

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: 17/10/2017

DD/MM/YYYY

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: Finland Data are in ...(millions of units of national currency) Date: 17/10/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-5,315	-6,597	-5,710	-3,769	-2,621
- Central government	S.1311	-7,579	-7,761	-6,338	-5,793	-5,070
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1,467	-1,573	-1,299	-864	-124
- Social security funds	S.1314	3,731	2,737	1,927	2,888	2,573
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		114,801	123,696	133,235	135,991	140,034
<i>By category:</i>						
Currency and deposits	AF.2	614	752	831	874	
Debt securities	AF.3	88,640	95,418	102,085	104,565	
Short-term	AF.31	5,322	6,140	7,339	5,470	
Long-term	AF.32	83,318	89,278	94,746	99,095	
Loans	AF.4	25,547	27,526	30,319	30,552	
Short-term	AF.41	4,375	4,379	6,419	5,467	
Long-term	AF.42	21,172	23,147	23,900	25,085	
General government expenditure on:						
Gross fixed capital formation	P.51g	8,440	8,592	8,151	8,563	8,843
Interest (consolidated)	D.41 (uses)	2,560	2,492	2,397	2,285	2,163
Gross domestic product at current market prices	B.1*g	203,338	205,474	209,581	215,615	223,919

(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 Data are in ...(millions of units of national currency) Date: 17/10/2017		2013	2014	Year 2015	2016	2017	
Working balance in central government accounts		-8,420	-6,381	-4,666	-4,637	-4,177	
<i>Basis of the working balance</i>		mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance		347	-756	-293	-887	-406	
Loans, granted (+)		3,856	1,447	527	151	222	
Loans, repayments (-)		-2,372	-1,720	-679	-616	-459	
Equities, acquisition (+)		138	125	379	226	465	
Equities, sales (-)		-73	-228	-98	-328	-314	
Other financial transactions (+/-)		-1,202	-380	-422	-320	-320	
of which: transactions in debt liabilities (+/-)		-543	323	335	315	315	
of which: net settlements under swap contracts (+/-)		-660	-704	-757	-635	-635	
<i>Detail 1</i>							
<i>Detail 2</i>							
Non-financial transactions not included in the working balance		73	35	27	29	35	
<i>Detail 1</i>		73	35	27	29	35	Reinvested earnings on FDI and mutual funds
<i>Detail 2</i>							
Difference between interest paid (+) and accrued (D.41)(-)		40	-180	-50	-199	0	
Other accounts receivable (+)		132	497	48	-186	0	
<i>Detail 1</i>		119	474	-124	-44		Time-adjustment of taxes, subsidies and EU-grants
<i>Detail 2</i>		13	23	172	-142		Other accounts receivable, other
Other accounts payable (-)		-28	-1	1	5	0	
<i>Detail 1</i>							
<i>Detail 2</i>							
Working balance (+/-) of entities not part of central government		M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies		-602	-1,207	-900	9	-200	Net borrowing/net lending of other central government units
<i>Detail 1</i>		-2,803	-3,128	-3,344	-3,330		Initial (before transfers to budget) net lending of other central government units
<i>Detail 2</i>		2,201	1,921	2,444	3,339		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)		879	232	-505	73	-322	
<i>Detail 1</i>		-34	-43	-73	-48		Debt cancellation/assumption
<i>Detail 2</i>		1,063	293	-431	583		The impact of the difference in the recording of deferrable budgetary appropriations
<i>Detail 3</i>		-40	-37	-37	-141		Superdividends
<i>Detail 4</i>		-118	-45	-38	-109		PPP
<i>Detail 5</i>		-63	35	77	-146		Other known differences between working balance and B.9
<i>Detail 6</i>		71	29	-3	-66	-322	Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)		-7,579	-7,761	-6,338	-5,793	-5,070	
<i>(ESA 2010 accounts)</i>							

