

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

Member State: Finland

Date: 30/03/2015

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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 deficit/surplus and debt levels and provision of associated data

Member State: Finland Data are in EUR million Date: 30/03/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1 999	-4 240	-5 122	-6 435	-7 067
- Central government	S.1311	-6 365	-7 279	-7 425	-7 598	-6 666
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-1 057	-2 134	-1 458	-1 737	-2 087
- Social security funds	S.1314	5 423	5 173	3 761	2 900	1 686
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		95 490	105 667	112 682	121 050	129 107
<i>By category:</i>						
Currency and deposits	AF.2	767	555	614	752	
Debt securities	AF.3	76 465	82 960	88 640	95 193	
Short-term	AF.31	8 447	6 317	5 322	6 072	
Long-term	AF.32	68 018	76 643	83 318	89 121	
Loans	AF.4	18 258	22 152	23 428	25 105	
Short-term	AF.41	3 127	4 270	2 489	2 464	
Long-term	AF.42	15 131	17 882	20 939	22 641	
General government expenditure on:						
Gross fixed capital formation	P.51g	7 478	7 952	8 406	8 346	8 805
Interest (consolidated)	D.41 (uses)	2 745	2 840	2 566	2 587	2 538
Gross domestic product at current market prices	B.1*g	196 869	199 793	201 995	204 015	206 578

(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 deficit/surplus

Member State: Finland Data are in EUR million Date: 30/03/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in central government accounts	-7 180	-7 777	-8 420	-6 381	-5 166	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-7	1 315	339	-755	-1 455	
Loans, granted (+)	668	3 347	3 856	1 458	834	
Loans, repayments (-)	-55	-1 512	-2 372	-1 720	-417	
Equities, acquisition (+)	382	1 476	138	125	0	
Equities, sales (-)	-133	-119	-73	-228	-1 164	
Other financial transactions (+/-)	-869	-1 877	-1 210	-390	-708	
of which: transactions in debt liabilities (+/-)	-244	-1 116	-543	323	0	
of which: net settlements under swap contracts (+/-)	-599	-762	-668	-714	-708	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	53	48	49	-174	0	
Other accounts receivable (+)	93	-69	111	414	0	
Detail 1	235	14	102	408		Time-adjustment of taxes, subsidies and EU-grants
Detail 2	-142	-83	9	6		Other accounts receivable, other
Other accounts payable (-)	-22	-33	-28	-1	0	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-8	-387	-568	-1 114	-200	Net borrowing/net lending of other Central Government bodies (S1311)
Detail 1	-1 829	-2 035	-2 769	-3 039		Consolidated net-lending of other central government units
Detail 2	1 821	1 648	2 201	1 925		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	706	-376	1 092	413	155	
Detail 1	-28	-28	-34	-43		Debt cancellation/assumption
Detail 2	93	131	73	201		Reinvested earnings on FDI and mutual funds
Detail 3	842	-390	1 063	293		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 4	-87	-29	-40	-37		Super dividends
Detail 5	-7	-28	-28	-28		PPP
	0	0	45	-35		Other known differences between working balance and B.9
	-107	-32	13	62	155	Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6 365	-7 279	-7 425	-7 598	-6 666	

(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 deficit/surplus

Member State: Finland Data are in ...(millions of units of national currency) Date: 30/03/2015	2011	2012	Year 2013	2014	2015	
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 borrowing (-) or net lending (+) 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 deficit/surplus

Member State: Finland	Year					
Data are in ... (millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 30/03/2015						
Working balance in local government accounts	2 548	1 791	2 694	2 740		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
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	-2 406	-2 612	-2 816	-2 761		
<i>Detail 1</i>	384	382	373	315		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-2 895	-3 107	-3 244	-3 186		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	115	123	64	119		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-10	-10	-9	-9		Interest expenditure of financial leases
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	84	23	65	4		
<i>Detail 1</i>	84	23	65	4		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	-890	-841	-853	-821		Working balance of quasi-corporations classified outside S.1313
Net borrowing (-) or net lending (+) of other local government bodies	-176	-159	-242	-344		
<i>Detail 1</i>	-5	6	8	8		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-171	-165	-250	-352		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-217	-336	-306	-555		
<i>Detail 1</i>	34	34	35	32		Reinvested earnings of mutual funds recorded as property income of S.1313
<i>Detail 2</i>	-41	-148	-132	-121		The effect of revaluation items in the working balance, net
<i>Detail 3</i>	-296	-285	-276	-434		The effect of differences in the recording of net acquisitions of land
<i>Detail 4</i>	100	111	120	120		Rents of financial leases included in the working balance
<i>Detail 5</i>	90	-60	-35	-60		Other known differences between working balance and EDP B.9
<i>Detail 6</i>	-104	12	-18	-92		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1 057	-2 134	-1 458	-1 737		

