Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N $^{\circ}$ 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: 09/04/2020

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				Year		
Data are in(millions of units of national currency)	ESA 2010	2016	2017	2018	2019	2020
Date: 09/04/2020	codes					
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-3 761	-1 546	-2 006	-2 735	-16 608
- Central government	S.1311	-5 716	-4 040	-2 883	-2 761	-12 516
- State government	S.1312	M	M	М	M	M
- Local government	S.1313	-898	-452	-2 000	-2 911	-3 490
- Social security funds	S.1314	2 853	2 946	2 877	2 937	-603
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		137 419	138 422	139 324	142 507	158 613
By category:						
Currency and deposits	AF.2	874	908	787	901	
Debt securities	AF.3	104 656	106 611	106 787	108 067	
Short-term	AF.31	5 448	8 694	6 508	8 699	
Long-term	AF.32	99 208	97 917	100 279	99 368	
Loans	AF.4	31 889	30 903	31 750	33 539	
Short-term	AF.41	5 467	4 678	3 864	3 634	
Long-term	AF.42	26 422	26 225	27 886	29 905	
General government expenditure on:						
Gross fixed capital formation	P.51g	9 017	9 214	9 863	10 056	10 900
Interest (consolidated)	D.41 (uses)	2 392	2 294	2 146	2 063	1 766
Gross domestic product at current market prices	B.1*g	217 518	225 836	233 619	240 078	229 391

