



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: 08/10/2019

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: 08/10/2019	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	-5.127	-3.755	-1.550	-1.935	-2.515
- Central government	S.1311	-6.307	-5.716	-4.043	-2.807	-2.140
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1.321	-898	-451	-2.068	-2.827
- Social security funds	S.1314	2.501	2.859	2.944	2.940	2.452
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		133.287	136.249	137.391	138.412	142.474
<i>By category:</i>						
Currency and deposits	AF.2	831	874	908	787	
Debt securities	AF.3	102.071	104.656	106.611	106.787	
Short-term	AF.31	7.339	5.448	8.694	6.508	
Long-term	AF.32	94.732	99.208	97.917	100.279	
Loans	AF.4	30.385	30.719	29.872	30.838	
Short-term	AF.41	6.419	5.467	4.678	3.864	
Long-term	AF.42	23.966	25.252	25.194	26.974	
General government expenditure on:						
Gross fixed capital formation	P.51g	7.908	9.017	9.214	9.872	10.176
Interest (consolidated)	D.41 (uses)	2.448	2.336	2.229	2.069	2.026
Gross domestic product at current market prices	B.1*g	211.516	217.484	225.785	234.469	242.109

(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: 08/10/2019	2015	2016	Year 2017	2018	2019	
Working balance in central government accounts	-4.666	-4.637	-3.678	-465	-2.678	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-278	-887	-822	-3.030	-425	
Loans, granted (+)	527	151	212	170	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	
Detail 1	2	0	0	8		
Detail 2	-759	-635	-710	-683		
Non-financial transactions not included in the working balance	42	70	79	84	84	
Detail 1	42	70	79	84		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-50	-199	41	140	0	
Other accounts receivable (+)	42	-239	451	531	650	
Detail 1	-130	35	166	452		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	172	-274	285	79		Other accounts receivable, other
Other accounts payable (-)	1	5	-70	10	0	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-885	-51	-225	-215	-100	Net borrowing/net lending of other central government units
Detail 1	-3.391	-3.437	-3.318	-3.815		Initial (before transfers to budget) net lending of other central government units
Detail 2	2.506	3.386	3.093	3.600		Transfers from other central government units to the budget, net
Other adjustments (+/-) (please detail)	-513	222	181	138	329	
Detail 1	-73	-48	-60	-42		Debt cancellation/assumption
Detail 2	-431	583	797	546		The impact of the difference in the recording of deferrable budgtry appropriations
Detail 3	-52	-141	-410	-228		Superdividends and withdrawals of equity
Detail 4	-38	-109	-67	-13		PPP
Detail 5	96	-133	-52	-158		Other known differences between working balance and B.9
Detail 6	-15	70	-27	33		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6.307	-5.716	-4.043	-2.807	-2.140	

(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: 08/10/2019	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		
<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		
<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	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 08/10/2019						
Working balance in local government accounts	2.697	3.422	3.960	2.666		
<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	-2.777	-2.868	-3.199	-3.848		
<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>	-3.165	-3.339	-3.528	-4.201		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	-51	57	42	42		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-10	-8	-12	-13		Interest expenditure of financial leases
<i>Detail 5</i>	183	333	208	231		Acquisitions less disposals of non-produced assets
<i>Detail 6</i>	42	38	45	46		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	16		
<i>Detail 1</i>	61	-183	168	16		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	-453		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-458	-448	-478	-368		
<i>Detail 1</i>	10	42	40	40		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-468	-490	-518	-408		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-415	-360	-441	-81		
<i>Detail 1</i>	-90	-67	-140	-40		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	198		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>	-175	-100	-27	219		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1.321	-898	-451	-2.068		
(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: 08/10/2019	2015	2016	Year 2017	2018	2019	
Working balance in social security accounts	-760	383	647	736		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	1.110	686	1.005	965		
<i>Detail 1</i>	267	-237	3	-4		Investments, net of output for own final use
<i>Detail 2</i>	843	923	1.002	969		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	-13		
<i>Detail 1</i>	0	-5	-68	-13		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	15	-51	-562	-726		
<i>Detail 1</i>	15	-51	-562	-726		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	2.136	1.846	1.922	1.978		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	-1.508	-2.309	-6.415	1.057		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	273		Net change in technical pension provisions
<i>Detail 3</i>	629	602	605	646		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	13	4	5	7		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-40	137	170	-5		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2.501	2.859	2.944	2.940		

(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: 08/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5.127	3.755	1.550	1.935
Net acquisition (+) of financial assets ⁽²⁾	3.451	71	8.922	-3.210
Currency and deposits (F.2)	5.572	-1.284	2.840	-2.606
Debt securities (F.3)	95	-2.602	-1.561	-21
Loans (F.4)	-426	-1.115	-2.406	-2.802
Increase (+)	2.693	2.114	1.998	2.236
Reduction (-)	-3.119	-3.229	-4.404	-5.038
Short term loans (F.41), net	6	367	-820	78
Long-term loans (F.42)	-432	-1.482	-1.586	-2.880
Increase (+)	2.693	2.114	1.998	2.236
Reduction (-)	-3.125	-3.596	-3.584	-5.116
Equity and investment fund shares/units (F.5)	-1.936	5.593	5.630	2.801
Portfolio investments, net ⁽²⁾	-908	5.657	6.045	3.903
Equity and investment fund shares/units other than portfolio investments	-1.028	-64	-415	-1.102
Increase (+)	173	562	257	1.489
Reduction (-)	-1.201	-626	-672	-2.591
Financial derivatives (F.71)	0	0	0	2.068
Other accounts receivable (F.8)	140	-510	4.441	-2.638
Other financial assets (F.1, F.6)	6	-11	-22	-12
Adjustments ⁽³⁾	627	-837	-9.213	2.698
Net incurrence (-) of liabilities in financial derivatives (F.71)	840	471	-5.345	0
Net incurrence (-) of other accounts payable (F.8)	-1.173	-1.408	-3.836	3.075
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⁾ (+)	21	41	89	-28
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.067	320	-90	-35
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-57	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-416
Statistical discrepancies	304	-27	-117	-402
Difference between capital and financial accounts (B.9-B.9f)	82	-342	-141	-262
Other statistical discrepancies (+/-)	222	315	24	-140
Change in general government (S.13) consolidated gross debt ^(1, 2)	9.509	2.962	1.142	1.021

