

S1311 Central government	Corresponding National Accounts transaction	Difference to National Accounts
Monthly data		Difference to National Accounts
Total revenues include all bank account revenue entries excluding borrowing. Monthly data also include extrabudgetary funds (excluding State Pension Fund)	Total revenues, of which	Monthly data are based on bank account information and are purely cash based. National Accounts figures for taxes, subsidies, EU transfers etc. are adjusted for timing. Monthly data do not include output for own final use or reinvested profits. Monthly data do include central government lending, profit from sales of fixed assets, and certain investment-related entries.
Tax revenue	Taxes on production and imports receivable, direct taxes	* No difference in content. NA figures make timing adjustments.
Market output	P11R	* Emission trading and frequency auctions (differences in periodisation). Some minor consolidation items also missing.
Dividend income	D4211R and D422R (super dividends also calculated on profits recorded by public enterprises)	* Monthly data for central government do not include any super dividends, which have to be calculated separately.
Other revenue	Other than those mentioned above	* No difference in content. Cash-based entries in monthly data.
Total revenues include all bank account expense entries excluding redemptions.	Total expenditure, of which	Monthly data include on-budget revenues and expenditure as well as State Pension Fund revenues and expenditure. Expenditure does not include VAT paid by central government offices to the state, write-offs or PPP projects.
Intermediate consumption	P22K	* 1) VAT paid by central government offices to the state on their own acquisitions. VAT paid is divided between intermediate consumption, investments and social benefits in kind. 2) Purchases by Leijona Oy, VTT Oy and Senaatti Properties consolidated.
Current transfers	D752K	* Differences mainly concern entries of EU transfers.
Social benefits	D62K	* No difference in content. Accrual-based accounting.
Social benefits in kind	D632K	* VAT paid by central government offices to the state on their own acquisitions. VAT paid is divided between intermediate consumption, investments and social benefits in kind.
Investment	P51	* 1) E.g. Infrastructure projects (PPP projects) and projects brought forward (related to periodisation). In addition VAT paid by central government offices to the state on their own acquisitions. VAT paid is divided between intermediate consumption, investments and social benefits in kind.
EU payments	D76K	* No difference in content. NA figures make timing adjustments.
Other expenditure	Other than those mentioned above	* Cash-based entries in monthly data and write-offs from accounts.
Surplus	Net lending	

Monthly data are obtained from the state cash management system maintained by the State Treasury.

NB:

Data in the state cash management system are cash-based and may include items related to financial investment and lending. For the calculation of the National Accounts these items are entered in the financial accounts.

S13141 Employment pension institutions, million euros		
Monthly data based on monthly questionnaire surveys of biggest pension companies	Corresponding National Accounts transaction	Difference to National Accounts
Total revenue, of which	Total revenue, of which	Monthly data do not include (capitalised) dividend and interest income from investment funds and output for own final use.
Premium income	D61R social contributions, receivable	* No difference in content. * Differences in sources and informants only. 'Final' NA figures are based on accounts collected by the Financial Supervisory Authority and on accounts from all informants. * Difference in content: NA property income includes also (capitalised) dividend and interest income from investment funds.
Investment income	D4R property income	* Differences also in sources and informants. 'Final' NA figures are based on accounts collected by the Financial Supervisory Authority and on accounts from all informants.
Others (rental income from property investment)	P11R market output	* No difference in content. * Differences in sources and informants. 'Final' NA figures are based on accounts collected by the Financial Supervisory Authority and on accounts from all informants.
Current transfers (from Unemployment Insurance Fund to Finnish Centre for Pensions and State Pension Fund)	D752R/S13149 current transfers from other social security funds	* No difference in content.
Current transfers (from central government to Farmers' Social Insurance Institution and Seafarers' Pension Fund)	D725R/S1311 current transfers from central government	* Minor difference in content.
Total expenditure, of which	Total expenditure, of which	Monthly data do not include expenses on real estate investment, consumption of fixed capital and interest expenses.
Compensations and pensions paid	D62K social benefits payable	* No difference in content. * Differences in sources and informants. 'Final' NA figures are based on accounts collected by the Financial Supervisory Authority and on accounts from all informants.
Others (total operating expenses/administration expenses + investment)	P22K other intermediate consumption + D1K compensation of employees + P51K gross fixed capital formation	* Difference in content: NA intermediate consumption includes also expenses from real estate investment. * Differences also in sources and informants 'Final' NA figures are based on accounts collected by the Financial Supervisory Authority and on accounts from all informants.
Current transfers (from State Pension Fund to central government)	D752K/S1311 current transfers to central government	
Surplus	Net lending	

S13149 Other social security institutions Monthly data	Corresponding National Accounts transaction	Difference to National Accounts
Total revenue, of which	Total revenue, of which	Monthly data do not include interest receipts from investment funds and dividend yield, consumption of fixed capital, output for own final use, etc.
Premium income	D61R social contributions, receivable	* No difference in content.
Transfers from central government and other general government	D73R current transfers from general government	* No difference in content.
Other revenue	P11R market output	
Total expenditure, of which	Total expenditure, of which	
Benefits and allowances paid	D62K social benefits other than social transfers in kind	* No difference in content.
Operating expenses and other expenses	P22K other intermediate consumption + D1K compensation of employees + P51K gross fixed capital formation	* Minor differences in content.
Surplus	Net lending	

Monthly data are comprehensive and based on monthly figures from Social Insurance Institution and Unemployment Insurance Fund.