



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

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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: 08/10/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-13 082	-6 598	-462	-8 171	-10 227
- Central government	S.1311	-13 026	-8 188	-3 581	-8 934	-8 796
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-74	-821	-377	-2 953	-3 159
- Social security funds	S.1314	18	2 411	3 496	3 716	1 729
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		178 148	182 213	197 022	210 866	227 803
<i>By category:</i>						
Currency and deposits	AF.2	791	908	1 003	892	
Debt securities	AF.3	127 180	130 666	142 977	154 731	
Short-term	AF.31	20 402	14 346	19 613	22 579	
Long-term	AF.32	106 778	116 320	123 364	132 152	
Loans	AF.4	50 177	50 639	53 042	55 243	
Short-term	AF.41	4 418	2 542	2 953	3 871	
Long-term	AF.42	45 759	48 097	50 089	51 372	
General government expenditure on:						
Gross fixed capital formation	P.51g	11 511	10 503	11 014	11 069	11 819
Interest (consolidated)	D.41 (uses)	1 584	1 265	1 497	3 181	3 507
Gross domestic product at current market prices	B.1*g	236 387	248 764	266 124	273 320	278 933

(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: 08/10/2024						
Working balance in central government accounts	-16 798	-8 936	-17 365	-148	-12 585	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	125	-645	-383	515	1 452	
Loans, granted (+)	212	274	246	202	144	
Loans, repayments (-)	-81	-141	-233	-599	-89	
Equities, acquisition (+)	462	14	25	354	128	
Equities, sales (-)	-28	-519	-57	-11	0	
Other financial transactions (+/-)	-440	-273	-364	569	1 269	
of which: transactions in debt liabilities (+/-)	54	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-495	-334	-416	513	1 215	
Detail 1	0	0	0	0		
Detail 2	-495	-334	-416	513		Swap-adjustments
Non-financial transactions not included in the working balance	42	55	68	78	85	
Detail 1	42	55	68	78		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-616	-551	1 404	1 240	-290	
Other accounts receivable (+)	681	535	-163	1 443	464	
Detail 1	796	827	-219	1 018		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-115	-292	-103	190		Other accounts receivable, other
Detail 3			159	235		Time-adjustments of RRF
Other accounts payable (-)	45	-483	2 315	-2 426	440	
Detail 1	45	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
Detail 4	0	87	-116	88		MDB adjustment
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-201	-490	-363	-888	-642	
Detail 1	-4 396	-4 932	-4 736	-5 310		Initial (before transfers to budget) net lending of other central government units
Detail 2	4 195	4 442	4 373	4 422		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	3 696	2 327	10 906	-8 748	2 280	
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	9	-181	-8	-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	138	75	749	1 230		Time adjustment of military expenditures
	-187	-89	44	-300		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-13 026	-8 188	-3 581	-8 934	-8 796	

(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	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 08/10/2024					
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 (+/-) (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 surplus/ deficit