*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: 08/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6.307	5.716	4.043	2.807
Net acquisition (+) of financial assets ⁽²⁾	-151	-2.473	-1.573	-4.325
Currency and deposits (F.2)	1.625	-1.253	-712	-646
Debt securities (F.3)	-395	-255	53	-70
Loans (F.4)	-503	-1.254	-1.402	-3.360
Increase (+)	620	243	257	283
Reduction (-)	-1.123	-1.497	-1.659	-3.643
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-503	-1.254	-1.402	-3.360
Increase (+)	620	243	257	283
Reduction (-)	-1.123	-1.497	-1.659	-3.643
Equity and investment fund shares/units (F.5)	-702	536	-93	-135
Portfolio investments, net ⁽²⁾	341	790	261	1.288
Equity and investment fund shares/units other than portfolio investments	-1.043	-254	-354	-1.423
Increase (+)	158	372	257	1.168
Reduction (-)	-1.201	-626	-611	-2.591
Financial derivatives (F.71)	0	0	0	-683
Other accounts receivable (F.8)	-176	-247	581	569
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-348	-1.236	-1.012	345
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1.027	-972	-623	0
Net incurrence (-) of other accounts payable (F.8)	-342	-373	-375	302
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-10	-8	-5
Issuances above(-)/below(+) nominal value	-61	-251	-24	107
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	51	71	132	6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1.038	299	-114	-65
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	3	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	105	428	-228	23
Difference between capital and financial accounts (B.9-B.9f)	70	2	-229	194
Other statistical discrepancies (+/-)	35	426	1	-171
Change in central government (S.1311) consolidated gross debt ^(1, 2)	5.913	2.435	1.230	-1.150
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	113.028	115.483	116.699	115.555
Central government gross debt (level) (b) ^(2, 5)	113.384	115.819	117.049	115.899
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	356	336	350	344

***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: 08/10/2019	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: 08/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1.321	898	451	2.068
Net acquisition (+) of financial assets ⁽²⁾	630	-222	394	1.318
Currency and deposits (F.2)	-150	116	336	330
Debt securities (F.3)	4	-24	-27	15
Loans (F.4)	402	-80	-140	368
Increase (+)	646	151	309	425
Reduction (-)	-244	-231	-449	-57
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	402	-80	-140	368
Increase (+)	646	151	309	425
Reduction (-)	-244	-231	-449	-57
Equity and investment fund shares/units (F.5)	-18	227	231	274
Portfolio investments, net ⁽²⁾	-33	37	292	-47
Equity and investment fund shares/units other than portfolio investments	15	190	-61	321
Increase (+)	15	190	0	321
Reduction (-)	0	0	-61	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	386	-450	16	343
Other financial assets (F.1, F.6)	6	-11	-22	-12
Adjustments ⁽³⁾	-725	273	-378	-1.358
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-664	282	-371	-941
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	30
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	-147	-78	-325	-462
Difference between capital and financial accounts (B.9-B.9f)	-147	-78	-325	-462
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1.079	871	142	1.566
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	18.523	19.404	19.575	21.142
Local government gross debt (level) (b) ^{5*}	18.754	19.625	19.767	21.333
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: 08/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2.501	-2.859	-2.944	-2.940
Net acquisition (+) of financial assets ⁽²⁾	1.671	2.150	10.770	-1.272
Currency and deposits (F.2)	4.097	-147	3.216	-2.290
Debt securities (F.3)	-804	-2.791	-833	-1.014
Loans (F.4)	-399	129	-908	111
Increase (+)	1.443	1.720	1.455	1.528
Reduction (-)	-1.842	-1.591	-2.363	-1.417
Short term loans (F.41), net	6	367	-820	78
Long-term loans (F.42)	-405	-238	-88	33
Increase (+)	1.443	1.720	1.455	1.528
Reduction (-)	-1.848	-1.958	-1.543	-1.495
Equity and investment fund shares/units (F.5)	-1.216	4.830	5.492	2.662
Portfolio investments, net ⁽²⁾	-1.216	4.830	5.492	2.662
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	2.751
Other accounts receivable (F.8)	-7	129	3.803	-3.492
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	1.637	184	-7.770	3.656
Net incurrence (-) of liabilities in financial derivatives (F.71)	1.867	1.443	-4.722	0
Net incurrence (-) of other accounts payable (F.8)	-230	-1.259	-3.049	3.656
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	157	-279	418	13
Difference between capital and financial accounts (B.9-B.9f)	159	-266	413	6
Other statistical discrepancies (+/-)	-2	-13	5	7
Change in social security (S.1314) consolidated gross debt ^(1,2)	964	-804	474	-543
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1.736	1.362	1.117	1.715
Social security gross debt (level) (b) ^(2,5)	3.156	2.352	2.826	2.283
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	1.420	990	1.709	568

*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: 08/10/2019	Year				
		2015	2016	2017	2018	2019
		final	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	3.746	4.371	4.621	4.711	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)	213.595	218.587	225.820	235.241	242.349

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

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