



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: 08/04/2019

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: 08/04/2019	ESA 2010 codes	2015	2016	Year		
				2017	2018	2019
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-5.783	-3.714	-1.811	-1.554	-673
- Central government	S.1311	-6.334	-5.746	-4.081	-2.733	-1.793
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1.375	-907	-429	-1.911	-1.788
- Social security funds	S.1314	1.926	2.939	2.699	3.090	2.908
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		133.206	136.150	137.278	137.545	140.391
<i>By category:</i>						
Currency and deposits	AF.2	831	874	908	787	
Debt securities	AF.3	102.071	104.656	106.611	106.740	
Short-term	AF.31	7.339	5.448	8.694	6.561	
Long-term	AF.32	94.732	99.208	97.917	100.179	
Loans	AF.4	30.304	30.620	29.759	30.018	
Short-term	AF.41	6.419	5.467	4.678	3.864	
Long-term	AF.42	23.885	25.153	25.081	26.154	
General government expenditure on:						
Gross fixed capital formation	P.51g	8.151	8.850	9.157	9.723	9.996
Interest (consolidated)	D.41 (uses)	2.448	2.336	2.229	2.047	2.085
Gross domestic product at current market prices	B.1*g	209.952	216.073	223.892	233.555	241.680

(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: 08/04/2019	2015	2016	Year 2017	2018	2019	
Working balance in central government accounts	-4.666	-4.637	-3.678	-465	-1.843	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-278	-887	-822	-3.023	-425	
Loans, granted (+)	527	151	212	177	140	
Loans, repayments (-)	-679	-616	-716	-2.528	-65	
Equities, acquisition (+)	379	226	108	93	198	
Equities, sales (-)	-83	-328	-70	-1.058	-473	
Other financial transactions (+/-)	-422	-320	-356	293	-225	
of which: transactions in debt liabilities (+/-)	335	315	354	960	450	
of which: net settlements under swap contracts (+/-)	-757	-635	-710	-675	-675	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	41	27	50	58	60	
<i>Detail 1</i>	41	27	50	58	60	Reinvested earnings on FDI and mutual funds
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-50	-199	41	140	0	
Other accounts receivable (+)	42	-239	451	520	410	
<i>Detail 1</i>	-130	35	166	441		Time-adjustments of taxes, subsidies and EU-grants
<i>Detail 2</i>	172	-274	285	79		Other accounts receivable, other
Other accounts payable (-)	1	5	-70	10	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	-900	-50	-207	-100	-100	Net borrowing/net lending of other central government units
<i>Detail 1</i>	-3.344	-3.384	-3.249	-3.453		Initial (before transfers to budget) net lending of other central government units
<i>Detail 2</i>	2.444	3.334	3.042	3.353		Transfers from other central government units to the budget, net
Other adjustments (+/-) (please detail)	-524	234	154	127	105	
<i>Detail 1</i>	-73	-48	-60	-42		Debt cancellation/assumption
<i>Detail 2</i>	-431	583	797	546		The impact of the difference in the recording of deferrable budgtry appropriations
<i>Detail 3</i>	-52	-141	-410	-228		Superdividends and withdrawals of equity
<i>Detail 4</i>	-38	-109	-67	-51		PPP
<i>Detail 5</i>	98	-142	-43	-157		Other known differences between working balance and B.9
<i>Detail 6</i>	-28	91	-63	59	105	Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6.334	-5.746	-4.081	-2.733	-1.793	