Member State: Finland	2020	2021	Year 2022	2023	2024	
Data are in ...(millions of units of national currency)						
Date: 08/10/2024						
Working balance in local government accounts	4 710	4 580	4 288	3 687		
<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	-4 912	-4 312	-4 205	-4 687		
<i>Detail 1</i>	34	89	114	86		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
<i>Detail 2</i>	-5 246	-4 743	-4 716	-4 846		Investments of municipalities and joint municipal authorities not included in the working balance
<i>Detail 3</i>	26	22	93	61		Capital transfers, net, not included in the working balance
<i>Detail 4</i>	-7	-4	-22	-58		Interest expenditure of financial leases
<i>Detail 5</i>	238	273	266	0		Acquisitions less disposals of non-produced assets
<i>Detail 6</i>	43	51	60	70		Reinvested earnings of mutual funds recorded as property income of S.1313
Difference between interest paid (+) and accrued	M	M	M	M		
Other accounts receivable (+)	645	298	-313	-1 527		
<i>Detail 1</i>	645	298	-313	-1 527		Time adjustment of taxes and difference due to source
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
<i>Detail 2</i>						Net borrowing of other units classified to local government
Working balance (+/-) of entities not part of local government	-412	-436	-404	-366		
Net lending (+)/ net borrowing (-) of other local governments	-400	27	329	-311		
<i>Detail 1</i>	66	3	83	83		
<i>Detail 2</i>	-466	24	246	-394		
Other adjustments (+/-) (please detail)	295	-979	-72	251		
<i>Detail 1</i>	-44	-203	44	-168		The effect of revaluation items in the working balance, net
<i>Detail 2</i>	-467	-613	-731	-267		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
<i>Detail 3</i>	346	239	518	368		Rents of financial leases included in the working balance
<i>Detail 4</i>	0	0	0	292		and EDP B.9 (Other corrections to local government's working balance and known differences between local government working balance and EDP B.9)
<i>Detail 5</i>	460	-402	97	26		Residual
Net lending (+)/ net borrowing (-) (B.9) of local governments	-74	-821	-377	-2 953		

(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: 08/10/2024						
Working balance in social security accounts	-530	-108	412	1 284		Working balance of pension insurance companies and other social security funds than employment pension schemes
<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	1 125	1 028	818	1 174		
<i>Detail 1</i>	66	3	-59	-5		Investments, net of output for own final use
<i>Detail 2</i>	1 059	1 025	877	1 179		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	-1 156	-833	-702	-1 028		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 1</i>	-488	-155	-172	-385		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	-661	-622		Current and capital transfers, net
Other adjustments (+/-) (please detail)	497	2 269	3 011	2 379		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	-3 202	-6 326	2 625	-4 532		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	-187	6 186		Net change in technical pension provisions
<i>Detail 3</i>	1 253	855	600	816		Pension benefits -related cost clearing transfers between pension providers
	21	20	20	45		Adjustment for interests not considered in the working balance (relates to S.13149)
	95	24	-46	-12		S13149 adjustment for transfers between Kela and S.1311
	17	34	-1	-124		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	18	2 411	3 496	3 716		

(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: 08/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	13 082	6 598	462	8 171
Net acquisition (+) of financial assets ⁽²⁾	13 360	-58	15 203	8 995
Currency and deposits (F.2)	12 529	-5 322	82	1 425
Debt securities (F.3)	-6 006	983	-109	280
Loans (F.4)	1 705	2 883	8 789	-347
<i>Increase (+)</i>	4 086	4 480	3 829	3 124
<i>Reduction (-)</i>	-2 381	-1 597	4 960	-3 471
Short term loans (F.41), net	-124	1 338	6 291	-2 387
Long-term loans (F.42)	1 829	1 545	2 498	2 040
<i>Increase (+)</i>	4 086	4 480	3 829	3 124
<i>Reduction (-)</i>	-2 257	-2 935	-1 331	-1 084
Equity and investment fund shares/units (F.5)	4 871	-627	1 745	4 392
Portfolio investments, net ⁽²⁾	4 543	214	1 272	2 514
Equity and investment fund shares/units other than portfolio investments	328	-841	473	1 878
<i>Increase (+)</i>	713	263	628	2 015
<i>Reduction (-)</i>	-385	-1 104	-155	-137
Financial derivatives (F.71)	-2 494	1 470	3 198	1 111
Other accounts receivable (F.8)	2 741	573	1 509	2 109
Other financial assets (F.1, F.6)	14	-18	-11	25
Adjustments ⁽³⁾	-2 823	39	-793	-1 900
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-2 121	-75	-2 907	-3 049
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	5	2	0	41
Issuances above(-)/below(+) nominal value	-647	-667	1 384	1 516
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	438	408	134	-419
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-506	367	349	11
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	-1 298	-2 514	-63	-1 422
Difference between capital and financial accounts (B.9-B.9f)	-522	-1 554	96	-1 206
Other statistical discrepancies (+/-)	-776	-960	-159	-216
Change in general government (S.13) consolidated gross debt ^(1, 2)	22 321	4 065	14 809	13 844

