

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: 30/9/2016

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: 30/9/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-4 362	-5 315	-6 495	-5 752	
- Central government	S.1311	-7 401	-7 579	-7 659	-6 310	
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-2 134	-1 467	-1 573	-1 326	
- Social security funds	S.1314	5 173	3 731	2 737	1 884	
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		107 708	114 801	123 696	133 111	
<i>By category:</i>						
Currency and deposits	AF.2	555	614	752	831	
Debt securities	AF.3	82 960	88 640	95 446	102 033	
Short-term	AF.31	6 317	5 322	6 168	7 156	
Long-term	AF.32	76 643	83 318	89 278	94 877	
Loans	AF.4	24 193	25 547	27 498	30 247	
Short-term	AF.41	6 194	4 375	4 379	6 419	
Long-term	AF.42	17 999	21 172	23 119	23 828	
General government expenditure on:						
Gross fixed capital formation	P.51g	8 073	8 440	8 592	8 156	
Interest (consolidated)	D.41 (uses)	2 840	2 560	2 492	2 430	
Gross domestic product at current market prices	B.1*g	199 793	203 338	205 364	209 149	

(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)	2012	2013	2014	2015	2016	
Date: 30/9/2016						
Working balance in central government accounts	-7 777	-8 420	-6 381	-4 666		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	1 368	347	-756	-293		
Loans, granted (+)	3 347	3 856	1 447	527		
Loans, repayments (-)	-1 512	-2 372	-1 720	-679		
Equities, acquisition (+)	1 476	138	125	379		
Equities, sales (-)	-119	-73	-228	-98		
Other financial transactions (+/-)	-1 824	-1 202	-380	-422		
of which: transactions in debt liabilities (+/-)	-1 116	-543	323	335		
of which: net settlements under swap contracts (+/-)	-709	-660	-704	-757		
<i>Detail 1</i>	43	-1	4	2		
<i>Detail 2</i>	-752	-659	-708	-759		
Non-financial transactions not included in the working balance	131	73	35	43		
<i>Detail 1</i>	131	73	35	43		Reinvested earnings on FDI and mutual funds
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	38	40	-180	-50		
Other accounts receivable (+)	-69	132	497	-17		
<i>Detail 1</i>	14	119	474	-124		Time-adjustment of taxes, subsidies and EU-grants
<i>Detail 2</i>	-83	13	23	107		Other accounts receivable, other
Other accounts payable (-)	-33	-28	-1	1		
<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	-388	-602	-1 224	-889		Net borrowing/net lending of other central government units
<i>Detail 1</i>	-2 036	-2 803	-3 145	-3 333		Initial (before transfers to budget) net lending of other central government units
<i>Detail 2</i>	1 648	2 201	1 921	2 444		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (<i>please detail</i>)	-671	879	351	-439		
<i>Detail 1</i>	-28	-34	-43	-73		Debt cancellation/assumption
<i>Detail 2</i>	-390	1 063	293	-431		The impact of the difference in the recording of deferrable budgetary appropriations
<i>Detail 3</i>	-29	-40	-37	-37		Superdividends
<i>Detail 4</i>	-149	-118	-45	-38		PPP
<i>Detail 5</i>	0	-63	137	145		Other known differences between working balance and B.9
<i>Detail 6</i>	-75	71	46	-5		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-7 401	-7 579	-7 659	-6 310		

