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: 10/10/2023

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.

				T 7		
Member State: Finland				Year		
Data are in(millions of units of national currency)	ESA 2010	2019	2020	2021	2022	2023
Date: 10/10/2023	codes					
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-2 275	-13 260	-6 965	-2 097	-6 801
- Central government	S.1311	-2 599	-13 134	-8 227	-4 233	-9 428
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-3 008	-106	-864	-541	-1 413
- Social security funds	S.1314	3 332	-20	2 126	2 677	4 040
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		155 613	177 906	181 944	196 878	208 821
By category:						
Currency and deposits	AF.2	901	791	908	1 003	
Debt securities	AF.3	108 145	127 180	130 666	142 941	
Short-term	AF.31	8 674	20 402	14 346	<u>19 606</u>	
Long-term	AF.32	99 471	106 778	116 320	123 335	
Loans	AF.4	46 567	49 935	50 370	52 934	
Short-term	AF.41	3 634	4 418	2 542	2 998	
Long-term	AF.42	42 933	45 517	47 828	49 936	
General government expenditure on:						
Gross fixed capital formation	P.51g	10 513	11 511	10 469	11 090	11 705
Interest (consolidated)	D.41 (uses)	2 073	1 690	1 304	1 479	2 367
Gross domestic product at current market prices	B.1*g	239 858	238 038	250 923	268 645	281 556

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

(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)	2019	2020	2021	2022	2023	
Date: 10/10/2023						
Working balance in central government accounts	-1 646	-16 798	-8 936	-17 365	-11 033	
Basis of the working balance	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-472	19	-678	-351	849	
Loans, granted (+)	225	212	274	246	197	
Loans, repayments (-)	-85	-81	-141	-233	-150	
Equities, acquisition (+)	11	462	14	25	638	
Equities, sales (-)	-128	-28	-519	-57	-574	
Other financial transactions (+/-)	-495	-546	-306	-332	738	
of which: transactions in debt liabilities (+/-)	54	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-549	-601	-367	-384	684	
Detail 1	-549	-601		-364	004	
			0			Quere a divertare ate
Detail 2	-549	-601	-367	-384		Swap-adjustments
Non-financial transactions not included in the working balance	43	42	55	68	57	
Detail 1	43	42	55	68		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	405	010	554	1 404		
Difference between interest paid (+) and accrued (D.41)(-)	-425	-616	-551	1 404	939	
Other accounts receivable (+)	-55	679	533	-465	1 206	
Detail 1	22	796	825	-297		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-77	-117	-292	-168		Other accounts receivable, other
Other accounts payable (-)	83	45	-570	2 348	-2 404	
Detail 1			46	31		Change in holiday pay debt
Detail 2			-256	-83		Time-adjustments of RRF prefinance inflows
Detail 3			-360	2 400		Time-adjustments of current transfers paid for local government
Norking balance (+/-) of entities not part of central government	м	М	М	M	M	
Notking balance (+/-) of entities not part of central government Net lending (+)/ net borrowing (-) of other central government bodies	-504	-201	-468	-535	-392	
Detail 1	-3 890	-4 396	-4 910	-4 721		Initial (before transfers to budget) net lending of other central government units
Detail 2	3 386	4 195	4 442	4 186		Transfers from other central governments units to the budget, net
Other adjustments (+/-) (please detail)	378	3 696	2 388	10 663	1 350	
Detail 1	-42	-75	-76	-99	1 330	Debt cancellation/assumption
Detail 2	-42	3 748	2 697	10 132		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-45	-24	-182	-23		Superdividends (incl. Metsähallitus) and withdrawals of equity
Detail 4	-45	-24	- 182	-23		PPP
Detail 5	23	7	-183	-410		Other known differences between working balance and B.9
Detail 6	87	87	83	111		Interest revenues of rearranged transactions
Detail 7	121	135	72	749		Time adjustment of military expenditures
Detail 8	163	-182	-23	203		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-2 599	-13 134	-8 227	-4 233	-9 428	

(ESA 2010 accounts)