***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: 08/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	13 026	8 188	3 581	8 934
Net acquisition (+) of financial assets ⁽²⁾	6 721	-1 803	7 845	6 171
Currency and deposits (F.2)	5 743	-2 886	-696	4 640
Debt securities (F.3)	-18	-66	-54	-25
Loans (F.4)	649	1 569	7 622	697
Increase (+)	1 099	2 253	7 992	879
Reduction (-)	-450	-684	-370	-182
Short term loans (F.41), net	132	366	5 889	-1 216
Long-term loans (F.42)	517	1 203	1 733	1 913
Increase (+)	1 099	1 554	2 103	1 924
Reduction (-)	-582	-351	-370	-11
Equity and investment fund shares/units (F.5)	-164	-744	406	674
Portfolio investments, net ⁽²⁾	-292	112	304	-1 143
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	1 474	-487
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-1 245	-341	2 399	-264
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-523	-463	480	-1 426
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	2	2	41
Issuances above(-)/below(+) nominal value	-647	-667	1 384	1 516
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	462	446	183	-343
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	-251	-1 834	-1 529	-1 187
Difference between capital and financial accounts (B.9-B.9f)	502	-846	-1 348	-945
Other statistical discrepancies (+/-)	-753	-988	-181	-242
Change in central government (S.1311) consolidated gross debt ^(1, 2)	18 251	4 210	12 296	13 654
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	144 015	148 312	160 617	174 267
Central government gross debt (level) (b) ^(2, 5)	144 340	148 550	160 846	174 500
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	325	238	229	233

***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: 08/10/2024	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 ⁽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: 08/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	74	821	377	2 953
Net acquisition (+) of financial assets ⁽²⁾	2 937	1 301	3 084	664
Currency and deposits (F.2)	1 387	-685	2 239	-2 299
Debt securities (F.3)	-117	-42	-48	58
Loans (F.4)	574	780	878	904
Increase (+)	816	1 074	1 368	1 315
Reduction (-)	-242	-294	-490	-411
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	574	780	878	904
Increase (+)	816	1 074	1 368	1 315
Reduction (-)	-242	-294	-490	-411
Equity and investment fund shares/units (F.5)	510	552	206	155
Portfolio investments, net ⁽²⁾	310	537	-165	94
Equity and investment fund shares/units other than portfolio investments	200	15	371	61
Increase (+)	200	15	371	61
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	L	-63	-49	58
Other accounts receivable (F.8)	569	777	-131	1 763
Other financial assets (F.1, F.6)	14	-18	-11	25
Adjustments ⁽³⁾	-614	-700	-2 494	-1 924
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	-1 901
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	-86
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	33	26	-1	63
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	-415	-409	716	304
Difference between capital and financial accounts (B.9-B.9f)	-415	-409	716	304
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 982	1 013	1 683	1 997
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	31 420	32 452	34 143	36 125
Local government gross debt (level) (b) ⁽⁵⁾	31 665	32 678	34 361	36 358
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	245	226	218	233

***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: 08/10/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-18	-2 411	-3 496	-3 716
Net acquisition (+) of financial assets ⁽²⁾	3 778	1 260	6 396	1 403
Currency and deposits (F.2)	5 399	-1 751	-1 461	-916
Debt securities (F.3)	-5 868	1 471	405	931
Loans (F.4)	548	441	250	-1 955
Increase (+)	2 251	1 864	1 557	1 129
Reduction (-)	-1 703	-1 423	-1 307	-3 084
Short term loans (F.41), net	-256	972	402	-1 171
Long-term loans (F.42)	804	-531	-152	-784
Increase (+)	2 251	1 864	1 557	1 129
Reduction (-)	-1 447	-2 395	-1 709	-1 913
Equity and investment fund shares/units (F.5)	4 525	-435	1 133	3 563
Portfolio investments, net ⁽²⁾	4 525	-435	1 133	3 563
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	-601
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-973	550	-2 449	1 712
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	1 712
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	-610	-299	728	-579
Difference between capital and financial accounts (B.9-B.9f)	-609	-299	728	-565
Other statistical discrepancies (+/-)	-1	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, 5)	3 603	2 703	3 882	2 702
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	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.