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 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: 17/10/2017	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>	M	M	M	M		
<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		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Finland	2013		Year 2015		2016		2017	
Data are in ...(millions of units of national currency)								
Date: 17/10/2017								
Working balance in local government accounts	2,694	2,875	2,697	3,422				
<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	-2,796	-2,794				
Detail 1	373	321	224	51		Property income (D.422+D.41) from quasi-corporations classified outside S.1313		
Detail 2	-3,244	-3,359	-3,175	-3,220		Investments of municipalities and joint municipal authorities not included in the working balance		
Detail 3	64	88	-51	51		Capital transfers, net, not included in the working balance		
Detail 4	-9	-9	-10	-8		Interest expenditure of financial leases		
Detail 5	69	-17	182	300		Acquisitions less disposals of non-produced assets		
Detail 6	34	38	34	32		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	-191				
Detail 1	65	-20	61	-191		Time adjustment of income tax and difference due to source		
Detail 2								
Other accounts payable (-)	M	M	M	M				
Detail 1	M	M	M	M				
Detail 2	M	M	M	M				
Working balance (+/-) of entities not part of local government	-853	-858	-429	-463		Working balance of quasi-corporations classified outside S.1313		
Net lending (+)/ net borrowing (-) of other local government bodies	-264	-293	-497	-489				
Detail 1	23	0	0	0		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.		
Detail 2	-287	-293	-497	-489		Net borrowing of other units classified to local government		
Other adjustments (+/-) (please detail)	-396	-339	-335	-349				
Detail 1	-132	-105	-70	-79		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	121		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	-115	-41		Residual		
Detail 6								
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1,467	-1,573	-1,299	-864				

(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 Data are in ...(millions of units of national currency) Date: 17/10/2017	2013	2014	Year 2015	2016	2017	
Working balance in social security accounts	16	-673	-760	376		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	592		
Detail 1	-23	70	126	-9		Investments, net of output for own final use
Detail 2	587	500	526	601		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	-92		
Detail 1	1,049	957	2	-92		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2						
Other adjustments (+/-) (please detail)	2,102	1,883	2,033	2,012		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-2,207	-1,561	-1,601	-2,131		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	3,412		Net change in technical pension provisions
Detail 3	452	530	629	604		Pension benefits -related cost clearing transfers between pension providers
Detail 4	17	9	13	10		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	2	28	-50	117		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3,731	2,737	1,927	2,888		

(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: 17/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5,315	6,597	5,710	3,769
Net acquisition (+) of financial assets ⁽²⁾	4,321	585	2,747	-52
Currency and deposits (F.2)	-1,578	-1,648	5,522	-993
Debt securities (F.3)	2,615	-1,170	93	-2,746
Loans (F.4)	934	-1,016	-483	-1,154
Increase (+)	7,236	3,192	2,674	2,200
Reduction (-)	-6,302	-4,208	-3,157	-3,354
Short term loans (F.41), net	2	512	6	367
Long-term loans (F.42)	932	-1,528	-489	-1,521
Increase (+)	7,236	3,192	2,674	2,200
Reduction (-)	-6,304	-4,720	-3,163	-3,721
Equity and investment fund shares/units (F.5)	4,959	1,789	-2,362	5,066
Portfolio investments, net ⁽²⁾	5,084	2,271	-1,298	5,020
Equity and investment fund shares/units other than portfolio investments	-125	-482	-1,064	46
Increase (+)	281	761	159	672
Reduction (-)	-406	-1,243	-1,223	-626
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-2,609	2,612	-29	-255
Other financial assets (F.1, F.6)	0	18	6	30
Adjustments ⁽³⁾	-2,016	1,524	552	-754
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,593	1,441	840	471
Net incurrence (-) of other accounts payable (F.8)	-279	364	-1,165	-1,322
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-11	-10	-8
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	1,007	301
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	-60	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-527	189	530	-207
Difference between capital and financial accounts (B.9-B.9f)	-589	458	135	-536
Other statistical discrepancies (+/-)	62	-269	395	329
Change in general government (S.13) consolidated gross debt ^(1, 2)	7,093	8,895	9,539	2,756

