

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Finland

Date: 13/4/2017

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/ deficit 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 surplus/ deficit (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/ deficit 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 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 surplus/ deficit and debt levels and provision of associated data

Member State: Finland Data are in ...(millions of units of national currency) Date: 13/4/2017	ESA 2010 codes	Year			
		2013	2014	2015	2016
		final	final	half-finalized	half-finalized
Net lending (+)/ net borrowing (-)	B.9				
General government	S.13	-5,315	-6,495	-5,730	-4,100
- Central government	S.1311	-7,579	-7,659	-6,329	-5,858
- State government	S.1312	M	M	M	M
- Local government	S.1313	-1,467	-1,573	-1,285	-1,039
- Social security funds	S.1314	3,731	2,737	1,884	2,797
		final	final	half-finalized	half-finalized
General government consolidated gross debt					
Level at nominal value outstanding at end of year		114,801	123,696	133,381	136,054
<i>By category:</i>					
Currency and deposits	AF.2	614	752	831	874
Debt securities	AF.3	88,640	95,446	102,033	104,805
Short-term	AF.31	5,322	6,168	7,156	5,593
Long-term	AF.32	83,318	89,278	94,877	99,212
Loans	AF.4	25,547	27,498	30,517	30,375
Short-term	AF.41	4,375	4,379	6,419	5,467
Long-term	AF.42	21,172	23,119	24,098	24,908
General government expenditure on:					
Gross fixed capital formation	P.51g	8,440	8,592	8,173	8,325
Interest (consolidated)	D.41 (uses)	2,560	2,492	2,432	2,277
Gross domestic product at current market prices	B.1*g	203,338	205,474	209,511	214,062

(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 surplus/ deficit

Member State: Finland	Year			
Data are in ... (millions of units of national currency)	2013	2014	2015	2016
Date: 13/4/2017				
Working balance in central government accounts	-8,420	-6,381	-4,666	-4,637
<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	347	-756	-293	-896
Loans, granted (+)	3,856	1,447	527	151
Loans, repayments (-)	-2,372	-1,720	-679	-616
Equities, acquisition (+)	138	125	379	217
Equities, sales (-)	-73	-228	-98	-328
Other financial transactions (+/-)	-1,202	-380	-422	-320
of which: transactions in debt liabilities (+/-)	-543	323	335	315
of which: net settlements under swap contracts (+/-)	-660	-704	-757	-635
<i>Detail 1</i>				
<i>Detail 2</i>				
Non-financial transactions not included in the working balance	73	35	27	30
<i>Detail 1</i>	73	35	27	30
<i>Detail 2</i>				
Difference between interest paid (+) and accrued (D.41)(-)	40	-180	-50	-199
Other accounts receivable (+)	132	497	48	-361
<i>Detail 1</i>	119	474	-124	-219
<i>Detail 2</i>	13	23	172	-142
Other accounts payable (-)	-28	-1	1	12
<i>Detail 1</i>				
<i>Detail 2</i>				
Working balance (+/-) of entities not part of central government	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	-602	-1,224	-883	-87
<i>Detail 1</i>	-2,803	-3,145	-3,327	-3,422
<i>Detail 2</i>	2,201	1,921	2,444	3,335
Other adjustments (+/-) (please detail)	879	351	-513	280
<i>Detail 1</i>	-34	-43	-73	-48
<i>Detail 2</i>	1,063	293	-431	583
<i>Detail 3</i>	-40	-37	-37	-131
<i>Detail 4</i>	-118	-45	-38	-76
<i>Detail 5</i>	-63	137	69	-91
<i>Detail 6</i>	71	46	-3	43
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-7,579	-7,659	-6,329	-5,858

(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 surplus/ deficit

Member State: Finland Data are in ...(millions of units of national currency) Date: 13/4/2017	2013	2014	Year 2015	2016	2017	
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