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

Member State: Finland Data are in ...(millions of units of national currency) Date: 08/10/2024		Year				
		2020	2021	2022	2023	2024
Statement		final	final	half-finalized	half-finalized	forecast
Number						
2	Trade credits and advances (AF.81 L)	4 953	4 456	4 671	6 248	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>				
					
					
					
					
					
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)	239 986	252 788	268 495	274 032	280 693
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					

Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)

Member State: Finland
 Date: 30.9.2024 DDMMYYYY
 Reporting Period: October 2024

Compulsory information	Voluntary information	Automatic calculation	Not Applicable
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PART 1. REPORTING ON TRANSACTIONS RELATED TO RRF GRANTS

1.1 REVENUE: RRF grants received from the EU - cash basis							Comment
Millions of national currency							
Relation	2020	2021	2022	2023	2024		
RRF GRANTS RECEIVED from the EU - CASH BASIS	1		0	271	0	590	
of which: advance payments	1a		0	237	0	0	Advance payments item is based on 13 percentage of the total updated maximum financial contribution.

1.2 EXPENDITURE AND OTHER COSTS FINANCED BY RRF GRANTS - outcome data for t-1 and earlier years, planned costs for years t

According to MGDD 2022 chapter 2.6.4.2: In the case of the RRF, by convention, government is to be seen as the final beneficiary of all funds. Consequently, the RRF revenue (with a counterpart in an increase of the F.B receivable or a decrease in F.B payable) should be recognised at the time when government expenditure is incurred. Such synchronisation of government expenditure and revenue flows should broadly allow achieving neutrality at the level of the general government net lending/net borrowing (B.9).

In National accounts of Finland, the budgetary state in central government sector is treated as final beneficiary.

1.2.1 EXPENDITURE FINANCED BY RRF GRANTS - ACCRUAL BASIS							Comment
Millions of national currency							
		2020	2021	2022	2023	2024	
Total expenditure	2 = 2a + 2i		15	187	226	597	
Current expenditure	2a = Sum (2b + ... + 2h)		14	138	179	231	The RRF table includes used grants for budget appropriations that have since been cancelled. Statistics Finland has estimated that 27 million euros of grants had been spent before the cancellation of the RRF appropriations in the updated version of the RRP at the beginning of 2023. These used expenditures have been recorded for years 2021 and 2022.
Compensation of employees D.1	2b		1	53	20	77	
Intermediate consumption P.2	2c		5	39	52	83	
Social Payments D.62+D.632	2d						
Interest expenditure D.41	2e						
Subsidies, payable D.3	2f		4	12	53	71	
Current transfers D.7	2g		4	27	40	0	Includes current transfers to the Åland Government among other current transfers
Other (please specify under 'Comment')	2h			7	14	0	Current transfers to universities
Capital expenditure	2i = Sum (2j+...+2l)		1	29	46	366	
Gross fixed capital formation P.51g	2j		0	8	7	104	
Capital transfers D.9	2k		1	21	39	262	
Other (please specify under 'Comment')	2l						

1.2.2 REVENUE REDUCTION MEASURES, ACQUISITION OF FINANCIAL ASSETS AND OTHER COSTS							Comment
Millions of national currency							
		2020	2021	2022	2023	2024	
Costs that are not recorded as expenditure in national accounts	2m = (2n+...)			10			Table 3B: a capital injection recorded in the item F.5A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment')	2n			10			
Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment')	2o						
Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	2p						
Total costs	2z = 2 + 2m		15	177	226	597	