⁽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

Detail 2 3 456 3 141 3 355 3 296 Transfers from other central governments units to the budget, net Other adjustments (+/-) (please detail) Detail 1 278 249 235 -35 -372 Detail 2 Debt cancellation/assumption Debt cancellation/assumption Debt cancellation/assumption Detail 2 583 797 546 -153 The impact of the difference in the recording of deterrable budgetary appropriate Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)	Member State: Finland	_	_	Year			
A 637 3-678 -4.65 -1.646 -1.2716	Data are in(millions of units of national currency)	2016	2017	2018	2019	2020	
Passed mixed mix	Date: 09/04/2020						
Financial transactions included in the working balance 687 422 5 000 472 201 Loans, graphments () 615 212 170 225 437 Loans, graphments () 616 7-16 2520 65 -68 Equiles, sacies (-1) 70 70 85 -12 10 Other financial transactions in debt liabilities (+/) 335 336 330 400 405 Other financial transactions in debt liabilities (+/) 335 336 400 405 Other financial transactions in debt liabilities (+/) 335 336 400 405 Other financial transactions in debt liabilities (+/) 335 336 400 405 Other financial transactions in debt liabilities (+/) 335 336 400 405 Other financial transactions in debt liabilities (+/) 335 400 400 Other financial transactions in debt liabilities (+/) 335 400 400 Other financial transactions in debt liabilities (+/) 335 400 400 Other financial transactions in debt liabilities (+/) 335 400 400 Other financial transactions in debt liabilities (+/) 345 400 400 Other financial transactions in debt liabilities (+/) 345 400 400 Other financial transactions in debt liabilities (+/) 345 400 400 Other financial transactions in debt liabilities (+/) 345 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transactions in debt liabilities (+/) 400 400 Other financial transaction	Norking balance in central government accounts	-4 637	-3 678	-465	-1 646	-12 716	
Loans, repayments (Basis of the working balance	mixed	mixed	mixed	mixed	planned	
Leans, repsyments () Equilies, acquisition (+) Equilies, sales (-) Equilies, sales (-) Equilies, sales (-) Equilies, sales (-) Other financial transactions (+/-) Other financial transactions in debt liabilities (+/-) Of which: transactions net included in the working balance Of which: transactions net included in the working balance Of violaties (+/-) Of violaties (+/) Of violaties (+/) Of violaties (+/	Financial transactions included in the working balance	-887	-822	-3 030	-472	201	
Equilies, acquisition (+)	Loans, granted (+)	151	212	170	225	437	
Equilies, sales (-) Other financial transactions (+/-) Of which: transactions in debt liabilities (+/) Of which: transactions in debt liabilities (+/) Of which: transactions in debt liabilities (+/) Of which: transactions in debt liabilities (+/		-616	-716	-2 528	-85	-98	
Chief financial transactions (+++)		226	108	93	11	357	
of which: transactions in debt liabilities (+/)	Equities, sales (-)	-328	-70	-1 058	-128	0	
of which: net settlements under swap contracts (+/-) Detail 1	Other financial transactions (+/-)	-320	-356	293	-495	-495	
Detail 1	of which: transactions in debt liabilities (+/-)	315	354	960	54	54	
Detail 2 -635	of which: net settlements under swap contracts (+/-)	-635	-710	-675	-549	-549	
Detail 1	Detail 1	0	0	8	0		
Detail 2	Detail 2	-635	-710	-683	-549		
Detail 2							
Detail 2 Detail 2 Detail 2 Detail 2 Detail 2 Detail 3 Detail 4 Detail 5 Detail 6 Detail 7 Detail 8	Non-financial transactions not included in the working balance	70	79	84	86	86	
Difference between interest paid (+) and accrued (D.41)(-) -255	Detail 1	70	79	84	86		Reinvested earnings on FDI and mutual funds
Detail 1	Detail 2						
Detail 1 1 2 285 79 70 285 79 70 70 70 70 70 70 70	Difference between interest paid (+) and accrued (D.41)(-)	-255	-24	50	-472	0	
Detail 1 1 274 285 79 70	Other accounts receivable (+)	-239	451	531	95	685	
Detail 2 274 285 79 -70 Other accounts receivable, other							Time-adjustments of taxes, subsidies and EU-grants
Detail 2							
Detail 1					83	0	
Detail 2			-				
Net lending (+)/ net borrowing (-) of other central government bodies -51							
Net lending (+)/ net borrowing (-) of other central government bodies -51							
Detail 1			M	М	M	М	
Detail 2 3 456 3 141 3 355 3 296 Transfers from other central governments units to the budget, net Other adjustments (+/-) (please detail) 278 249 235 -35 -372 Detail 1 -48 -60 -42 -42 Debt cancellation/assumption Detail 2 583 797 546 -153 The impact of the difference in the recording of deferrable budgetary appropriation. Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity. Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)	<u> </u>	-51	-225	-298	-400	-400	
Dither adjustments (+/-) (please detail) 278 249 235 -35 -372		-3 507	-3 366	-3 653	-3 696		Initial (before transfers to budget) net lending of other central government units
Detail 1 -48 -60 -42 -42 Debt cancellation/assumption Detail 2 583 797 546 -153 The impact of the difference in the recording of deferrable budgetary appropriation. Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity. Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)	Detail 2	3 456	3 141	3 355	3 296		Transfers from other central governments units to the budget, net
Detail 1 -48 -60 -42 -42 Debt cancellation/assumption Detail 2 583 797 546 -153 The impact of the difference in the recording of deferrable budgetary appropriation. Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity. Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)	Other adjustments (+/-) (please detail)	278	249	235	-35	-372	
Detail 2 583 797 546 -153 The impact of the difference in the recording of deferrable budgetary appropriation. Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity. Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)	, , , , , ,					3.2	Debt cancellation/assumption
Detail 3 -141 -410 -228 -45 Superdividends (ml. Metsähallitus) and withdrawals of equity Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)							
Detail 4 -109 -67 -13 0 PPP Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)							
Detail 5 -133 -52 -158 26 Other known differences between working balance and B.9 Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)							
Detail 6 56 65 90 134 Difference between interest received (+) and accrued (-)							
Detail /	Detail 7	70	-24	40	46		Residual
	let lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5 716	-4 040	-2 883	-2 761	-12 516	

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

W. J. Co., Fil. J.					
Member State: Finland	2016	2017	Year 2018	2019	2020
Data are in(millions of units of national currency) Date: 09/04/2020	2016	2017	2018	2019	2020
Working balance in state government accounts	M	М	M		√I
Basis of the working balance	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	М	М		M
Loans (+/-)	M	М	M	1	<mark>√I</mark>
Equities (+/-)	М	М	M	ı	√I
Other financial transactions (+/-)	М	М	M	ľ	M N
of which: transactions in debt liabilities (+/-)	М	М	M	ı	M
of which: net settlements under swap contracts (+/-)	M	М	M	-	M
Detail 1					
Detail 2					
<u></u>					
Non-financial transactions not included in the working balance	M	M	M		M
Detail 1					
Detail 2					
<u></u>		•			
Difference between interest paid (+) and accrued (D.41)(-)	M	М	M	ı	M
					_
Other accounts receivable (+)	M	М	M	1	M
Detail 1					
Detail 2					
Other accounts payable (-)	M	М	M	1	M
Detail 1					
Detail 2					
					_
Working balance (+/-) of entities not part of state government	M	М	M		<mark>√l</mark>
Net lending (+)/ net borrowing (-) of other state government bodies	М	М	M	ı	<mark>√l</mark>
Detail 1					
Detail 2					
					_
Other adjustments (+/-) (please detail)	M	М	M	ı	M
Detail 1					
Detail 2					
Detail 3					
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	М	M	ı	M
(ESA 2010 accounts)					