(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: 08/04/2019	2015	2016	Year 2017	2018	2019	
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 08/04/2019						
Working balance in local government accounts	2.697	3.422	3.960	2.698		
<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	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	-2.795	-2.874	-3.208	-3.586		
<i>Detail 1</i>	224	51	46	47		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-3.175	-3.339	-3.527	-3.930		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	-51	57	41	42		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-10	-8	-12	-12		Interest expenditure of financial leases
<i>Detail 5</i>	183	333	208	231		Acquisitions less disposals of non-produced assets
<i>Detail 6</i>	34	32	36	36		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 (+)	61	-183	168	29		
<i>Detail 1</i>	61	-183	168	29		Time adjustment of income tax and difference due to source
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of local government	-429	-461	-461	-454		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-497	-445	-444	-364		
<i>Detail 1</i>	0	29	25	25		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-497	-474	-469	-389		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-412	-366	-444	-234		
<i>Detail 1</i>	-90	-67	-140	-82		The effect of revaluation items in the working balance, net
<i>Detail 2</i>	-290	-314	-458	-458		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
<i>Detail 3</i>	140	121	184	184		Rents of financial leases included in the working balance
<i>Detail 4</i>	0	0	0	0		Other known differences between working balance and EDP B.9
<i>Detail 5</i>	-172	-106	-30	122		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1.375	-907	-429	-1.911		
(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: 08/04/2019	2015	2016	Year 2017	2018	2019	
Working balance in social security accounts	-760	383	628	599		Working balance of pension insurance companies and other social security funds than employment pension s
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	652	593	670	588		
<i>Detail 1</i>	126	-15	21	-88		Investments, net of output for own final use
<i>Detail 2</i>	526	608	649	676		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	0	-5	-68	-14		
<i>Detail 1</i>	0	-5	-68	-14		S13149 time adjustments of received social contributions
<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 social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	2	-60	-573	-737		
<i>Detail 1</i>	2	-60	-573	-737		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	2.032	2.028	2.042	2.654		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	-1.601	-2.131	-6.308	374		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	3.042	3.412	7.557	1.476		Net change in technical pension provisions
<i>Detail 3</i>	629	602	605	636		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	13	4	5	5		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-51	141	183	163		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	1.926	2.939	2.699	3.090		

(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: 08/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5.783	3.714	1.811	1.554
Net acquisition (+) of financial assets ⁽²⁾	2.838	-312	8.521	-4.084
Currency and deposits (F.2)	5.501	-1.282	2.875	-2.591
Debt securities (F.3)	99	-2.607	-1.567	112
Loans (F.4)	-450	-1.145	-2.436	-3.105
Increase (+)	2.672	2.081	2.001	1.547
Reduction (-)	-3.122	-3.226	-4.437	-4.652
Short term loans (F.41), net	6	367	-820	78
Long-term loans (F.42)	-456	-1.512	-1.616	-3.183
Increase (+)	2.672	2.081	2.001	1.547
Reduction (-)	-3.128	-3.593	-3.617	-4.730
Equity and investment fund shares/units (F.5)	-2.459	5.245	5.238	2.068
Portfolio investments, net ⁽²⁾	-1.432	5.309	5.653	3.438
Equity and investment fund shares/units other than portfolio investments	-1.027	-64	-415	-1.370
Increase (+)	174	562	257	1.221
Reduction (-)	-1.201	-626	-672	-2.591
Financial derivatives (F.71)	0	0	0	2.114
Other accounts receivable (F.8)	141	-512	4.433	-2.685
Other financial assets (F.1, F.6)	6	-11	-22	3
Adjustments ⁽³⁾	657	-804	-9.183	2.622
Net incurrence (-) of liabilities in financial derivatives (F.71)	840	471	-5.345	0
Net incurrence (-) of other accounts payable (F.8)	-1.173	-1.406	-3.835	3.122
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-10	-7	-5
Issuances above(-)/below(+) nominal value	-61	-251	-24	107
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	54	72	118	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.067	320	-90	-189
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-60	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-416
Statistical discrepancies	232	346	-21	175
Difference between capital and financial accounts (B.9-B.9f)	12	31	-45	310
Other statistical discrepancies (+/-)	220	315	24	-135
Change in general government (S.13) consolidated gross debt ^(1, 2)	9.510	2.944	1.128	267

*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: 08/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6.334	5.746	4.081	2.733
Net acquisition (+) of financial assets ⁽²⁾	-249	-2.564	-1.668	-4.368
Currency and deposits (F.2)	1.607	-1.271	-720	-631
Debt securities (F.3)	-391	-260	47	-70
Loans (F.4)	-538	-1.284	-1.431	-3.425
Increase (+)	593	210	238	254
Reduction (-)	-1.131	-1.494	-1.669	-3.679
Short term loans (F.4.1), net	0	0	0	0
Long-term loans (F.4.2)	-538	-1.284	-1.431	-3.425
Increase (+)	593	210	238	254
Reduction (-)	-1.131	-1.494	-1.669	-3.679
Equity and investment fund shares/units (F.5)	-753	500	-144	-199
Portfolio investments, net ⁽²⁾	289	754	210	1.224
Equity and investment fund shares/units other than portfolio investments	-1.042	-254	-354	-1.423
Increase (+)	159	372	257	1.168
Reduction (-)	-1.201	-626	-611	-2.591
Financial derivatives (F.7.1)	0	0	0	-683
Other accounts receivable (F.8)	-174	-249	580	640
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-318	-1.204	-983	240
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	-1.027	-972	-623	0
Net incurrence (-) of other accounts payable (F.8)	-342	-372	-375	321
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	-10	-10	-8	-5
Issuances above(-)/below(+) nominal value	-61	-251	-24	107
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	84	102	161	37
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.038	299	-114	-220
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	147	456	-191	180
Difference between capital and financial accounts (B.9-B.9f)	114	30	-192	361
Other statistical discrepancies (+/-)	33	426	1	-181
Change in central government (S.1311) consolidated gross debt ^(1, 2)	5.914	2.434	1.239	-1.215
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	112.967	115.421	116.646	115.430
Central government gross debt (level) (b) ^(2, 5)	113.323	115.757	116.996	115.781
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	356	336	350	351