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

Member State: Finland Data are in ...(millions of units of national currency) Date: 13/4/2017	2013	2014	Year 2015	2016	2017	
Working balance in local government accounts	2,694	2,875	2,697	3,154		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2,713	-2,938	-2,795	-2,732		
Detail 1	373	321	224	49		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3,244	-3,359	-3,176	-3,159		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	64	88	-51	61		Capital transfers, net, not included in the working balance
Detail 4	-9	-9	-10	-11		Interest expenditure of financial leases
Detail 5	69	-17	182	300		Acquisitions less disposals of non-produced assets
Detail 6	34	38	36	38		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	65	-20	61	-140		
Detail 1	65	-20	61	-140		Time adjustment of income tax and difference due to source
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	-853	-858	-429	-460		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-264	-293	-482	-554		
Detail 1	23	0	0	0		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-287	-293	-482	-554		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-396	-339	-337	-307		
Detail 1	-132	-105	-70	-87		The effect of revaluation items in the working balance, net
Detail 2	-345	-340	-290	-350		Realised holding gains relating to disposals of non-produced assets (land) recorded in the working balance
Detail 3	120	136	140	145		Rents of financial leases included in the working balance
Detail 4	-35	-102	0	0		Other known differences between working balance and EDP B.9
Detail 5	-4	72	-117	-15		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1,467	-1,573	-1,285	-1,039		
(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 surplus/ deficit

Member State: Finland	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 13/4/2017						
Working balance in social security accounts	16	-673	-760	369		Working balance of pension insurance companies and other social security funds than employment pension schemes
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	564	570	652	541		
Detail 1	-23	70	126	-6		Investments, net of output for own final use
Detail 2	587	500	526	547		Reinvested earnings of mutual funds recorded as property income
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 lending (+)/ net borrowing (-) of other social security bodies	1,049	957	2	-142		
Detail 1	1,049	957	2	-142		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2						
Other adjustments (+/-) (please detail)	2,102	1,883	1,990	2,029		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-2,207	-1,561	-1,641	-2,400		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	3,838	2,877	3,042	3,654		Net change in technical pension provisions
Detail 3	452	530	629	631		Pension benefits -related cost clearing transfers between pension providers
Detail 4	17	9	13	11		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	2	28	-53	133		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3,731	2,737	1,884	2,797		

(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 surplus/ deficit 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: 13/4/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5,315	6,495	5,730	4,100
Net acquisition (+) of financial assets ⁽²⁾	4,321	638	2,752	-706
Currency and deposits (F.2)	-1,578	-1,648	5,522	-952
Debt securities (F.3)	2,615	-1,170	93	-2,671
Loans (F.4)	934	-1,018	-486	-1,166
Increase (+)	7,236	3,190	2,605	2,101
Reduction (-)	-6,302	-4,208	-3,091	-3,267
Short term loans (F.41), net	2	512	6	367
Long-term loans (F.42)	932	-1,530	-492	-1,533
Increase (+)	7,236	3,190	2,605	2,101
Reduction (-)	-6,304	-4,720	-3,097	-3,634
Equity and investment fund shares/units (F.5)	4,959	1,810	-2,362	4,526
Portfolio investments, net ⁽²⁾	5,084	2,292	-1,298	4,907
Equity and investment fund shares/units other than portfolio investments	-125	-482	-1,064	-381
Increase (+)	281	761	159	356
Reduction (-)	-406	-1,243	-1,223	-737
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-2,609	2,646	-21	-468
Other financial assets (F.1, F.6)	0	18	6	25
Adjustments ⁽³⁾	-2,016	1,526	622	-1,189
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,593	1,442	840	395
Net incurrence (-) of other accounts payable (F.8)	-279	365	-1,158	-1,883
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-11	-10	-4
Issuances above(-)/below(+) nominal value	5	-183	-62	-245
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	62	-73	2	49
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-206	-14	1,010	499
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	-527	236	581	468
Difference between capital and financial accounts (B.9-B.9f)	-589	505	191	413
Other statistical discrepancies (+/-)	62	-269	390	55
Change in general government (S.13) consolidated gross debt ^(1, 2)	7,093	8,895	9,685	2,673