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)	2016	2017	2018	2019	2020	
Date: 09/04/2020						
Vorking balance in local government accounts	3 422	3 960	2 666	2 336		
asis of the working balance	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	М	М	М	М		
Loans (+/-)	M	М	М	М		
Equities (+/-)	M	М	M	М		
Other financial transactions (+/-)	M	М	M	М		
of which: transactions in debt liabilities (+/-)	M	М	M	М		
of which: net settlements under swap contracts (+/-)	М	М	М	М		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2 868	-3 203	-3 709	-4 115		
Detail 1	51	46	47	49		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-3 339	-3 528	-4 093	-4 514		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	57	42	42	42		Capital transfers, net, not included in the working balance
Detail 4	-8	-12	-13	-13		Interest expenditure of financial leases
Detail 5	333	208	267	282		Aquisitions less disposals of non-produced assets
Detail 6	38	41	41	39		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	-183	168	16	150		
Detail 1	-183	168	16	150		Time adjustment of income tax and difference due to source
Detail 2						
Other accounts payable (-)	M	М	М	М		
Detail 1						
Detail 2						
Marking balance (+/) of antition not next of lead government	404	404	450	-471		West and the second sec
Vorking balance (+/-) of entities not part of local government Vet lending (+)/ net borrowing (-) of other local government bodies	-461 -448	-461 -478	-459 -382	-4/1 -552		Working balance of quasi-corporations classified outside S.1313
017			-382 34			Nathanania of the Ålad Community Finish Associates of Maria III
Detail 1	42	40		34		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-490	-518	-416	-586		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-360	-438	-132	-259		
Detail 1	-67	-140	-41	-13		The effect of revaluation items in the working balance, net
Detail 2	-314	-458	-481	-481	Realised h	holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the wor
Detail 3	121	184	198	198		Rents of financial leases included in the working balance
Detail 4	0	0	0	0		Other known differences between working balance and EDP B.9
Detail 5	-100	-24	192	37		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-898	-452	-2 000	-2 911		

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)	2016	2017	2018	2019	2020
ate: 09/04/2020					
Orking balance in social security accounts	383	645	737	660	Working balance of pension insurance companies and other social security funds than employment p
asis of the working balance	mixed	mixed	mixed	mixed	
inancial transactions included in the working balance	М	М	М	М	
Loans (+/-)	М	М	М	M	
Equities (+/-)	М	М	М	М	
Other financial transactions (+/-)	М	М	М	M	
of which: transactions in debt liabilities (+/-)	М	М	M	M	
of which: net settlements under swap contracts (+/-)	М	М	М	M	
Detail 1					
Detail 2					
	900		000	4.050	
lon-financial transactions not included in the working balance	686	1 011	969	1 059	
Detail 1 Detail 2	-237	3	-4	51	Investments, net of output for own final use
Detail 2	923	1 008	973	1 008	Reinvested earnings of mutual funds recorded as property income
ifference between interest paid (+) and accrued (D.41)(-)	M	М	М	M	
Other accounts receivable (+)	-5	-68	-13	11	
Detail 1	-5	-68	-13	11	S13149 time adjustments of received social contributions
Detail 2					
other accounts payable (-)	М	М	М	М	
Detail 1					
Detail 2					
orking balance (+/-) of entities not part of social security funds	M	М	М	М	
et lending (+)/ net borrowing (-) of other social security bodies	-56	-570	-718	-1 207	
Detail 1	-56	-570	-718	-1 207	Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 2		0,0	7.10	, 201	10.00 million and of state of the property of the post
ther adjustments (+/-) (please detail)	1 845	1 928	1 902	2 414	Adjustments to the working belongs of pages incurrence companies and the contribution of
Detail 1	-2 309	-6 415	1 902	-3 399	Adjustments to the working balance of pension insurance companies and other social security funds
Detail 2	3 412	7 557	273	5 070	Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related
Detail 3		605	637		Net change in technical pension provisions
	602			665	Pension benefits -related cost clearing transfers between pension providers
Detail 4 Detail 5	136	5 176	-72	70	Adjustment for interests not considered in the working balance (relates to S.13149) Residual
Detail J	136	176	-12	70	Nesidual
et lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2 853	2 946	2 877	2 937	

