	M	M
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 Data are in millions of EUR Date: 29/3/ 2007	Year			
	2003 (f)	2004 (f)	2005 (h)	2006 (h)
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>912</b>	<b>1172</b>	<b>1021</b>	<b>504</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-188</b>	<b>199</b>	<b>124</b>	<b>637</b>
Currency and deposits (F.2)	-192	-17	236	100
Securities other than shares (F.3)	259	-117	-8	297
Loans (F.4)	-196	-42	-101	208
Increase (+)	0	0	0	208
Reduction (-)	-196	-42	-101	0
Shares and other equity (F.5)	88	275	-211	-72
Increase (+)	88	275	0	296
Reduction (-)	0	0	-211	-368
Other financial assets (F.1, F.6 and F.7)	-147	100	208	104
<b>Adjustments <sup>(4)</sup></b>	<b>142</b>	<b>-409</b>	<b>-147</b>	<b>0</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	1	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	72	-280	-145	L
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>	69	-129	-2	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>-68</b>	<b>-80</b>	<b>36</b>	<b>-454</b>
Difference between capital and financial accounts (B.9-B.9f)	-66	-80	36	-454
Other statistical discrepancies (+/-)	-2	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(2)</sup></b>	<b>798</b>	<b>882</b>	<b>1034</b>	<b>687</b>
<b>Local government contribution to general government debt (a=b-c)</b>	<b>6218</b>	<b>7136</b>	<b>8170</b>	<b>8869</b>
Local government gross debt (level) (b) <sup>a</sup>	6381	7263	8297	8984
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	163	127	127	115

**\*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			
	2003 (f)	2004 (f)	2005 (h)	2006 (h)
Data are in millions of EUR				
Date: 29/3/ 2007				
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-3581</b>	<b>-3764</b>	<b>-4392</b>	<b>-5229</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>3732</b>	<b>4213</b>	<b>4072</b>	<b>4984</b>
Currency and deposits (F.2)	-432	140	115	543
Securities other than shares (F.3)	831	2270	1656	-1389
Loans (F.4)	-344	-1100	-77	-54
Increase (+)	65	0	7	0
Reduction (-)	-409	-1100	-84	-54
Shares and other equity (F.5)	3590	2636	2647	5858
Increase (+)	3590	2636	2647	5858
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	87	267	-269	26
<b>Adjustments <sup>(3)</sup></b>	<b>-353</b>	<b>-153</b>	<b>-99</b>	<b>-2</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	-277	124	16	360
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-76	-277	-115	-362
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>202</b>	<b>-329</b>	<b>384</b>	<b>247</b>
Difference between capital and financial accounts (B.9-B.9f)	202	-329	384	247
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(2)</sup></b>	<b>0</b>	<b>-33</b>	<b>-35</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c)</b>	<b>-4584</b>	<b>-3863</b>	<b>-3747</b>	<b>-2937</b>
Social security gross debt (level) (b) <sup>(3)</sup>	69	36	1	1
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	4653	3899	3748	2938

**\*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.**

Member State: Finland Data are in millions of EUR Date: 29/3/ 2007		Year				
		2003 (f)	2004 (f)	2005 (h)	2006 (h)	2007 forecast
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.71 L)</b>	2275	2360	2708	2788	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>	143880	153282	157790	168641	176210

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

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