***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: 08/04/2019	Year			
	2015	2016	2017	2018
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: 08/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1.375	907	429	1.911
Net acquisition (+) of financial assets ⁽²⁾	510	-172	433	676
Currency and deposits (F.2)	-203	136	379	330
Debt securities (F.3)	4	-24	-27	6
Loans (F.4)	413	-80	-141	121
Increase (+)	652	151	308	305
Reduction (-)	-239	-231	-449	-184
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	413	-80	-141	121
Increase (+)	652	151	308	305
Reduction (-)	-239	-231	-449	-184
Equity and investment fund shares/units (F.5)	-95	254	231	-11
Portfolio investments, net ⁽²⁾	-110	64	292	-64
Equity and investment fund shares/units other than portfolio investments	15	190	-61	53
Increase (+)	15	190	0	53
Reduction (-)	0	0	-61	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	385	-447	13	227
Other financial assets (F.1, F.6)	6	-11	-22	3
Adjustments ⁽³⁾	-743	291	-367	-1.286
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-682	300	-360	-870
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⁾ (+)	-30	-30	-31	-31
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	29	21	24	31
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-60	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-416
Statistical discrepancies	-63	-155	-353	-429
Difference between capital and financial accounts (B.9-B.9f)	-63	-155	-353	-429
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1.079	871	142	872
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	18.523	19.404	19.575	20.448
Local government gross debt (level) (b) ^{5*}	18.754	19.625	19.767	20.639
Local government holdings of other subsectors debt (level) (c) ⁻	231	221	192	191

***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: 08/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-1.926	-2.939	-2.699	-3.090
Net acquisition (+) of financial assets ⁽²⁾	1.276	1.808	10.415	-1.591
Currency and deposits (F.2)	4.097	-147	3.216	-2.290
Debt securities (F.3)	-804	-2.791	-833	-925
Loans (F.4)	-399	129	-908	126
Increase (+)	1.443	1.720	1.455	987
Reduction (-)	-1.842	-1.591	-2.363	-861
Short term loans (F.41), net	6	367	-820	78
Long-term loans (F.42)	-405	-238	-88	48
Increase (+)	1.443	1.720	1.455	987
Reduction (-)	-1.848	-1.958	-1.543	-939
Equity and investment fund shares/units (F.5)	-1.611	4.491	5.151	2.278
Portfolio investments, net ⁽²⁾	-1.611	4.491	5.151	2.278
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	2.797
Other accounts receivable (F.8)	-7	126	3.789	-3.577
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1.655	167	-7.770	3.696
Net incurrence (-) of liabilities in financial derivatives (F.71)	1.867	1.443	-4.722	0
Net incurrence (-) of other accounts payable (F.8)	-212	-1.276	-3.049	3.696
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	1	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	-41	143	505	401
Difference between capital and financial accounts (B.9-B.9f)	-39	156	500	378
Other statistical discrepancies (+/-)	-2	-13	5	23
Change in social security (S.1314) consolidated gross debt ^(1,2)	964	-821	451	-584
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1.716	1.325	1.057	1.667
Social security gross debt (level) (b) ^(2,5)	3.136	2.315	2.766	2.182
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	1.420	990	1.709	515

*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.

Statement Number	Member State: Finland Data are in ...(millions of units of national currency) Date: 08/04/2019	Year				
		2015 final	2016 half-finalized	2017 half-finalized	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	3.732	4.353	4.593	4.805	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)	212.015	219.048	224.553	232.880	241.424

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

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