(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

	L					
Member State: Finland			Year		1	
Data are in(millions of units of national currency)	2019	2020	2021	2022	2023	
Date: 10/10/2023						
Working balance in state government accounts	М	М	М	М	I	
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	М	М	Μ	1	
Loans (+/-)	М	М	М	M	1	
Equities (+/-)	M	М	М	M	1	
Other financial transactions (+/-)	М	М	М	M	1	
of which: transactions in debt liabilities (+/-)	M	М	М	M	1	
of which: net settlements under swap contracts (+/-)	M	м	М	M	1	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	м	м	м	M	1	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	М	м	м	Μ	1	
					•	
Other accounts receivable (+)	м	м	м	Μ	1	
Detail 1						
Detail 2						
Other accounts payable (-)	М	м	м	M	1	
Detail 1	101	IVI	IVI	101	•	
Detail 2						
Norking balance (+/-) of entities not part of state government	м	М	м	Μ	1	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	М	м	м	Μ	1	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	м	м	м	М	1	
(ESA 2010 accounts)	IVI	IVI	IVI	14	•	

(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

r						
Member State: Finland	1 1		Year			
Data are in(millions of units of national currency)	2019	2020	2021	2022	2023	
Date: 10/10/2023	1					
Working balance in local government accounts	2 330	4 710	4 580	4 314		
Basis of the working balance	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	M	М	M		
Equities (+/-)	M	M	М	M		
Other financial transactions (+/-)	М	М	М	M		
of which: transactions in debt liabilities (+/-)	M	M	М	M		
of which: net settlements under swap contracts (+/-)	М	М	М	М		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-4 294	-4 912	-4 312	-4 312		
Detail 1	39	34	89	94		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-4 655	-5 246	-4 743	-4 754		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	25	26	22	49		Capital transfers, net, not included in the working balance
Detail 4	-8	-7	-4	-22		Interest expenditure of financial leases
Detail 5	261	238	273	261		Aquisitions less disposals of non-produced assets
Detail 6	44	43	51	60		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 (+)	147	645	298	-301		
Detail 1	147	645	298	-301		Time adjustment of taxes and difference due to source
Detail 2						
Other accounts payable (-)	M	M	М	M		
Detail 1						
Detail 2						
Mindune to Low and (1) of antition and most of local providement	105		100	100		
Working balance (+/-) of entities not part of local government Net lending (+)/ net borrowing (-) of other local government bodies	-405	-412	-436	-400		
Detail 1	-444	-400	27	-106 3		Net be a state Aland Coursement Finnish Association of Municipalities at
	40	66		-		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	-484	-466	24	-109		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-342	263	-1 022	264		
Detail 1	-153	-44	-203	44		The effect of revaluation items in the working balance, net
Detail 2	-516	-467	-613	-727	Realised ł	holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the wor
Detail 3	247	346	239	518		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	80	428	-445	429		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-3 008	-106	-864	-541		

(ESA 2010 accounts)

(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)	2019	2020	2021	2022	2023	
Date: 10/10/2023						
Working balance in social security accounts	608	-530	-149	413		
Basis of the working balance	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	М	М	М		
Equities (+/-)	M	М	М	М		
Other financial transactions (+/-)	M	М	М	М		
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	M	М	М	М		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	1 140	1 123	1 028	817		
Detail 1	49	66	3	-59		Investments, net of output for own final use
Detail 2	1 091	1 057	1 025	876		Reinvested earnings of mutual funds recorded as property income
			1			
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	11	82	55	-43		
Detail 1	11	82	55	-43		S13149 time adjustments of received social contributions
Detail 2						
Other accounts payable (-)	М	М	М	М		
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of social security funds	M	М	М	М		
Net lending (+)/ net borrowing (-) of other social security bodies	-933	-1 152	-1 039	-1 133		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
Detail 1	-205	-484	-361	-412		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
Detail 2	45	-5	-30	131		Investments, net output for own final use
Detail 3	-773	-663	-648	-852		Current and capital transfers, net
Other adjustments (+/-) (please detail)	2 506	457	2 231	2 623		Adjustments to the working balance of pension insurance companies and other social security funds
Detail 1	-3 715	-3 202	-6 326	2 749	Inv	estment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related inco
Detail 2	5 408	2 313	7 662	-777		Net change in technical pension provisions
Detail 3	858	1 253	855	791		Pension benefits -related cost clearing transfers between pension providers
Detail 4	16	21	20	19		Adjustment for interests not considered in the working balance (relates to S.13149)
	369	95	24	-46		S13149 adjustment for transfers between Kela and S.1311
Detail 5	-430	-23	-4	-113		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3 332	-20	2 126	2 677		