(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: 30/9/2016	2012	2013	Year 2014	2015	2016	
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	2012		Year 2013		Year 2014		Year 2015		Year 2016	
Data are in ...(millions of units of national currency)										
Date: 30/9/2016										
Working balance in local government accounts	1 791	2 694	2 875	2 697						
<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	-2 503	-2 713	-2 938	-2 848						
Detail 1	382	373	321	224						Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3 107	-3 244	-3 359	-3 172						Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	123	64	88	-43						Capital transfers, net, not included in the working balance
Detail 4	-10	-9	-9	-10						Interest expenditure of financial leases
Detail 5	75	69	-17	119						Aquisitions less disposals of non-produced assets
Detail 6	34	34	38	34						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 (+)	23	65	-20	61						
Detail 1	23	65	-20	61						Time adjustment of income tax and difference due to source
Detail 2										
Other accounts payable (-)	M	M	M	M						
Detail 1										
Detail 2										
Working balance (+/-) of entities not part of local government	-841	-853	-858	-436						Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-159	-264	-293	-477						
Detail 1	6	23	0	0						Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-165	-287	-293	-477						Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-445	-396	-339	-323						
Detail 1	-148	-132	-105	-70						The effect of revaluation items in the working balance, net
Detail 2	-360	-345	-340	-340						Realised holding gains relating to disposals of non-produced assets (land) recorded in the working balance
Detail 3	111	120	136	140						Rents of financial leases included in the working balance
Detail 4	-60	-35	-102	0						Other known differences between working balance and EDP B.9
Detail 5	12	-4	72	-53						Residual
Detail 6										
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-2 134	-1 467	-1 573	-1 326						
(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)	2012	2013	2014	2015	2016	
Date: 30/9/2016						
Working balance in social security accounts	300	16	-673	-760		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	701	564	570	652		
Detail 1	-13	-23	70	126		Investments, net of output for own final use
Detail 2	714	587	500	526		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	1 557	1 049	957	29		
Detail 1	1 557	1 049	957	29		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2						
Other adjustments (+/-) (please detail)	2 615	2 102	1 883	1 963		Adjustments to the working balance of pension insurance companies
Detail 1	-991	-2 207	-1 561	-1 641		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	3 228	3 838	2 877	3 042		Net change in technical pension provisions
Detail 3	242	452	530	602		Pension benefits -related cost clearing transfers between pension providers
Detail 4	16	17	9	13		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	120	2	28	-53		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	5 173	3 731	2 737	1 884		

(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: 30/9/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	4 362	5 315	6 495	5 752
Net acquisition (+) of financial assets ⁽²⁾	6 988	4 293	638	2 707
Currency and deposits (F.2)	-2 215	-1 578	-1 648	5 522
Debt securities (F.3)	-1 007	2 615	-1 170	93
Loans (F.4)	3 489	934	-1 018	-510
Increase (+)	8 216	7 236	3 190	2 605
Reduction (-)	-4 727	-6 302	-4 208	-3 115
Short term loans (F.41), net	-227	2	512	6
Long-term loans (F.42)	3 716	932	-1 530	-516
Increase (+)	8 216	7 236	3 190	2 605
Reduction (-)	-4 500	-6 304	-4 720	-3 121
Equity and investment fund shares/units (F.5)	6 508	4 931	1 810	-2 383
Portfolio investments, net ⁽²⁾	5 133	5 056	2 291	-1 299
Equity and investment fund shares/units other than portfolio investments	1 375	-125	-481	-1 084
Increase (+)	2 125	281	761	159
Reduction (-)	-750	-406	-1 242	-1 243
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	223	-2 609	2 646	-21
Other financial assets (F.1, F.6)	-10	0	18	6
Adjustments ⁽³⁾	738	-2 016	1 526	636
Net incurrence (-) of liabilities in financial derivatives (F.71)	-369	-1 593	1 442	840
Net incurrence (-) of other accounts payable (F.8)	-799	-279	365	-1 147
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-5	-11	-7
Issuances above(-)/below(+) nominal value	63	5	-183	-62
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-182	62	-73	2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	160	-206	-14	1 010
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	1 870	0	0	0
Statistical discrepancies	130	-499	236	320
Difference between capital and financial accounts (B.9-B.9f)	210	-561	505	-70
Other statistical discrepancies (+/-)	-80	62	-269	390
Change in general government (S.13) consolidated gross debt ^(1, 2)	12 218	7 093	8 895	9 415

