



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: 12/04/2024

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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: 12/04/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-13 260	-7 030	-973	-7 420	-10 252
- Central government	S.1311	-13 134	-8 292	-3 778	-8 619	-10 683
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-106	-864	-414	-2 981	-1 625
- Social security funds	S.1314	-20	2 126	3 219	4 180	2 055
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		177 906	181 944	196 781	210 525	228 721
<i>By category:</i>						
Currency and deposits	AF.2	791	908	1 003	892	
Debt securities	AF.3	127 180	130 666	142 941	154 716	
Short-term	AF.31	20 402	14 346	19 606	22 569	
Long-term	AF.32	106 778	116 320	123 335	132 147	
Loans	AF.4	49 935	50 370	52 837	54 917	
Short-term	AF.41	4 418	2 542	2 953	3 873	
Long-term	AF.42	45 517	47 828	49 884	51 044	
General government expenditure on:						
Gross fixed capital formation	P.51g	11 511	10 481	11 257	11 208	11 792
Interest (consolidated)	D.41 (uses)	1 690	1 304	1 527	3 110	3 472
Gross domestic product at current market prices	B.1*g	238 038	250 664	267 687	277 625	289 032

(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)	2020	2021	2022	2023	2024	
Date: 12/04/2024						
Working balance in central government accounts	-16 798	-8 936	-17 365	-148	-12 838	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	19	-678	-383	515	361	
Loans, granted (+)	212	274	246	202	144	
Loans, repayments (-)	-81	-141	-233	-599	-139	
Equities, acquisition (+)	462	14	25	354	89	
Equities, sales (-)	-28	-519	-57	-11	-500	
Other financial transactions (+/-)	-546	-306	-364	569	767	
of which: transactions in debt liabilities (+/-)	54	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-601	-367	-416	513	713	
Detail 1	0	0	0	0		
Detail 2	-601	-367	-416	513		Swap-adjustments
Non-financial transactions not included in the working balance	42	55	68	85	68	
Detail 1	42	55	68	85		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-616	-551	1 404	1 240	-111	
Other accounts receivable (+)	679	533	-228	1 792	598	
Detail 1	796	825	-219	1 340		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-117	-292	-168	190		Other accounts receivable, other
Detail 3			159	262		Time-adjustments of RRF
Other accounts payable (-)	45	-570	2 431	-2 514	492	
Detail 1		46	31	57		Change in holiday pay debt
Detail 2		-256				Time-adjustments of RRF
Detail 3		-360	2 400	-2 571		Time-adjustments of current transfers paid for local government
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-201	-468	-363	-342	-535	
Detail 1	-4 396	-4 910	-4 721	-4 577		Initial (before transfers to budget) net lending of other central government units
Detail 2	4 195	4 442	4 358	4 235		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	3 696	2 323	10 658	-9 247	1 282	
Detail 1	-75	-76	-99	-126		Debt cancellation/assumption
Detail 2	3 748	2 697	10 132	-9 761		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-24	-182	-23	-8		Superdividends (incl. Metsähallitus) and withdrawals of equity
Detail 4	0	0	0	0		PPP
Detail 5	7	-183	-10	-73		Other known differences between working balance and B.9
Detail 6	87	83	111	290		Interest revenues of rearranged transactions (excl. EFSF)
Detail 7	135	72	749	983		Time adjustment of military expenditures
Detail 8	-182	-88	-202	-552		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-13 134	-8 292	-3 778	-8 619	-10 683	

(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: 12/04/2024	2020	2021	Year 2022	2023	2024
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (<i>please detail</i>)	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 surplus/ deficit

Member State: Finland	2020	2021	Year 2022	2023	2024	
Data are in ...(millions of units of national currency)						
Date: 12/04/2024						
Working balance in local government accounts	4 710	4 580	4 288	3 622		
<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	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-4 912	-4 312	-4 209	-4 812		
Detail 1	34	89	114	85		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-5 246	-4 743	-4 720	-4 977		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	26	22	93	48		Capital transfers, net, not included in the working balance
Detail 4	-7	-4	-22	-21		Interest expenditure of financial leases
Detail 5	238	273	266	-11		Aquisitions less disposals of non-produced assets
Detail 6	43	51	60	64		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accounts receivable	M	M	M	M		
Other accounts receivable (+)	645	298	-313	-1 521		
Detail 1	645	298	-313	-1 521		Time adjustment of taxes 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 the local government	-412	-436	-404	-391		
Net lending (+)/ net borrowing (-) of other local government units	-400	27	329	-79		
Detail 1	66	3	83	83		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-466	24	246	-162		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	263	-1 022	-105	200		
Detail 1	-44	-203	44	-161		The effect of revaluation items in the working balance, net
Detail 2	-467	-613	-731	-336	Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance	
Detail 3	346	239	518	492		Rents of financial leases included in the working balance
Detail 4	0	0	0	291		Other known differences between working balance and EDP B.9
Detail 5	428	-445	64	-86		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government	-106	-864	-414	-2 981		