(ESA 2010 accounts)

(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)

Member State: Finland		Yea	r	
Data are in(millions of units of national currency)	2019	2020	2021	2022
Date: 10/10/2023				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	2 275	13 260	6 965	2 097
Net acquisition (+) of financial assets ⁽²⁾	1 521	13 386	-1 016	15 951
Currency and deposits (F.2)	-2 095	12 529	-5 322	76
Debt securities (F.3)	-4 880	-5 984	964	-100
Loans (F.4)	1 073	1 709	2 884	8 143
Increase (+)	3 520	4 086	4 480	3 876
Reduction (-)	-2 447	-2 377	-1 596	4 267
Short term loans (F.41), net	300	-124	1 338	6 294
Long-term loans (F.42)	773	1 833	1 546	1 849
Increase (+)	3 520	4 086	4 480	3 876
Reduction (-)	-2 747	-2 253	-2 934	-2 027
Equity and investment fund shares/units (F.5)	4 885	4 871	-628	1 596
Portfolio investments, net ⁽²⁾	5 240	4 543	213	1 287
Equity and investment fund shares/units other than portfolio investments	-355	328	-841	309
Increase (+)	333	713	263	464
Reduction (-)	-688	-385	-1 104	-155
Financial derivatives (F.71)	2 354	-2 494	1 470	3 599
Other accounts receivable (F.8)	189	2 741	-366	2 648
Other financial assets (F.1, F.6)	-5	14	-18	-11
	· · · ·			
Adjustments ⁽²⁾	1 425	-2 729	-544	-1 761
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1 338	-2 126	-121	-3 773
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-9	-11	-15	-13
Issuances above(-)/below(+) nominal value	-414	-647	-667	1 384
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	117	283	222	-42
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	392	-236	33	436
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	8	4	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	247
		· ·		
Statistical discrepancies	-992	-1 624	-1 367	-1 353
Difference between capital and financial accounts (B.9-B.9f)	-6	-578	-742	-1 158
Other statistical discrepancies (+/-)	-986	-1 046	-625	-195
(1.2)				
Change in general government (S.13) consolidated gross debt ^(1, 2)	4 229	22 293	4 038	14 934

*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.

(4) Including capital uplift(5) AF.2, AF.3 and AF.4 at face value.

(3) Due to exchange-rate movements.

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	l
Data are in(millions of units of national currency)	2019	2020	2021	2022
Date: 10/10/2023	2017	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	2 599	13 134	8 227	4 233
Net acquisition (+) of financial assets ⁽²⁾	-104	6 740	-2 460	8 258
Currency and deposits (F.2)	-25	5 743	-2 886	-702
Debt securities (F.3)	-218	-3	-78	-55
Loans (F.4)	91	653	1 570	6 926
Increase (+)	815	1 099	1 626	6 976
Reduction (-)	-724	-446	-56	-50
Short term loans (F.41), net	169	132	366	5 889
Long-term loans (F.42)	-78	521	1 204	1 037
Increase (+)	815	1 099	1 554	1 139
Reduction (-)	-893	-578	-350	-102
Equity and investment fund shares/units (F.5)	239	-164	-744	406
Portfolio investments, net ⁽²⁾	218	-292	112	304
Equity and investment fund shares/units other than portfolio investments	21	128	-856	102
Increase (+)	333	513	248	257
Reduction (-)	-312	-385	-1 104	-155
Financial derivatives (F.71)	-973	-331	-406	-907
Other accounts receivable (F.8)	782	842	84	2 590
Other financial assets (F.1, F.6)	0	0	0	0
Adjustmente (2)				
Adjustments ⁽²⁾	119	-1 151	-924	1 430
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-28	-528	-509	-386
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-9	-14	-15	-11
		0.47	007	4.000
Issuances above(-)/below(+) nominal value	-414	-647	-667	1 384
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	146	307	260	· · ·
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	404	200	7	400
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	424	-269	0	436
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ^(*) (-)	0	0	0	0
Statistical discrepancies	-579	-500	-660	-1 596
Difference between capital and financial accounts (B.9-B.9f)	365	-500	-000	-1 390
Other statistical discrepancies (+/-)	-944	-1 024	-653	-1 380 -216
	-944	-1 024	-000	-210
Change in central government (S.1311) consolidated gross debt (1, 2)	2 035	18 223	4 183	12 325
	2 000	10 223	4 105	12 323
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	125 572	143 773	148 043	160 377
	125 875	144 098	148 281	160 606
Central government gross debt (level) (b) ^(2, 5)		144 090	140 201	100 000
Central government gross debt (level) (b) ^(2, 5) Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	303	325	238	229