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 13/4/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7,579	7,659	6,329	5,858
Net acquisition (+) of financial assets ⁽²⁾	-1,935	-1,068	-101	-2,555
Currency and deposits (F.2)	-2,274	-1,171	1,630	-1,232
Debt securities (F.3)	-945	245	-414	-227
Loans (F.4)	1,972	-168	-538	-1,314
Increase (+)	5,492	1,795	527	151
Reduction (-)	-3,520	-1,963	-1,065	-1,465
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,972	-168	-538	-1,314
Increase (+)	5,492	1,795	527	151
Reduction (-)	-3,520	-1,963	-1,065	-1,465
Equity and investment fund shares/units (F.5)	98	-191	-596	263
Portfolio investments, net ⁽²⁾	230	247	446	523
Equity and investment fund shares/units other than portfolio investments	-132	-438	-1,042	-260
Increase (+)	274	761	159	356
Reduction (-)	-406	-1,199	-1,201	-616
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-786	217	-183	-45
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-411	-626	-433	-1,216
Net incurrence (-) of liabilities in financial derivatives (F.71)	-449	-663	-1,027	-1,047
Net incurrence (-) of other accounts payable (F.8)	183	288	-340	-340
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-11	-10	-4
Issuances above(-)/below(+) nominal value	5	-183	-62	-245
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	62	-43	-32	-79
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-207	-14	1,038	499
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	-14	213	195	296
Difference between capital and financial accounts (B.9-B.9f)	29	292	-18	-100
Other statistical discrepancies (+/-)	-43	-79	213	396
Change in central government (S.1311) consolidated gross debt ^(1, 2)	5,219	6,178	5,990	2,383
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	100,831	107,082	113,100	115,470
Central government gross debt (level) (b) ^(2, 5)	101,231	107,409	113,399	115,782
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	400	327	299	312

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 13/4/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (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 lending/ net borrowing 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 surplus/ deficit 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: 13/4/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1,467	1,573	1,285	1,039
Net acquisition (+) of financial assets ⁽²⁾	642	-334	386	-472
Currency and deposits (F.2)	759	-57	-203	136
Debt securities (F.3)	35	-45	4	-30
Loans (F.4)	-266	-389	378	-65
Increase (+)	635	30	652	249
Reduction (-)	-901	-419	-274	-314
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-266	-389	378	-65
Increase (+)	635	30	652	249
Reduction (-)	-901	-419	-274	-314
Equity and investment fund shares/units (F.5)	164	14	-139	-118
Portfolio investments, net ⁽²⁾	157	58	-117	3
Equity and investment fund shares/units other than portfolio investments	7	-44	-22	-121
Increase (+)	7	0	0	0
Reduction (-)	0	-44	-22	-121
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-50	125	340	-420
Other financial assets (F.1, F.6)	0	18	6	25
Adjustments ⁽²⁾	-21	-53	-645	392
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-22	-23	-587	422
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-30	-30	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1	0	-28	0
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	-178	252	81	-170
Difference between capital and financial accounts (B.9-B.9f)	-178	252	81	-170
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1,910	1,438	1,107	789
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	16,020	17,445	18,551	19,350
Local government gross debt (level) (b) ⁽⁵⁾	16,237	17,675	18,782	19,571
Local government holdings of other subsectors debt (level) (c)-	217	230	231	221

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 13/4/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-3,731	-2,737	-1,884	-2,797
Net acquisition (+) of financial assets ⁽²⁾	5,715	856	1,099	1,816
Currency and deposits (F.2)	-63	-420	4,095	144
Debt securities (F.3)	4,052	-2,411	-791	-2,829
Loans (F.4)	-1,197	-604	-400	123
Increase (+)	1,109	1,392	1,442	1,701
Reduction (-)	-2,306	-1,996	-1,842	-1,578
Short term loans (F.41), net	2	512	6	367
Long-term loans (F.42)	-1,199	-1,116	-406	-244
Increase (+)	1,109	1,392	1,442	1,701
Reduction (-)	-2,308	-2,508	-1,848	-1,945
Equity and investment fund shares/units (F.5)	4,697	1,987	-1,627	4,381
Portfolio investments, net ⁽²⁾	4,697	1,987	-1,627	4,381
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)	-1,774	2,304	-178	-3
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,583	2,205	1,636	-523
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,144	2,105	1,867	1,442
Net incurrence (-) of other accounts payable (F.8)	-439	100	-231	-1,965
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(-) ⁽⁵⁾ 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	-440	-39	126	670
Difference between capital and financial accounts (B.9-B.9f)	-440	-39	128	683
Other statistical discrepancies (+/-)	0	0	-2	-13
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-39	285	977	-834
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-2,050	-831	1,730	1,234
Social security gross debt (level) (b) ^(2, 5)	1,887	2,172	3,149	2,315
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3,937	3,003	1,419	1,081

*Please note that the sign convention for net lending/ net borrowing 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: 13/4/2017		Year			
		2013	2014	2015	2016
Statement Number		(1)	(1)	(1)	(1)
2	Trade credits and advances (AF.81 L)	3,989	3,769	3,699	4,202
3	Amount outstanding in the government debt from the financing of public undertakings				
	<i>Data:</i>	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)	204,034	207,342	211,265	216,333

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

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