(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)	2020	2021	2022	2023	2024	
Date: 12/04/2024						
Working balance in social security accounts	-530	-149	413	1 310		
<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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	1 123	1 028	817	1 178		
<i>Detail 1</i>	66	3	-59	-4		Investments, net of output for own final use
<i>Detail 2</i>	1 057	1 025	876	1 182		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	82	55	-43	-93		
<i>Detail 1</i>	82	55	-43	-93		S13149 time adjustments of received social contributions
<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 lending (+)/ net borrowing (-) of other social security bodies	-1 152	-1 039	-1 027	-665		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 1</i>	-484	-361	-412	-292		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
<i>Detail 2</i>	-5	-30	131	-21		Investments, net output for own final use
<i>Detail 3</i>	-663	-648	-746	-352		Current and capital transfers, net
Other adjustments (+/-) (please detail)	457	2 231	3 059	2 450		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	-3 202	-6 326	2 749	-3 973		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	2 313	7 662	-225	6 029		Net change in technical pension provisions
<i>Detail 3</i>	1 253	855	685	351		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	21	20	19	48		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 4</i>	95	24	-46	0		S13149 adjustment for transfers between Kela and S.1311
<i>Detail 6</i>	-23	-4	-123	-5		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-20	2 126	3 219	4 180		

(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: 12/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	13 260	7 030	973	7 420
Net acquisition (+) of financial assets ⁽²⁾	13 385	-77	15 462	7 721
Currency and deposits (F.2)	12 529	-5 322	76	1 428
Debt securities (F.3)	-5 985	964	-110	370
Loans (F.4)	1 709	2 884	8 574	-3 282
<i>Increase (+)</i>	4 086	4 480	3 829	2 943
<i>Reduction (-)</i>	-2 377	-1 596	4 745	-6 225
Short term loans (F.41), net	-124	1 338	6 291	-2 387
Long-term loans (F.42)	1 833	1 546	2 283	-895
<i>Increase (+)</i>	4 086	4 480	3 829	2 943
<i>Reduction (-)</i>	-2 253	-2 934	-1 546	-3 838
Equity and investment fund shares/units (F.5)	4 871	-628	1 756	4 337
Portfolio investments, net ⁽²⁾	4 543	213	1 287	2 531
Equity and investment fund shares/units other than portfolio investments	328	-841	469	1 806
<i>Increase (+)</i>	713	263	624	1 954
<i>Reduction (-)</i>	-385	-1 104	-155	-148
Financial derivatives (F.71)	-2 494	1 470	3 198	1 107
Other accounts receivable (F.8)	2 741	573	1 979	3 734
Other financial assets (F.1, F.6)	14	-18	-11	27
Adjustments ⁽²⁾	-2 871	-51	-1 692	-763
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2 126	-121	-3 773	-1 915
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-11	-15	-13	55
Issuances above(-)/below(+) nominal value	-647	-667	1 384	1 516
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	411	381	115	-437
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-506	367	348	18
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8	4	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	247	0
Statistical discrepancies	-1 481	-2 864	94	-634
Difference between capital and financial accounts (B.9-B.9f)	-705	-1 904	205	498
Other statistical discrepancies (+/-)	-776	-960	-111	-1 132
Change in general government (S.13) consolidated gross debt ^(1, 2)	22 293	4 038	14 837	13 744