***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: 30/9/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7 401	7 579	7 659	6 310
Net acquisition (+) of financial assets ⁽²⁾	2 471	-1 935	-1 068	-101
Currency and deposits (F.2)	-3 573	-2 274	-1 171	1 630
Debt securities (F.3)	1 085	-945	245	-414
Loans (F.4)	3 841	1 972	-168	-538
Increase (+)	6 435	5 492	1 795	527
Reduction (-)	-2 594	-3 520	-1 963	-1 065
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	3 841	1 972	-168	-538
Increase (+)	6 435	5 492	1 795	527
Reduction (-)	-2 594	-3 520	-1 963	-1 065
Equity and investment fund shares/units (F.5)	1 564	98	-191	-596
Portfolio investments, net ⁽²⁾	260	230	247	446
Equity and investment fund shares/units other than portfolio investments	1 304	-132	-438	-1 042
Increase (+)	2 054	274	761	159
Reduction (-)	-750	-406	-1 199	-1 201
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-446	-786	217	-183
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1 729	-411	-626	-430
Net incurrence (-) of liabilities in financial derivatives (F.71)	-940	-449	-663	-1 027
Net incurrence (-) of other accounts payable (F.8)	-825	183	288	-340
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	-5	-11	-7
Issuances above(-)/below(+) nominal value	63	5	-183	-62
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-182	62	-43	-32
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	160	-207	-14	1 038
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	-178	-14	213	211
Difference between capital and financial accounts (B.9-B.9f)	-232	29	292	-2
Other statistical discrepancies (+/-)	54	-43	-79	213
Change in central government (S.1311) consolidated gross debt ^(1,2)	7 965	5 219	6 178	5 990
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	95 360	100 831	107 082	113 100
Central government gross debt (level) (b) ^(2,4)	96 012	101 231	107 409	113 399
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	652	400	327	299

***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: 30/9/2016	Year			
	2012	2013	2014	2015
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: 30/9/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	2 134	1 467	1 573	1 326
Net acquisition (+) of financial assets ⁽²⁾	-358	642	-334	342
Currency and deposits (F.2)	128	759	-57	-203
Debt securities (F.3)	-626	35	-45	4
Loans (F.4)	217	-266	-389	354
Increase (+)	326	635	30	652
Reduction (-)	-109	-901	-419	-298
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	217	-266	-389	354
Increase (+)	326	635	30	652
Reduction (-)	-109	-901	-419	-298
Equity and investment fund shares/units (F.5)	26	164	14	-159
Portfolio investments, net ⁽²⁾	-45	157	57	-117
Equity and investment fund shares/units other than portfolio investments	71	7	-43	-42
Increase (+)	71	7	0	0
Reduction (-)	0	0	-43	-42
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-93	-50	125	340
Other financial assets (F.1, F.6)	-10	0	18	6
Adjustments ⁽³⁾	-403	-21	-53	-634
Net incurrence (-) of liabilities in financial derivatives (F.71)	-11	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-392	-22	-23	-576
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	-30	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	1	0	-28
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	216	-178	252	-197
Difference between capital and financial accounts (B.9-B.9f)	216	-178	252	-197
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1 589	1 910	1 438	837
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	14 032	16 020	17 445	18 281
Local government gross debt (level) (b) ⁽²⁾	14 327	16 237	17 675	18 512
Local government holdings of other subsectors debt (level) (c) ⁽²⁾	295	217	230	231

*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: 30/9/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-5 173	-3 731	-2 737	-1 884
Net acquisition (+) of financial assets ⁽²⁾	3 839	5 687	856	1 098
Currency and deposits (F.2)	1 230	-63	-420	4 095
Debt securities (F.3)	-2 198	4 052	-2 411	-791
Loans (F.4)	-710	-1 197	-604	-400
Increase (+)	1 498	1 109	1 392	1 442
Reduction (-)	-2 208	-2 306	-1 996	-1 842
Short term loans (F.41), net	-227	2	512	6
Long-term loans (F.42)	-483	-1 199	-1 116	-406
Increase (+)	1 498	1 109	1 392	1 442
Reduction (-)	-1 981	-2 308	-2 508	-1 848
Equity and investment fund shares/units (F.5)	4 918	4 669	1 987	-1 628
Portfolio investments, net ⁽²⁾	4 918	4 669	1 987	-1 628
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)	599	-1 774	2 304	-178
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	3 033	-1 583	2 205	1 636
Net incurrence (-) of liabilities in financial derivatives (F.71)	582	-1 144	2 105	1 867
Net incurrence (-) of other accounts payable (F.8)	581	-439	100	-231
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⁾ (-)	1 870	M	M	M
Statistical discrepancies	226	-412	-39	127
Difference between capital and financial accounts (B.9-B.9f)	226	-412	-39	129
Other statistical discrepancies (+/-)	0	0	0	-2
Change in social security (S.1314) consolidated gross debt ^(1,2)	1 925	-39	285	977
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-1 684	-2 050	-831	1 730
Social security gross debt (level) (b) ^(2,5)	1 926	1 887	2 172	3 149
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	3 610	3 937	3 003	1 419

*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: 30/9/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	3 903	3 989	3 769	3 688	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	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)	200 836	204 034	207 232	210 926	

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.