

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: 29/9/2017

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: 29/9/2017	ESA 2010 codes	2013	2014	Year 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	-3 775	-2 621
- Central government	S.1311	-7 579	-7 761	-6 338	-5 799	-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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 29/9/2017						
Working balance in central government accounts	-8 420	-6 381	-4 666	-4 637	-4 177	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
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 (+/-) (<i>please detail</i>)	879	232	-505	67	-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	-152		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	-5 799	-5 070	

(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: 29/9/2017	2013	2014	Year 2015	2016	2017	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 29/9/2017						
Working balance in local government accounts	2 694	2 875	2 697	3 422		
<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	-2 713	-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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 29/9/2017						
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: 29/9/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5 315	6 597	5 710	3 775
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	672	-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(-) ⁽⁵⁾ 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	410	-213
Difference between capital and financial accounts (B.9-B.9f)	-589	458	135	-542
Other statistical discrepancies (+/-)	62	-269	275	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: 29/9/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7 579	7 761	6 338	5 799
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 ⁽³⁾	-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	260
Difference between capital and financial accounts (B.9-B.9f)	29	191	-63	-177
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) ^(2,4)	101 231	107 409	113 323	115 686
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 29/9/2017	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: 29/9/2017	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
Increase (+)	635	30	652	151
Reduction (-)	-901	-419	-274	-232
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-266	-389	378	-81
Increase (+)	635	30	652	151
Reduction (-)	-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
Increase (+)	7	0	0	300
Reduction (-)	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 ⁽³⁾	-21	-53	-588	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	-3	-172
Difference between capital and financial accounts (B.9-B.9f)	-178	252	-3	-172
Other statistical discrepancies (+/-)	0	0	0	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) ⁽²⁾	16 237	17 675	18 769	19 628
Local government holdings of other subsectors debt (level) (c) ⁽²⁾	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: 29/9/2017	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(-) ⁽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	-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.

Statement Number	Member State: Finland Data are in ...(millions of units of national currency) Date: 29/9/2017	Year				
		2013	2014	2015	2016	2017
		(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>	<div style="background-color: #e0f0ff; border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="background-color: #e0f0ff; border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="background-color: #e0f0ff; border: 1px solid black; height: 100px; width: 100%;"></div>				
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.