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)

Data are in(millions of units of national currency) Date: 09/04/2020 [Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	2016	2017	2018	2019
				2019
Net lending (-)/ net horrowing (+) (B 9) of general government (S 13)*				
net lending (), net benowing (1) (B.b) of general government (6.10)	3 761	1 546	2 006	2 735
Net acquisition (+) of financial assets (2)	14	8 807	-3 325	272
Currency and deposits (F.2)	-1 284	2 840	-2 603	-2 131
Debt securities (F.3)	-2 602	-1 561	169	-4 773
Loans (F.4)	-1 172	-2 521	-2 966	-314
Increase (+)	2 114	1 998	2 266	2 453
Reduction (-)	-3 286	-4 519	-5 232	-2 767
Short term loans (F.41), net	367	-820	78	300
Long-term loans (F.42)	-1 539	-1 701	-3 044	-614
Increase (+)	2 114	1 998	2 266	2 453
Reduction (-)	-3 653	-3 699	-5 310	-3 067
Equity and investment fund shares/units (F.5)	5 593	5 630	2 655	5 303
Portfolio investments, net ⁽²⁾	5 657	6 045	3 901	5 293
Equity and investment fund shares/units other than portfolio investments	-64	-415	-1 246	10
Increase (+)	562	257	1 345	333
Reduction (-)	-626	-672	-2 591	-323
Financial derivatives (F.71)	0	0	2 068	2 450
Other accounts receivable (F.8)	-510	4 441	-2 636	-258
Other financial assets (F.1, F.6)	-11	-22	-12	-5
		*22	-12	
Adjustments (2)	-851	-9 239	2 671	274
Net incurrence (-) of liabilities in financial derivatives (F.71)	471	-5 345	0	217
Net incurrence (-) of other accounts payable (F.8)	-1 407	-3 837	3 077	270
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-7	-5	-9
	-10	-/	-5	
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	41	89	-28	147
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	03	0	147
Tredemphoris/reparchase of debt above(+)/below(-) frommar value	0	υį	U	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	320	-90	-33	290
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	-90	0	290
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-15	-25	-447	-10
Other volume changes in infancial habilities (N.S, N.4, N.S) (-)	-13	-23	*447	-10
Statistical discrepancies	-34	-111	-450	-98
Difference between capital and financial accounts (B.9-B.9f)	-349	-136	-274	-195
Other statistical discrepancies (+/-)	315	25	-176	97
Onioi dianonal anonoparioles (+1-)	310	23	-170	91
Change in general government (S.13) consolidated gross debt (1, 2)	2 890	1 003	902	3 183