1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF GENERAL GOVERNMENT WITH EU							Comment
Millions of national currency							
		2020	2021	2022	2023	2024	
(grants-related) INFLOWS (+) in the WB of EDP Tables 2	3		271	0	0		2A please indicate which table(s)
of which: revenue reduction measures	3a						2A please indicate which table(s)
(grants-related) OUTFLOWS (-) in the WB of EDP Tables 2	4		-120	-214	-335		2A please indicate which table(s)
of which: refunds to EU	4a						
BALANCE in the WB of EDP Tables 2	5 = 3 + 4		151	-214	-335		
Adjustment in Financial transactions included in the WB	6			10			2A: The RRF table includes used grants for budget appropriations that have since been cancelled. Statistics Finland has estimated that 27 million euros of grants had been used before cancellation of the RRF appropriations for the updated version of the RRP at the beginning of 2023. According to the MGDD 2022 chapter "2.6.1.2.4. Measures taken to deal with deficiencies in EU Member States", this amount is to be recorded as D.9/PAY from a member state to the EU sector in National accounts. In EDP 12A it has been adjusted in item "other accounts receivable" in year 2023.
Adjustment in Non-financial transactions not included in the WB	7				27		2A
Adjustment in Other accounts receivable	8			159	262		2A
Adjustment in Other accounts payable	9		-256				2A
Difference between interest paid (+) and accrued (D.41)(-)	10						please indicate which table(s)
Other adjustments in EDP Tables 2 (please indicate where)	11		105	45	46		2A: The impact of the difference in the recording of deferrable budgetary appropriations
Net lending (-) / net borrowing (+) (B.9) of general government (S.13)	12 = 5 + Sum (6 + ... + 11)						

1.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF GENERAL GOVERNMENT WITH EU (1)							Comment
Millions of national currency							
		2020	2021	2022	2023	2024	
Net Acquisition (+) of currency and deposits	13		-15	94	-226		3B
Net Acquisition (+) of other accounts receivable	14		-15	119			3B
Net incurrence (-) of other accounts payable	15			-79	79		3B
Difference between interest (D.41) accrued(-) and paid (+)	16			10	27		please indicate which table(s)
Other adjustments (please indicate where)	17						3B
Change in general government (S.13) consolidated gross debt	18 = -12 + Sum (13 + ... + 17)			10			

Memo							Comment
		2020	2021	2022	2023	2024	
Stocks of Other Accounts Receivable due to transactions	19		15	119	119	119	
Stocks of Other Accounts Payable due to transactions	20			79	0	0	
Cumulated RRF-related Grants received from the EU (on cash basis)	21			271	271	861	
Stock of Debt due to transactions	22			10	10	10	

(1) Please use EDP Tables 3 sign

1.5 EXPENDITURE FINANCED BY RRF GRANTS: COFOG - outcome data for t-2 and earlier years, planned costs for years t-1 and t						
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Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)

