



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: 29/3/2018

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: 29/3/2018	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-6 597	-5 782	-3 867	-1 279	
- Central government	S.1311	-7 761	-6 334	-5 817	-3 806	
- State government	S.1312	M	M	M	M	
- Local government	S.1313	-1 573	-1 375	-953	-228	
- Social security funds	S.1314	2 737	1 927	2 903	2 755	
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		123 696	133 175	136 040	137 286	
<i>By category:</i>						
Currency and deposits	AF.2	752	831	874	908	
Debt securities	AF.3	95 418	102 085	104 543	106 476	
Short-term	AF.31	6 140	7 339	5 448	8 694	
Long-term	AF.32	89 278	94 746	99 095	97 782	
Loans	AF.4	27 526	30 259	30 623	29 902	
Short-term	AF.41	4 379	6 419	5 467	4 678	
Long-term	AF.42	23 147	23 840	25 156	25 224	
General government expenditure on:						
Gross fixed capital formation	P.51g	8 592	8 151	8 721	8 670	
Interest (consolidated)	D.41 (uses)	2 492	2 448	2 339	2 175	
Gross domestic product at current market prices	B.1*g	205 474	209 604	215 773	223 522	

(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)	2014	2015	2016	2017	2018	
Date: 29/3/2018						
Working balance in central government accounts	-6 381	-4 666	-4 637	-3 678		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-756	-293	-887	-987		
Loans, granted (+)	1 447	527	151	212		
Loans, repayments (-)	-1 720	-679	-616	-716		
Equities, acquisition (+)	125	379	226	93		
Equities, sales (-)	-228	-98	-328	-170		
Other financial transactions (+/-)	-380	-422	-320	-406		
of which: transactions in debt liabilities (+/-)	323	335	315	304		
of which: net settlements under swap contracts (+/-)	-704	-757	-635	-710		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	42	29	53	49		
<i>Detail 1</i>	42	29	53	49		Reinvested earnings on FDI and mutual funds
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-180	-50	-199	41		
Other accounts receivable (+)	497	42	-310	645		
<i>Detail 1</i>	474	-130	-36	310		Time-adjustments of taxes, subsidies and EU-grants
<i>Detail 2</i>	23	172	-274	335		Other accounts receivable, other
Other accounts payable (-)	-1	1	5	-70		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other central government bodies	-1 207	-900	-50	-90		Net borrowing/net lending of other central government units
<i>Detail 1</i>	-3 128	-3 344	-3 384	-3 093		Initial (before transfers to budget) net lending of other central government units
<i>Detail 2</i>	1 921	2 444	3 334	3 003		Transfers from other central government units to the budget, net
Other adjustments (+/-) (please detail)	225	-497	208	284		
<i>Detail 1</i>	-43	-73	-48	-60		Debt cancellation/assumption
<i>Detail 2</i>	293	-431	583	797		The impact of the difference in the recording of deferrable budgetary appropriations
<i>Detail 3</i>	-37	-37	-141	-245		Superdividends
<i>Detail 4</i>	-45	-38	-109	-59		PPP
<i>Detail 5</i>	35	98	-142	-5		Other known differences between working balance and B.9
<i>Detail 6</i>	22	-16	65	-144		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-7 761	-6 334	-5 817	-3 806		

(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: 29/3/2018	2014	2015	Year 2016	2017	2018	
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 Data are in ..(millions of units of national currency) Date: 29/3/2018	2014	2015	Year 2016	2017	2018	
Working balance in local government accounts	2 875	2 697	3 422	3 933		
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-2 938	-2 795	-2 884	-3 134		
<i>Detail 1</i>	321	224	51	46		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-3 359	-3 175	-3 349	-3 449		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	88	-51	57	57		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-9	-10	-8	-8		Interest expenditure of financial leases
<i>Detail 5</i>	-17	183	333	188		Aquisitions less disposals of non-produced assets
<i>Detail 6</i>	38	34	32	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 (+)	-20	61	-183	230		
<i>Detail 1</i>	-20	61	-183	230		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	-858	-429	-461	-466		Working balance of quasi-corporations classified outside S.1313
Net lending (+)/ net borrowing (-) of other local government bodies	-293	-497	-473	-442		
<i>Detail 1</i>	0	0	29	29		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>	-293	-497	-502	-471		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-339	-412	-374	-349		
<i>Detail 1</i>	-105	-90	-68	-151		The effect of revaluation items in the working balance, net
<i>Detail 2</i>	-340	-290	-314	-415		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
<i>Detail 3</i>	136	140	121	121		Rents of financial leases included in the working balance
<i>Detail 4</i>	-102	0	0	0		Other known differences between working balance and EDP B.9
<i>Detail 5</i>	72	-172	-113	96		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-1 573	-1 375	-953	-228		