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within central government.
 Due to exchange-rate movements.

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)

mber State: Finland ta are in(millions of units of national currency) te: 10/10/2023 tending (-)/ net borrowing (+) (B.9) of state government (S.1312)* t acquisition (+) of financial assets ⁽²⁾ rrency and deposits (F.2) bit securities (F.3) ans (F.4) hcrease (+) Reduction (-) nord the securities (F.2) increase (+) Reduction (-) increase (+) Reduction (-) increase (+) Reduction (-) increase (+) Reduction (-) uity and investment fund shares/units (F.5) fortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments <i>Increase</i> (+) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) ter financial assets (F.1, F.6) justments ⁽ⁿ⁾ ti ncurrence (-) of ther liabilities in financial derivatives (F.71) ti ncurrence (-) of other accounts payable (F.8) ti ncurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ierence	M M M	Year 2020 M	2021	2022
ta are in(millions of units of national currency) te: 10/10/2023 te lending (-)/ net borrowing (+) (B.9) of state government (S.1312)* ta acquisition (+) of financial assets ⁽²⁾ rrency and deposits (F.2) bt securities (F.3) ans (F.4) forerase (+) Reduction (-) hort term loans (F.41), net long-term loans (F.42) <i>Increase</i> (+) <i>Reduction</i> (-) uity and investment fund shares/units (F.5) tortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments <i>Increase</i> (+) <i>Reduction</i> (-) ancial derivatives (F.71) ter accounts receivable (F.8) ter financial assets (F.1, F.6) justments ⁽ⁿ⁾ ti ncurrence (-) of other accounts payable (F.8) ter incurrence (-) of other accounts payable (F.8) terne between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(.) ⁽³⁾ of foreign-currency debt ⁽⁶⁾ anges in sector classification (K.61) ⁽⁶⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	M M M	2020 M	2021	2022
the 10/10/2023 telending (-)/ net borrowing (+) (B.9) of state government (S.1312)* telending (-)/ net borrowing (+) (B.9) of state government (S.1312)* tet acquisition (+) of financial assets ⁽²⁾ rrency and deposits (F.2) bt securities (F.3) ans (F.4) norease (+) Reduction (-) nort term loans (F.41), net ong-term loans (F.42) Increase (+) Reduction (-) uity and investment fund shares/units (F.5) tortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) ter financial assets (F.1, F.6) justments ^(a) ti ncurrence (-) of other accounts payable (F.8) ter incurrence (-) of other accounts payable (F.8) terence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value breciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies	M M M	М		2022
Lending (-)/ net borrowing (+) (B.9) of state government (S.1312)* t acquisition (+) of financial assets ⁽²⁾ trency and deposits (F.2) bt securities (F.3) ans (F.4) horease (+) Reduction (-) hort term loans (F.41), net ong-term loans (F.42) Increase (+) Reduction (-) intrease (+) Reduction (-) uity and investment fund shares/units (F.5) bortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) ter financial assets (F.1, F.6) justments ^(a) ti ncurrence (-) of liabilities in financial derivatives (F.71) ti ncurrence (-) of other accounts payable (F.8) ti ncurrence (-) of other accounts payable (F.8) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value opercation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-)	M M		м	
t acquisition (+) of financial assets ⁽²⁾ rrency and deposits (F.2) bt securities (F.3) ans (F.4) ncrease (+) Reduction (-) hort term loans (F.41), net ong-term loans (F.42) Increase (+) Reduction (-) uity and investment fund shares/units (F.5) ortoftolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) er accounts receivable (F.8) mer financial assets (F.1, F.6) justments ⁽²⁾ t incurrence (-) of ther labilities in financial derivatives (F.71) t incurrence (-) of other labilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁶⁾ (+/-) er volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-)	M M		м	
rrency and deposits (F.2) bt securities (F.3) ans (F.4) ncrease (+) Reduction (-) increase (+) Reduction (-) int term loans (F.41), net increase (+) Reduction (-) ity and investment fund shares/units (F.5) tortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) inter accounts receivable (F.8) inter financial assets (F.1, F.6) it incurrence (-) of ther liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) it incurrence (-) of other liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) it istical discrepancies	м			М