⁽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		Yea	ar	
Data are in(millions of units of national currency)	2016	2017	2018	2019
Data are in(minions of units of national currency) Date: 09/04/2020	2010	2017	2010	2019
Date: 07/07/2020				
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	5 716	4 040	2 883	2 761
Net acquisition (+) of financial assets (2)	-2 530	-1 688	-4 440	-789
Currency and deposits (F.2)	-1 253	-712	-646	-789
Debt securities (F.3)	-1 255	53	-70	-220
			-3 492	
Loans (F.4)	-1 311	-1 517		-549
Increase (+)	243	257	283	296
Reduction (-)	-1 554	-1 774	-3 775	-845
Short term loans (F.41), net	0	0	0	169
Long-term loans (F.42)	-1 311	-1 517	-3 492	-718
Increase (+)	243	257	283	296
Reduction (-)	-1 554	-1 774	-3 775	-1 014
Equity and investment fund shares/units (F.5)	536	-93	-134	520
Portfolio investments, net ⁽²⁾	790	261	1 289	460
Equity and investment fund shares/units other than portfolio investments	-254	-354	-1 423	60
Increase (+)	372	257	1 168	333
Reduction (-)	-626	-611	-2 591	-273
Financial derivatives (F.71)	0	0	-683	-877
Other accounts receivable (F.8)	-247	581	585	395
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments (2)	-1 250	-1 038	310	-517
Net incurrence (-) of liabilities in financial derivatives (F.71)	-972	-623	0	0
Net incurrence (-) of other accounts payable (F.8)	-372	-376	298	-573
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10	-8	-5	-9
Issuances above(-)/below(+) nominal value	-251	-24	107	-414
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	71	132	6	176
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Tredemplions/repairinase of debt above(+)/below(-) nonlinial value	U	U	U	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	000	44.4	0-	0.10
	299	-114	-65	313
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-15	-25	-31	-10
Statistical discrepancies	427	-223	-70	-35
Difference between capital and financial accounts (B.9-B.9f)	1	-225	101	-173
Other statistical discrepancies (+/-)	426	2	-171	138
Change in central government (S.1311) consolidated gross debt (1, 2)	2 363	1 091	-1 317	1 420
				,
Central government contribution to general government debt (a=b-c) (5)	116 653	117 730	116 419	117 860
Central government gross debt (level) (b) (2.5)				
	116 989	118 080	116 763	118 183
Central government holdings of other subsectors debt (level) (c) (5)	336	350	344	323
				

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within central government.

⁽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		Year		 1
Data are in(millions of units of national currency)	2016	2017	2018	2019
Data are in(millions of units of national currency) Date: 09/04/2020	2010	2017	2018	2019
Date: 07/07/2020				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	М	М	М
Net acquisition (+) of financial assets (2)	M	М	М	М
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
	M	M	M	M
Increase (+)				
Reduction (-)	М	М	М	М
Short term loans (F.41), net	M	М	М	M
Long-term loans (F.42)	M	М	М	M
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Equity and investment fund shares/units (F.5)	М	М	М	М
Portfolio investments, net ⁽²⁾	М	М	М	М
Equity and investment fund shares/units other than portfolio investments	M	M	М	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
` '	M	M M		
Other accounts receivable (F.8)			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	М	M
Net incurrence (-) of other accounts payable (F.8)	M	М	М	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	М	М	М	М
, , , , , , , , , , , , , , , , , , ,				
Issuances above(-)/below(+) nominal value	M	М	М	М
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
1, 7, 1, 1,				
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	M	M
(5)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	М	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	М	М	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	М	M	M
Statistical discrepancies	М	М	М	М
Difference between capital and financial accounts (B.9-B.9f)	М	М	М	М
Other statistical discrepancies (+/-)	M	M	М	M
The state of the s				101
Change in state government (S.1312) consolidated gross debt (1, 2)	М	М	М	м
			IVI	141
[5]				
State government contribution to general government debt (a=b-c) (5)	M	М	М	M
State government gross debt (level) (b) (2.5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) (5)	M	М	М	M
*Please note that the sign convention for not landing/ not harrowing is diffe	mont from tobles 1 as			

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within state government.

⁽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)