Member State: Finland

Date: 30.9.2024 DDMM/YYYY

Millions of national currency	2020	2021	2022	2023	2024	Comment
Total expenditure	23 = 2 + Sum (24 ... + 33)	15	17b	29a		
01 - General public services, of which	24 = SUM (24a+ ... +24f)	3	17	34		
01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs	24a			5	3	
01.2 - Foreign economic aid	24b					
01.3 - General services	24c					
01.4 - Basic research	24d				19	
01.5 - R&D General public services	24e	1		5	10	
01.6 - General public services n.e.c.	24f				1	
01.7 - Public debt transactions	24g					
01.8 - Transfers of a general character between different levels of government	24h	2		7	1	
02 - Defence, of which	25 = SUM (25a+ ... +25f)					
02.1 - Military defence	25a					
02.2 - Civil defence	25b					
02.3 - Foreign military aid	25c					
02.4 - R&D Defence	25d					
02.5 - Defence n.e.c.	25e					
03 - Public order and safety, of which	26 = SUM (26a+ ... +26f)	1	7	7		
03.1 - Police services	26a		1	6	6	
03.2 - Fire-protection services	26b					
03.3 - Law courts	26c					
03.4 - Prisons	26d					
03.5 - R&D Public order and safety	26e				1	
03.6 - Public order and safety n.e.c.	26f			1		
04 - Economic affairs, of which	27 = SUM (27a+ ... +27i)	4	83	10a		
04.1 - General economic, commercial and labour affairs	27a			88	17	
04.2 - Agriculture, forestry, fishing and hunting	27b					
04.3 - Fuel and energy	27c				4	
04.4 - Mining, manufacturing and construction	27d					
04.5 - Transport	27e	2		11	14	
04.6 - Communication	27f			1	26	
04.7 - Other industries	27g					
04.8 - R&D Economic affairs	27h	2		13	43	
04.9 - Economic affairs n.e.c.	27i					
05 - Environmental protection, of which	28 = SUM (28a+ ... +28f)			3	3	
05.1 - Waste management	28a					
05.2 - Waste water management	28b					
05.3 - Pollution abatement	28c			3	3	
05.4 - Protection of biodiversity and landscape	28d					
05.5 - R&D Environmental protection	28e					
05.6 - Environmental protection n.e.c.	28f					
06 - Housing and community amenities, of which	29 = SUM (29a+ ... +29f)	1	21	13		
06.1 - Housing development	29a	1		21	9	
06.2 - Community development	29b				3	
06.3 - Water supply	29c				1	
06.4 - Street lighting	29d					
06.5 - R&D Housing and community amenities	29e					
06.6 - Housing and community amenities n.e.c.	29f					
07 - Health, of which	30 = SUM (30a+ ... +30f)			8	39	
07.1 - Medical products, appliances and equipment	30a					
07.2 - Outpatient services	30b					
07.3 - Hospital services	30c					
07.4 - Public health services	30d			8	39	
07.5 - R&D Health	30e					
07.6 - Health n.e.c.	30f					
08 - Recreation, culture and religion, of which	31 = SUM (31a+ ... +31f)	4			9	
08.1 - Recreational and sporting services	31a					
08.2 - Cultural services	31b		4		9	
08.3 - Broadcasting and publishing services	31c					
08.4 - Religious and other community services	31d					
08.5 - R&D Recreation, culture and religion	31e					
08.6 - Recreation, culture and religion n.e.c.	31f					
09 - Education, of which	32 = SUM (32a+ ... +32f)	2		26	14	
09.1 - Pre-primary and primary education	32a					
09.2 - Secondary education	32b					
09.3 - Post-secondary non-tertiary education	32c					
09.4 - Tertiary education	32d	2		19	4	
09.5 - Education not definable by level	32e					
09.6 - Subsidiary services to education	32f					
09.7 - R&D Education	32g			7	10	
09.8 - Education n.e.c.	32h					
10 - Social protection, of which	33 = SUM (33a+ ... +33i)			1	1	
10.1 - Sickness and disability	33a					
10.2 - Old age	33b					
10.3 - Survivors	33c					
10.4 - Family and children	33d					
10.5 - Unemployment	33e					
10.6 - Housing	33f					
10.7 - Social exclusion n.e.c.	33g			1	1	
10.8 - R&D Social protection	33h					
10.9 - Social protection n.e.c.	33i					

Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)

Finland
45565
October
2024

Compulsory information	Voluntary information	Automatic calculation	Not Applicable
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PART 2. REPORTING ON TRANSACTIONS RELATED TO RRF LOANS

2.1 RRF loans received from the EU							
<i>Millions of national currency</i>							
Relation	2020	2021	2022	2023	2024	Comment	
RRF LOANS RECEIVED from the EU	1	0	0	0			
RRF loans repaid to the EU	2	0	0	0			

2.2 EXPENDITURE AND OTHER COSTS FINANCED BY RRF LOANS - outcome data for t-1 and earlier years, planned costs for years t