*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: 17/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7,579	7,761	6,338	5,793
Net acquisition (+) of financial assets ⁽²⁾	-1,935	-1,068	-98	-2,498
Currency and deposits (F.2)	-2,274	-1,171	1,630	-1,273
Debt securities (F.3)	-945	245	-411	-260
Loans (F.4)	1,972	-168	-538	-1,290
Increase (+)	5,492	1,795	593	210
Reduction (-)	-3,520	-1,963	-1,131	-1,500
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1,972	-168	-538	-1,290
Increase (+)	5,492	1,795	593	210
Reduction (-)	-3,520	-1,963	-1,131	-1,500
Equity and investment fund shares/units (F.5)	98	-191	-596	372
Portfolio investments, net ⁽²⁾	230	247	446	626
Equity and investment fund shares/units other than portfolio investments	-132	-438	-1,042	-254
Increase (+)	274	761	159	372
Reduction (-)	-406	-1,199	-1,201	-626
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-786	217	-183	-47
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-411	-627	-351	-1,198
Net incurrence (-) of liabilities in financial derivatives (F.71)	-449	-663	-1,027	-972
Net incurrence (-) of other accounts payable (F.8)	183	287	-322	-351
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-11	-10	-8
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	299
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	112	25	266
Difference between capital and financial accounts (B.9-B.9f)	29	191	-63	-171
Other statistical discrepancies (+/-)	-43	-79	88	437
Change in central government (S.1311) consolidated gross debt ^(1, 2)	5,219	6,178	5,914	2,363
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	100,831	107,082	112,967	115,350
Central government gross debt (level) (b) ^(2, 5)	101,231	107,409	113,323	115,686
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	400	327	356	336

***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: 17/10/2017	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: 17/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1,467	1,573	1,299	864
Net acquisition (+) of financial assets ⁽²⁾	642	-334	386	-96
Currency and deposits (F.2)	759	-57	-203	136
Debt securities (F.3)	35	-45	4	-30
Loans (F.4)	-266	-389	378	-81
<i>Increase (+)</i>	635	30	652	151
<i>Reduction (-)</i>	-901	-419	-274	-232
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-266	-389	378	-81
<i>Increase (+)</i>	635	30	652	151
<i>Reduction (-)</i>	-901	-419	-274	-232
Equity and investment fund shares/units (F.5)	164	14	-139	303
Portfolio investments, net ⁽²⁾	157	58	-117	3
Equity and investment fund shares/units other than portfolio investments	7	-44	-22	300
<i>Increase (+)</i>	7	0	0	300
<i>Reduction (-)</i>	0	-44	-22	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-50	125	340	-454
Other financial assets (F.1, F.6)	0	18	6	30
Adjustments ⁽²⁾	-21	-53	-708	263
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-22	-23	-587	291
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	-31	2
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	-60	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-178	252	117	-172
Difference between capital and financial accounts (B.9-B.9f)	-178	252	-3	-172
Other statistical discrepancies (+/-)	0	0	120	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1,910	1,438	1,094	859
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	16,020	17,445	18,538	19,407
Local government gross debt (level) (b) ⁽⁵⁾	16,237	17,675	18,769	19,628
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: 17/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-3,731	-2,737	-1,927	-2,888
Net acquisition (+) of financial assets ⁽²⁾	5,715	803	1,094	2,079
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	-602	-397	127
Increase (+)	1,109	1,394	1,445	1,839
Reduction (-)	-2,306	-1,996	-1,842	-1,712
Short term loans (F.41), net	2	512	6	367
Long-term loans (F.42)	-1,199	-1,114	-403	-240
Increase (+)	1,109	1,394	1,445	1,839
Reduction (-)	-2,308	-2,508	-1,848	-2,079
Equity and investment fund shares/units (F.5)	4,697	1,966	-1,627	4,391
Portfolio investments, net ⁽²⁾	4,697	1,966	-1,627	4,391
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	2,270	-186	246
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1,583	2,204	1,611	181
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,144	2,104	1,867	1,443
Net incurrence (-) of other accounts payable (F.8)	-439	100	-256	-1,262
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	15	199	-206
Difference between capital and financial accounts (B.9-B.9f)	-440	15	201	-193
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: 17/10/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	3,989	3,769	3,699	4,316	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	204,034	207,342	211,205	217,794	226,190
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					