bt securities (F.3) ans (F.4) hcrease (+) Reduction (-) hort term loans (F.41), net ong-term loans (F.42) hcrease (+) Reduction (-) uity and investment fund shares/units (F.5) brotfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) her accounts receivable (F.8) her financial assets (F.1, F.6) justments ⁽²⁾ ti ncurrence (-) of ther liabilities in financial derivatives (F.71) t incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value breciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁶⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) htistical discrepancies		M	М	М
ans (F.4) Increase (+) Reduction (-) Increase (+) hort term loans (F.41), net Increase (+) Reduction (-) Increase (+) Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) Increase (-) ancial derivatives (F.71) Increase (+) Increase (-) Increase (F.8) Incurrence (-) of other accounts payable (F.8) Incurrence (-) of other accounts payable (F.8) Incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Incurrence (-) folow(+) nominal value <td></td> <td>М</td> <td>М</td> <td>M</td>		М	М	M
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Reduction (-) Increase (+) Reduction (-) Increase (+) Reduction (-) Increase (+) Increase (+) Reduction (-) Lity and investment fund shares/units (F.5) Increase (+) Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) Increase (-) Increase (-) Increase (F.71) tincurrence (-) of other accounts payable (F.8) Increase (-) uances above(-)/below(+) nominal value Increase (-) uances above(-)/below(+) nominal value Increase (-) uances above(-)/below(+) nominal value Increase (-) oreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ </td <td>м</td> <td>м</td> <td>М</td> <td>M</td>	м	м	М	M
hort term loans (F.41), net lncrease (+) Reduction (-) lity and investment fund shares/units (F.5) fortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) ner accounts receivable (F.8) ner financial assets (F.1, F.6) justments ^(a) ti ncurrence (-) of ther accounts payable (F.8) ti ncurrence (-) of other accounts payable (F.8) ti ncurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value fierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	М	М	М
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Increase (+) Reduction (-) Reduction (-) Image: Constraints (F.5) bortfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) Reduction (-) Image: Constraints (F.7) ancial derivatives (F.71) Image: Constraints (F.8) er accounts receivable (F.8) Image: Constraints (F.7) incurrence (-) of liabilities in financial derivatives (F.71) Image: Constraints (F.7) t incurrence (-) of other accounts payable (F.8) Image: Constraint (F.7) t incurrence (-) of other accounts payable (F.8) Image: Constraint (F.7) uances above(-)/below(+) nominal value Image: Constraint (F.7) uances above(-)/below(-) (F.7) Image: C	М	М	М	М
Reduction (-)	м	М	М	M
Reduction (-)	М	М	М	М
brotfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) Increase (+) iner financial derivatives (F.71) Increase (+) iner financial assets (F.1, F.6) Increase (+) justments ⁽²⁾ Increase (-) of liabilities in financial derivatives (F.71) tincurrence (-) of other accounts payable (F.8) Incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value Incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value Incurrence (-) on paid ⁽⁴⁾ (+) icerence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) Incurence (-) of other accounts (-) on paid ⁽⁴⁾ (+) icerence between interest (D.41) accrued(-) nominal value Increase (-) preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ Increase (-) preciation(+)/depreciation(-) ⁽⁶⁾ of (-) Increase (-) is sector classification (K.61) ⁽⁶⁾ (+/-) Increase (-) is net collabilities in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) Increase (-) is tistical discrepancies Increase (-)	М	М	М	М
Equity and investment fund shares/units other than portfolio investments Increase (+) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) ter financial assets (F.1, F.6) justments ⁽²⁾ ti ncurrence (-) of liabilities in financial derivatives (F.71) ti ncurrence (-) of other accounts payable (F.8) ti ncurrence (-) of other accounts payable (F.8) ti ncurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) tistical discrepancies	м	М	М	M