(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 deficit/surplus

Member State: Finland

Data are in ...(millions of units of national currency)

Date: 30/03/2015

	2011	2012	Year 2013	2014	2015	
Working balance in social security accounts	-5	300	16	-661		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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	520	406	378	543		
<i>Detail 1</i>	13	-11	-16	128		Investments, net of output for own final use
<i>Detail 2</i>	-147	-334	-235	-141		Current and capital transfers, net
<i>Detail 3</i>	630	714	602	536		Reinvested earnings of mutual funds recorded as property income
<i>Detail 4</i>	24	37	27	20		Other items, net
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 social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	2 531	2 385	1 959	1 854		
<i>Detail 1</i>	2 531	2 385	1 959	1 854		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	2 377	2 082	1 408	1 164		Adjustments to the working balance of pension insurance companies
<i>Detail 1</i>	2 674	-930	-2 193	-1 394		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	-325	3 228	3 838	2 738		Net change in technical provisions
<i>Detail 3</i>	-134	-247	-233	-218		Other adjustments (e.g. Remuneration paid/received for liability distribution and guarantee scheme)
<i>Detail 4</i>	15	16	17	8		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	147	15	-21	30		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	5 423	5 173	3 761	2 900		

(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 deficit/surplus 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: 30/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 999	4 240	5 122	6 435
Net acquisition (+) of financial assets ⁽²⁾	4 100	7 215	5 107	-430
Currency and deposits (F.2)	2 502	-2 216	-1 578	-1 718
Debt securities (F.3)	1 737	-1 006	2 577	-1 017
Loans (F.4)	-648	3 716	932	-1 179
Increase (+)	3 134	8 216	7 236	3 060
Reduction (-)	-3 782	-4 500	-6 304	-4 239
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-648	3 716	932	-1 179
Increase (+)	3 134	8 216	7 236	3 060
Reduction (-)	-3 782	-4 500	-6 304	-4 239
Equity and investment fund shares/units (F.5)	255	6 508	4 933	2 089
Portfolio investments, net ⁽²⁾	-196	5 448	5 058	2 391
Equity and investment fund shares/units other than portfolio investments	451	1 060	-125	-302
Increase (+)	958	1 810	274	935
Reduction (-)	-507	-750	-399	-1 237
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	254	223	-1 757	1 322
Other financial assets (F.1, F.6)	0	-10	0	73
Adjustments ⁽³⁾	917	-1 266	-2 800	2 007
Net incurrence (-) of liabilities in financial derivatives (F.71)	49	-369	-1 593	1 388
Net incurrence (-) of other accounts payable (F.8)	-7	-799	-1 168	1 343
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	3	-5	-5	-5
Issuances above(-)/below(+) nominal value	7	63	5	-183
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	87	-316	167	-497
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-338	160	-206	-39
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1 116	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	314	-12	-414	356
Difference between capital and financial accounts (B.9-B.9f)	315	-6	-370	111
Other statistical discrepancies (+/-)	-1	-6	-44	245
Change in general government (S.13) consolidated gross debt ^(1, 2)	7 330	10 177	7 015	8 368

***Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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: 30/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6 365	7 279	7 425	7 598
Net acquisition (+) of financial assets ⁽²⁾	739	2 471	-1 827	-958
Currency and deposits (F.2)	1 280	-3 574	-2 274	-1 201
Debt securities (F.3)	-2 276	1 086	-945	245
Loans (F.4)	1 025	3 841	1 972	-179
Increase (+)	1 820	6 435	5 492	1 618
Reduction (-)	-795	-2 594	-3 520	-1 797
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1 025	3 841	1 972	-179
Increase (+)	1 820	6 435	5 492	1 618
Reduction (-)	-795	-2 594	-3 520	-1 797
Equity and investment fund shares/units (F.5)	451	1 564	98	126
Portfolio investments, net ⁽²⁾	161	575	230	371
Equity and investment fund shares/units other than portfolio investments	290	989	-132	-245
Increase (+)	797	1 739	274	935
Reduction (-)	-507	-750	-406	-1 180
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	259	-446	-678	51
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	984	-1 729	-411	-741
Net incurrence (-) of liabilities in financial derivatives (F.71)	-90	-940	-449	-661
Net incurrence (-) of other accounts payable (F.8)	371	-825	183	165
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	3	-5	-5	-5
Issuances above(-)/below(+) nominal value	7	63	5	-183
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-6	-182	62	-43
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-417	160	-207	-14
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1 116	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-8	-173	-59	219
Difference between capital and financial accounts (B.9-B.9f)	-7	-167	-15	-26
Other statistical discrepancies (+/-)	-1	-6	-44	245
Change in central government (S.1311) consolidated gross debt ^(1,2)	8 080	7 848	5 128	6 118
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	87 324	95 243	100 623	106 814
Central government gross debt (level) (b) ^(2,4)	88 047	95 895	101 023	107 141
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	723	652	400	327

***Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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: 30/03/2015	Year			
	2011	2012	2013	2014
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 borrowing / net lending 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 deficit/surplus 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: 30/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1 057	2 134	1 458	1 737
Net acquisition (+) of financial assets ⁽²⁾	97	-358	606	-428
Currency and deposits (F.2)	295	128	759	-97
Debt securities (F.3)	-429	-626	-3	102
Loans (F.4)	52	217	-266	-299
Increase (+)	375	326	635	50
Reduction (-)	-323	-109	-901	-349
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	52	217	-266	-299
Increase (+)	375	326	635	50
Reduction (-)	-323	-109	-901	-349
Equity and investment fund shares/units (F.5)	62	26	166	-25
Portfolio investments, net ⁽²⁾	-99	-45	159	32
Equity and investment fund shares/units other than portfolio investments	161	71	7	-57
Increase (+)	161	71	0	0
Reduction (-)	0	0	7	-57
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	117	-93	-50	-182
Other financial assets (F.1, F.6)	0	-10	0	73
Adjustments ⁽³⁾	-578	-403	-21	164
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-11	0	0
Net incurrence (-) of other accounts payable (F.8)	-657	-392	-22	189
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⁾	79	0	1	-25
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	135	216	-158	-367
Difference between capital and financial accounts (B.9-B.9f)	135	216	-158	-367
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	711	1 589	1 885	1 106
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	12 389	14 032	15 995	17 101
Local government gross debt (level) (b) ⁽²⁾	12 738	14 327	16 212	17 318
Local government holdings of other subsectors debt (level) (c) ⁽²⁾	349	295	217	217

*Please note that the sign convention for net borrowing / net lending 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 deficit/surplus 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: 30/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-5 423	-5 173	-3 761	-2 900
Net acquisition (+) of financial assets ⁽²⁾	4 796	4 066	6 429	-386
Currency and deposits (F.2)	927	1 230	-63	-420
Debt securities (F.3)	5 901	-2 198	4 052	-2 356
Loans (F.4)	-1 630	-483	-1 199	-1 051
Increase (+)	1 075	1 498	1 109	1 392
Reduction (-)	-2 705	-1 981	-2 308	-2 443
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1 630	-483	-1 199	-1 051
Increase (+)	1 075	1 498	1 109	1 392
Reduction (-)	-2 705	-1 981	-2 308	-2 443
Equity and investment fund shares/units (F.5)	-258	4 918	4 669	1 988
Portfolio investments, net ⁽²⁾	-258	4 918	4 669	1 988
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)	-144	599	-1 030	1 453
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	440	1 163	-2 472	3 038
Net incurrence (-) of liabilities in financial derivatives (F.71)	139	582	-1 144	2 049
Net incurrence (-) of other accounts payable (F.8)	301	581	-1 328	989
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	187	-55	-197	504
Difference between capital and financial accounts (B.9-B.9f)	187	-55	-197	504
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	1	-1	256
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-4 223	-3 608	-3 936	-2 865
Social security gross debt (level) (b) ^(2,5)	1	2	1	257
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	4 224	3 610	3 937	3 122

*Please note that the sign convention for net borrowing / net lending 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: 30/03/2015	Year				
		2011	2012	2013	2014	2015
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	3 843	3 903	3 989	3 683	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="border: 1px solid black; height: 100px; background-color: #e0f0ff;"></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="border: 1px solid black; height: 100px; background-color: #e0f0ff;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; background-color: #e0f0ff;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	197 761	200 836	202 647	203 977	206 590

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

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