***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: 12/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	13 134	8 292	3 778	8 619
Net acquisition (+) of financial assets ⁽²⁾	6 740	-1 814	8 093	5 179
Currency and deposits (F.2)	5 743	-2 886	-702	4 648
Debt securities (F.3)	-3	-78	-55	13
Loans (F.4)	653	1 570	7 407	-1 997
Increase (+)	1 099	1 626	8 049	879
Reduction (-)	-446	-56	-642	-2 876
Short term loans (F.41), net	132	366	5 889	-1 216
Long-term loans (F.42)	521	1 204	1 518	-781
Increase (+)	1 099	1 554	1 687	879
Reduction (-)	-578	-350	-169	-1 660
Equity and investment fund shares/units (F.5)	-164	-744	406	677
Portfolio investments, net ⁽²⁾	-292	112	304	-1 140
Equity and investment fund shares/units other than portfolio investments	128	-856	102	1 817
Increase (+)	513	248	257	1 954
Reduction (-)	-385	-1 104	-155	-137
Financial derivatives (F.71)	-331	-406	-907	672
Other accounts receivable (F.8)	842	730	1 944	1 166
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-1 293	-431	1 501	1 330
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-528	-509	-386	181
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-14	-15	-11	55
Issuances above(-)/below(+) nominal value	-647	-667	1 384	1 516
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	435	419	164	-370
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-539	341	350	-52
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	-358	-1 864	-1 047	-561
Difference between capital and financial accounts (B.9-B.9f)	396	-876	-914	608
Other statistical discrepancies (+/-)	-754	-988	-133	-1 169
Change in central government (S.1311) consolidated gross debt ^(1, 2)	18 223	4 183	12 325	14 567
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	143 773	148 043	160 377	174 954
Central government gross debt (level) (b) ^(2, 5)	144 098	148 281	160 606	175 173
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	325	238	229	219

***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: 12/04/2024	Year			
	2020	2021	2022	2023
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: 12/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	106	864	414	2 981
Net acquisition (+) of financial assets ⁽²⁾	2 937	1 301	3 080	286
Currency and deposits (F.2)	1 387	-685	2 239	-2 299
Debt securities (F.3)	-117	-42	-48	84
Loans (F.4)	574	780	878	567
Increase (+)	816	1 074	1 368	1 057
Reduction (-)	-242	-294	-490	-490
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	574	780	878	567
Increase (+)	816	1 074	1 368	1 057
Reduction (-)	-242	-294	-490	-490
Equity and investment fund shares/units (F.5)	510	552	202	79
Portfolio investments, net ⁽²⁾	310	537	-165	90
Equity and investment fund shares/units other than portfolio investments	200	15	367	-11
Increase (+)	200	15	367	0
Reduction (-)	0	0	0	-11
Financial derivatives (F.71)	L	-63	-49	54
Other accounts receivable (F.8)	569	777	-131	1 774
Other financial assets (F.1, F.6)	14	-18	-11	27
Adjustments ⁽²⁾	-614	-700	-2 495	-1 906
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
Net incurrence (-) of other accounts payable (F.8)	-629	-691	-2 689	-1 906
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⁾ (+)	-26	-39	-51	-70
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	33	26	-2	70
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8	4	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	247	0
Statistical discrepancies	-447	-452	683	-464
Difference between capital and financial accounts (B.9-B.9f)	-447	-452	683	-464
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 982	1 013	1 682	897
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	31 420	32 452	34 142	35 097
Local government gross debt (level) (b) ^(2, 3)	31 665	32 678	34 360	35 257
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	245	226	218	160

***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: 12/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	20	-2 126	-3 219	-4 180
Net acquisition (+) of financial assets ⁽²⁾	3 784	1 252	6 411	1 432
Currency and deposits (F.2)	5 399	-1 751	-1 461	-921
Debt securities (F.3)	-5 862	1 464	405	957
Loans (F.4)	548	441	250	-1 942
Increase (+)	2 251	1 864	1 557	1 129
Reduction (-)	-1 703	-1 423	-1 307	-3 071
Short term loans (F.41), net	-256	972	402	-1 171
Long-term loans (F.42)	804	-531	-152	-771
Increase (+)	2 251	1 864	1 557	1 129
Reduction (-)	-1 447	-2 395	-1 709	-1 900
Equity and investment fund shares/units (F.5)	4 525	-436	1 148	3 581
Portfolio investments, net ⁽²⁾	4 525	-436	1 148	3 581
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)	-2 163	1 939	4 154	381
Other accounts receivable (F.8)	1 337	-405	1 915	-624
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-973	550	-2 449	1 228
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-976	550	-2 447	1 228
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	3	0	-2	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
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
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	-654	-576	436	340
Difference between capital and financial accounts (B.9-B.9f)	-654	-576	436	354
Other statistical discrepancies (+/-)	0	0	0	-14
Change in social security (S.1314) consolidated gross debt ^(1, 2)	2 177	-900	1 179	-1 180
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2 713	1 449	2 262	474
Social security gross debt (level) (b) ^(2, 9)	3 603	2 703	3 882	2 702
Social security holdings of other subsectors debt (level) (c) ⁽⁹⁾	890	1 254	1 620	2 228

***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.