2.2.1 EXPENDITURE FINANCED BY RRF LOANS - ACCRUAL BASIS							
<i>Millions of national currency</i>							
		2020	2021	2022	2023	2024	Comment
Total expenditure	3 = 3a + 3h						
Current expenditure	3a = Sum (3b + ... + 3h)	0	0	0	0		
Compensation of employees D.1	3b						
Intermediate consumption P.2	3c						
Social Payments D.62+D.632	3d						
Interest expenditure D.41	3e						
Subsidies, payable D.3	3f						
Current transfers D.7	3g						
Other (please specify under Comment)	3h						
Capital expenditure	3i = Sum (3k+...+3l)	0	0	0	0		
Gross fixed capital formation P.51g	3j	0	0	0	0		
Capital transfers D.9	3k	0	0	0	0		
Other (please specify under Comment)	3l	0	0	0	0		

2.2.2 REVENUE REDUCTION MEASURES, ACQUISITION OF FINANCIAL ASSETS AND OTHER COSTS

<i>Millions of national currency</i>							
		2020	2021	2022	2023	2024	Comment
Costs that are not recorded as expenditure in national accounts	3m = (3n+...)	0	0	0	0	0	
Detail 1 (please specify relevant ESA code(s) here and detail under Comment)	3n						
Detail 2 (please specify relevant ESA code(s) here and detail under Comment)	3o						
Detail 3 (please specify relevant ESA code(s) here and detail under Comment)	3p						
Total costs	3z = 3 + 3m	0	0	0	0	0	

2.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF GENERAL GOVERNMENT WITH EU

<i>Millions of national currency</i>							
		2020	2021	2022	2023	2024	Comment
(loans-related) INFLOWS (+) in the WB of EDP Tables 2	4	0	0	0	0		please indicate which table
of which: revenue reduction measures	4a						please indicate which table
(loans-related) OUTFLOWS (-) in the WB of EDP Tables 2	5	0	0	0	0		please indicate which table
of which: loan repayment	5a						please indicate which table
BALANCE in the WB of EDP Tables 2	6 = 4 - 5						
Adjustment in Financial transactions included in the WB	7						please indicate which table
Adjustment in Non-financial transactions not included in the WB	8						please indicate which table
Adjustment in Other accounts receivable	9						please indicate which table
Adjustment in Other accounts payable	10						please indicate which table
Difference between interest paid (+) and accrued (D.41)(-)	11						please indicate which table
Other adjustment(s) in EDP Tables 2 (please indicate where)	12						please indicate which table
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)	13 = 6 + Sum (7 + ... + 12)						

2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF GENERAL GOVERNMENT WITH EU ⁽¹⁾

<i>Millions of national currency</i>							
		2020	2021	2022	2023	2024	Comment
Net Acquisition (+) of currency and deposits	14						please indicate which table
Net Acquisition (+) of other accounts receivable	15						please indicate which table
Net incurrence (+) of other accounts payable	16						please indicate which table
Difference between interest (D.41) accrued(-) and paid (+)	17						please indicate which table
Other adjustments (please indicate where)	18						please indicate which table
Change in general government (S.13) consolidated gross debt	19 = -13 + Sum (14 + ... + 18)						

Memo							
		2020	2021	2022	2023	2024	Comment
Stocks of Other Accounts Receivable due to transactions	20						
Stocks of Other Accounts Payable due to transactions	21						
Net Cumulated RRF-related Loans received from the EU (on cash basis)	22						
Stock of Debt due to transactions	23						
Stock of RRF-related Debt towards the EU	23 TT						

⁽¹⁾ Please use EDP Tables 3 sign

2.5 EXPENDITURE FINANCED BY RRF LOANS: COFOG - outcome data for t-2 and earlier years, planned costs for years t-1 and t

<i>Millions of national currency</i>							
		2020	2021	2022	2023	2024	Comment
Total expenditure	24 = 2 = Sum (25 + ... + 34)						

