

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 Date: 08/10/2019	Year					
	2015	2016	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 budgetary 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 (+/-) (please detail)	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	2015	2016	Year 2017	2018	2019	
Data are in ...(millions of units of national currency)						
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2 777	-2 868	-3 199	-3 848		
Detail 1	224	51	46	47		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3 165	-3 339	-3 528	-4 201		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	-51	57	42	42		Capital transfers, net, not included in the working balance
Detail 4	-10	-8	-12	-13		Interest expenditure of financial leases
Detail 5	183	333	208	231		Aquisitions less disposals of non-produced assets
Detail 6	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		
Detail 1	61	-183	168	16		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	-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		
Detail 1	10	42	40	40		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-468	-490	-518	-408		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-415	-360	-441	-81		
Detail 1	-90	-67	-140	-40		The effect of revaluation items in the working balance, net
Detail 2	-290	-314	-458	-458		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
Detail 3	140	121	184	198		Rents of financial leases included in the working balance
Detail 4	0	0	0	0		Other known differences between working balance and EDP B.9
Detail 5	-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	Year					
	2015	2016	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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	1 110	686	1 005	965		
Detail 1	267	-237	3	-4		Investments, net of output for own final use
Detail 2	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		
Detail 1	0	-5	-68	-13		S13149 time adjustments of received social contributions
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	15	-51	-562	-726		
Detail 1	15	-51	-562	-726		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2						
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
Detail 1	-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)
Detail 2	3 042	3 412	7 557	273		Net change in technical pension provisions
Detail 3	629	602	605	646		Pension benefits -related cost clearing transfers between pension providers
Detail 4	13	4	5	7		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	-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(-) ⁽⁵⁾ 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) ⁽⁵⁾	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(-) ⁽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	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) ⁽³⁾	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.

Member State: Finland Data are in ...(millions of units of national currency) Date: 08/10/2019		Year				
		2015	2016	2017	2018	2019
Statement		final	half-finalized	half-finalized	half-finalized	forecast
Number						
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.