(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: 29/3/2018	2014	2015	Year 2016	2017	2018	
Working balance in social security accounts	-673	-760	367	613		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	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	570	652	625	607		
Detail 1	70	126	2	40		Investments, net of output for own final use
Detail 2	500	526	623	567		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	957	2	-71	-323		
Detail 1	1 546	1 177	554	326		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
Detail 2	45	58	11	8		Investments, net output for own final use
Detail 3	-634	-1 233	-636	-657		Current and capital transfers, net
Other adjustments (+/-) (please detail)	1 883	2 033	1 982	1 858		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-1 561	-1 601	-2 131	-3 282		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
Detail 2	2 877	3 042	3 412	4 439		Net change in technical pension provisions
Detail 3	530	629	604	626		Pension benefits -related cost clearing transfers between pension providers
Detail 4	9	13	-5	-13		Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	28	-50	102	88		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2 737	1 927	2 903	2 755		

(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: 29/3/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	6 597	5 782	3 867	1 279
Net acquisition (+) of financial assets ⁽²⁾	423	2 598	-332	8 767
Currency and deposits (F.2)	-1 648	5 499	-1 282	2 883
Debt securities (F.3)	-1 170	93	-2 736	-1 597
Loans (F.4)	-1 016	-483	-1 148	-2 109
Increase (+)	3 192	2 674	2 200	546
Reduction (-)	-4 208	-3 157	-3 348	-2 655
Short term loans (F.41), net	512	6	367	-821
Long-term loans (F.42)	-1 528	-489	-1 515	-1 288
Increase (+)	3 192	2 674	2 200	546
Reduction (-)	-4 720	-3 163	-3 715	-1 834
Equity and investment fund shares/units (F.5)	1 729	-2 503	5 150	5 144
Portfolio investments, net ⁽²⁾	2 211	-1 439	5 082	5 457
Equity and investment fund shares/units other than portfolio investments	-482	-1 064	68	-313
Increase (+)	761	159	694	235
Reduction (-)	-1 243	-1 223	-626	-548
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2 510	-14	-346	4 446
Other financial assets (F.1, F.6)	18	6	30	0
Adjustments ⁽³⁾	1 509	666	-711	-9 256
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 441	840	471	-5 344
Net incurrence (-) of other accounts payable (F.8)	364	-1 164	-1 300	-3 917
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-11	-10	-10	-8
Issuances above(-)/below(+) nominal value	-201	-61	-251	-24
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-70	54	72	122
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-14	1 067	307	-85
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-60	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	366	433	41	456
Difference between capital and financial accounts (B.9-B.9f)	620	213	-271	437
Other statistical discrepancies (+/-)	-254	220	312	19
Change in general government (S.13) consolidated gross debt ^(1, 2)	8 895	9 479	2 865	1 246