Reporting of expenditure and other costs of the general government (S.13) financed by the Recovery and Resilience Facility (RRF)

Finland

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	25 = SUM (25a+...+25f)						
01 - General public services, of which							
01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs	25a						
01.2 - Foreign economic aid	25b						
01.3 - General services	25c						
01.4 - Basic research	25d						
01.5 - R&D General public services	25e						
01.6 - General public services n.e.c.	25f						
01.7 - Public debt transactions	25g						
01.8 - Transfers of a general character between different levels of government	25h						
02 - Defence, of which	26 = SUM (26a+...+26f)						
02.1 - Military defence	26a						
02.2 - Civil defence	26b						
02.3 - Foreign military aid	26c						
02.4 - R&D Defence	26d						
02.5 - Defence n.e.c.	26e						
03 - Public order and safety, of which	27 = SUM (27a+...+27f)						
03.1 - Police services	27a						
03.2 - Fire-protection services	27b						
03.3 - Law courts	27c						
03.4 - Prisons	27d						
03.5 - R&D Public order and safety	27e						
03.6 - Public order and safety n.e.c.	27f						
04 - Economic affairs, of which	28 = SUM (28a+...+28i)						
04.1 - General economic, commercial and labour affairs	28a						
04.2 - Agriculture, forestry, fishing and hunting	28b						
04.3 - Fuel and energy	28c						
04.4 - Mining, manufacturing and construction	28d						
04.5 - Transport	28e						
04.6 - Communication	28f						
04.7 - Other industries	28g						
04.8 - R&D Economic affairs	28h						
04.9 - Economic affairs n.e.c.	28i						
05 - Environmental protection, of which	29 = SUM (29a+...+29f)						
05.1 - Waste management	29a						
05.2 - Waste water management	29b						
05.3 - Pollution abatement	29c						
05.4 - Protection of biodiversity and landscape	29d						
05.5 - R&D Environmental protection	29e						
05.6 - Environmental protection n.e.c.	29f						
06 - Housing and community amenities, of which	30 = SUM (30a+...+30f)						
06.1 - Housing development	30a						
06.2 - Community development	30b						
06.3 - Water supply	30c						
06.4 - Street lighting	30d						
06.5 - R&D Housing and community amenities	30e						
06.6 - Housing and community amenities n.e.c.	30f						
07 - Health, of which	31 = SUM (31a+...+31f)						
07.1 - Medical products, appliances and equipment	31a						
07.2 - Outpatient services	31b						
07.3 - Hospital services	31c						
07.4 - Public health services	31d						
07.5 - R&D Health	31e						
07.6 - Health n.e.c.	31f						
08 - Recreation, culture and religion, of which	32 = SUM (32a+...+32f)						
08.1 - Recreational and sporting services	32a						
08.2 - Cultural services	32b						
08.3 - Broadcasting and publishing services	32c						
08.4 - Religious and other community services	32d						
08.5 - R&D Recreation, culture and religion	32e						
08.6 - Recreation, culture and religion n.e.c.	32f						
09 - Education, of which	33 = SUM (33a+...+33h)						
09.1 - Pre-primary and primary education	33a						
09.2 - Secondary education	33b						
09.3 - Post-secondary non-tertiary education	33c						
09.4 - Tertiary education	33d						
09.5 - Education not definable by level	33e						
09.6 - Subsidiary services to education	33f						
09.7 - R&D Education	33g						
09.8 - Education n.e.c.	33h						
10 - Social protection, of which	34 = SUM (34a+...+34i)						
10.1 - Sickness and disability	34a						
10.2 - Old age	34b						
10.3 - Survivors	34c						
10.4 - Family and children	34d						
10.5 - Unemployment	34e						
10.6 - Housing	34f						
10.7 - Social exclusion n.e.c.	34g						
10.8 - R&D Social protection	34h						
10.9 - Social protection n.e.c.	34i						