Malager Filal		V		
Member State: Finland Data are in(millions of units of national currency)	2016	2017 Yea	ar 2018	2019
Data are in(minions of units of national currency) Date: 09/04/2020	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	898	452	2 000	2 911
Net acquisition (+) of financial assets (2)	-222	394	1 125	98
Currency and deposits (F.2)	116	336	333	38
Debt securities (F.3)	-24	-27	15	54
Loans (F.4)	-80	-140	336	-149
Increase (+)	151	309	456	502
Reduction (-)	-231	-449	-120	-651
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-80	-140	336	-149
Increase (+)	151	309	456	502
Reduction (-)	-231	-449	-120	-651
Equity and investment fund shares/units (F.5)	227	231	122	100
Portfolio investments, net ⁽²⁾	37	292	-55	150
Equity and investment fund shares/units other than portfolio investments	190	-61	177	-50
Increase (+)	190	0	177	0
Reduction (-)	0	-61	0	-50
Financial derivatives (F.71)		-01		-50
Other accounts receivable (F.8)	-450	16	331	60
Other financial assets (F.1, F.6)	-430	-22	-12	-5
Other Illianolai a5505 (1.1, 1.0)	-11	-22	-12	-5
Adjustments (2)	273	-378	-1 349	120
Net incurrence (-) of liabilities in financial derivatives (F.71)	213	-576	1 349	120
Net incurrence (-) of other accounts payable (F.8)	282	-371	-934	173
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-3/1	-934	0
precimounence (-) or other habilities (1.1,1.3,1.0 and 1.72)	U	U	0	U
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-30	-31	-31	-30
Redemptions/repurchase of debt above(+)/below(-) nominal value	-30	-31	-31	-30
- 1000000000000000000000000000000000000	0	- 0	- 0	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	21	24	32	-23
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	-23 0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	-416	0
Outer volume changes in infancial nabilities (N.3, N.4, N.3) (*)	U	U	-416	U
Statistical discrepancies	-78	-326	-162	-271
Difference between capital and financial accounts (B.9-B.9f)	-78	-326	-162	-271
Other statistical discrepancies (+/-)	-78	-326	-162	-2/1
Oner statistical discrepancies (+/-)	U	U	U	U
Change in local government (S.1313) consolidated gross debt (1, 2)	871	142	1 614	2 858
g	071	142	1 014	2 030
Local government contribution to general government debt (a=b-c) (5)	19 404	19 575	21 190	24.040
Local government contribution to general government debt (a=b-c)	19 404	19 767	21 190	24 048 24 239
Local government gross debt (level) (b) (c) Local government holdings of other subsectors debt (level) (c)	221	19767	191	191
Local government notalitys of other subsectors debt (level) (c)	221	192	191	191

⁽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		Yea	ar	Ī
Data are in(millions of units of national currency)	2016	2017	2018	2019
Date: 09/04/2020				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2 853	-2 946	-2 877	-2 937
Net acquisition (+) of financial assets (2)				
Currency and deposits (F.2)	2 150	10 770	-1 079	1 160
	-147	3 216	-2 290	-2 111
Debt securities (F.3)	-2 791	-833	-824	-4 391
Loans (F.4)	129	-908	111	364
Increase (+)	1 720	1 455	1 527	1 655
Reduction (-)	-1 591	-2 363	-1 416	-1 291
Short term loans (F.41), net	367	-820	78	131
Long-term loans (F.42)	-238	-88	33	233
Increase (+)	1 720	1 455	1 527	1 655
Reduction (-)	-1 958	-1 543	-1 494	-1 422
Equity and investment fund shares/units (F.5)	4 830	5 492	2 667	4 683
Portfolio investments, net ⁽²⁾	4 830	5 492	2 667	4 683
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	2 751	3 327
Other accounts receivable (F.8)	129	3 803	-3 494	-712
Other financial assets (F.1, F.6)	0	0	-5 494	-712
Other infancial assets (1.1, 1.0)	U	0	U	U
Adjustments (2)	184	-7 770	3 655	669
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 443	-4 722	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 259	-3 049	3 655	669
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	0	0
	0	- 1	- 0	
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Tredempriorio/repurchase of debt above(+)/roelow(-) Horizinal Value	U	0	U	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)		-		0
	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discussion	-285	420	-242	054
Statistical discrepancies				251
Difference between capital and financial accounts (B.9-B.9f)	-272	415	-213	249
Other statistical discrepancies (+/-)	-13	5	-29	2
Change in social security (S.1314) consolidated gross debt (1, 2)	00.4	41	F.10	
Change in social security (5.1314) consolidated gross debt	-804	474	-543	-857
[
Social security contribution to general government debt (a=b-c) (5)	1 362	1 117	1 715	599
Social security gross debt (level) (b) ^(2,5)	2 352	2 826	2 283	1 426
Social security holdings of other subsectors debt (level) (c).	990	1 709	568	827

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within social security.

⁽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: 09/04/2020	2016 half-finalized	2017 half-finalized	Year 2018 half-finalized	2019 half-finalized	2020 forecast
2	Trade credits and advances (AF.81 L)	4 371	4 621	4 711	4 278	L
3	Amount outstanding in the government debt from the financing of public under	rtakings				
	Data:	L	L	L	L	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value of	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)	218 621	225 882	234 439	239 535	228 848
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					