***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: 29/3/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	7 761	6 334	5 817	3 806
Net acquisition (+) of financial assets ⁽²⁾	-1 222	-263	-2 586	-1 734
Currency and deposits (F.2)	-1 171	1 607	-1 271	-720
Debt securities (F.3)	245	-411	-260	-15
Loans (F.4)	-168	-538	-1 284	-1 392
Increase (+)	1 795	593	210	238
Reduction (-)	-1 963	-1 131	-1 494	-1 630
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-168	-538	-1 284	-1 392
Increase (+)	1 795	593	210	238
Reduction (-)	-1 963	-1 131	-1 494	-1 630
Equity and investment fund shares/units (F.5)	-243	-753	475	-272
Portfolio investments, net ⁽²⁾	195	289	729	60
Equity and investment fund shares/units other than portfolio investments	-438	-1 042	-254	-332
Increase (+)	761	159	372	216
Reduction (-)	-1 199	-1 201	-626	-548
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	115	-168	-246	665
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-642	-302	-1 188	-993
Net incurrence (-) of liabilities in financial derivatives (F.71)	-663	-1 027	-972	-623
Net incurrence (-) of other accounts payable (F.8)	287	-326	-356	-385
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-11	-10	-10	-8
Issuances above(-)/below(+) nominal value	-201	-61	-251	-24
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-40	84	102	161
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-14	1 038	299	-114
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	281	145	391	198
Difference between capital and financial accounts (B.9-B.9f)	345	112	-35	194
Other statistical discrepancies (+/-)	-64	33	426	4
Change in central government (S.1311) consolidated gross debt ^(1,2)	6 178	5 914	2 434	1 277
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	107 082	112 967	115 421	116 707
Central government gross debt (level) (b) ^(2,5)	107 409	113 323	115 757	117 034
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	327	356	336	327

*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: 29/3/2018	Year			
	2014	2015	2016	2017
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 ⁽³⁾	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: 29/3/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	1 573	1 375	953	228
Net acquisition (+) of financial assets ⁽²⁾	-334	386	-74	681
Currency and deposits (F.2)	-57	-203	136	379
Debt securities (F.3)	-45	4	-30	31
Loans (F.4)	-389	378	-81	142
Increase (+)	30	652	151	308
Reduction (-)	-419	-274	-232	-166
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-389	378	-81	142
Increase (+)	30	652	151	308
Reduction (-)	-419	-274	-232	-166
Equity and investment fund shares/units (F.5)	14	-139	325	317
Portfolio investments, net ⁽²⁾	58	-117	3	298
Equity and investment fund shares/units other than portfolio investments	-44	-22	322	19
Increase (+)	0	0	322	19
Reduction (-)	-44	-22	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	125	340	-454	-188
Other financial assets (F.1, F.6)	18	6	30	0
Adjustments ⁽³⁾	-53	-648	269	-409
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-23	-587	291	-407
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	-30	-31
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	29	8	29
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-60	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	252	-79	-229	-279
Difference between capital and financial accounts (B.9-B.9f)	252	-79	-229	-279
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1 438	1 034	919	221
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	17 445	18 478	19 407	19 639
Local government gross debt (level) (b) =*	17 675	18 709	19 628	19 849
Local government holdings of other subsectors debt (level) (c) =*	230	231	221	210

*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: 29/3/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2 737	-1 927	-2 903	-2 755
Net acquisition (+) of financial assets ⁽²⁾	795	1 110	1 881	10 454
Currency and deposits (F.2)	-420	4 095	-147	3 224
Debt securities (F.3)	-2 411	-791	-2 803	-859
Loans (F.4)	-602	-397	127	-908
Increase (+)	1 394	1 445	1 718	1 455
Reduction (-)	-1 996	-1 842	-1 591	-2 363
Short term loans (F.41), net	512	6	367	-821
Long-term loans (F.42)	-1 114	-403	-240	-87
Increase (+)	1 394	1 445	1 718	1 455
Reduction (-)	-2 508	-1 848	-1 958	-1 542
Equity and investment fund shares/units (F.5)	1 958	-1 611	4 350	5 099
Portfolio investments, net ⁽²⁾	1 958	-1 611	4 350	5 099
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)	2 270	-186	354	3 898
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	2 204	1 616	208	-7 775
Net incurrence (-) of liabilities in financial derivatives (F.71)	2 104	1 867	1 443	-4 721
Net incurrence (-) of other accounts payable (F.8)	100	-251	-1 235	-3 054
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(-) ⁽⁵⁾ 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	23	178	-20	527
Difference between capital and financial accounts (B.9-B.9f)	23	180	-7	522
Other statistical discrepancies (+/-)	0	-2	-13	5
Change in social security (S.1314) consolidated gross debt ^(1,2)	285	977	-834	451
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-831	1 730	1 212	940
Social security gross debt (level) (b) ^(2,5)	2 172	3 149	2 315	2 766
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	3 003	1 419	1 103	1 826

*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: 29/3/2018	Year				
		2014	2015	2016	2017	2018
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	3 769	3 694	4 319	4 192	
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)	207 342	211 472	217 475	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.