Increase (+) Reduction (-) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) inter financial assets (F.1, F.6) justments ⁽²⁾ inter financial derivatives (F.71) t incurrence (-) of liabilities in financial derivatives (F.71) inter financial constructives (F.71) t incurrence (-) of other accounts payable (F.8) inter financial derivatives (F.71) uances above(-)/below(+) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) uances above(-)/below(+) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) icerence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) oreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ interest (D.41) accrued(-) and paid ⁽⁵⁾ (-) anges in sector classification (K.61) ⁽⁵⁾ (+/-) inter volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) extistical discrepancies interest (D.41) ⁽⁵⁾ (+/-)	м	М	м	М
Increase (+) Reduction (-) Reduction (-) ancial derivatives (F.71) ter accounts receivable (F.8) inter financial assets (F.1, F.6) justments ⁽²⁾ inter financial derivatives (F.71) t incurrence (-) of liabilities in financial derivatives (F.71) inter financial constructives (F.71) t incurrence (-) of other accounts payable (F.8) inter financial derivatives (F.71) uances above(-)/below(+) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) uances above(-)/below(+) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) icerence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) oreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ interest (D.41) accrued(-) and paid ⁽⁵⁾ (-) anges in sector classification (K.61) ⁽⁵⁾ (+/-) inter volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) extistical discrepancies interest (D.41) ⁽⁵⁾ (+/-)	м	М	М	М
Reduction (-) Image: Second Secon	М	М	М	М
ancial derivatives (F.71) her accounts receivable (F.8) her financial assets (F.1, F.6) justments ⁽²⁾ i incurrence (-) of liabilities in financial derivatives (F.71) i incurrence (-) of other accounts payable (F.8) t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other accounts payable (F.8) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) htistical discrepancies	M	М	M	M
are accounts receivable (F.8) her financial assets (F.1, F.6) justments ⁽²⁾ t incurrence (-) of liabilities in financial derivatives (F.71) t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other accounts payable (F.8) uances above(-)/below(+) nominal value ierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	м	М	м	М
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t incurrence (-) of liabilities in financial derivatives (F.71) t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value erence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies	м	м	м	М
t incurrence (-) of liabilities in financial derivatives (F.71) t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value erence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies				
t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies	м	м	М	M
t incurrence (-) of other accounts payable (F.8) t incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies	M	M	M	M
tincurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) uances above(-)/below(+) nominal value ierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value oreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) tistical discrepancies	м	м	м	M
uances above(-)/below(+) nominal value ierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) tistical discrepancies	м	М	м	M
ierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies		141		
ierence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) etistical discrepancies	м	М	М	М
demptions/repurchase of debt above(+)/below(-) nominal value preciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) ner volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) tistical discrepancies	M	M	M	M
breciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) stistical discrepancies		IVI		
anges in sector classification (K.61) ⁽⁵⁾ (+/-) her volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) stistical discrepancies	м	М	М	М
tistical discrepancies	M	M	M	M
tistical discrepancies	M	M	M	M
•	IVI	IVI	IVI	101
•	м	М	М	M
CICINE DELWEEN CAPITAL AND INIGIPATION ACCOUNTS (D.3-D.31)	M	M	M	M
er statistical discrepancies (+/-)	M	M	M	M
	IVI	IVI	IVI	IVI
ange in state government (S.1312) consolidated gross debt (1, 2)	м	М	м	М
			144	
te government contribution to general government debt (a=b-c) (5)	м	м	М	М
tate government gross debt (level) (b) (2.5)	M	M	M	M
tate government holdings of other subsectors debt (level) (c) (5)	M	M	M	M
		IVI	IVI	IVI

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within state government.
 Due to exchange-rate movements.

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)

Veat Veat 2019 2019 2021 2022 10/10/2023 2021 2022 2023 nding (·) net borrowing (+) (B.9) of local government (S.1313)* 3 008 006 8 64 541 reguisition (+) of financial assets ¹⁰ 574 2 938 1 008 2 966 roy and deposits (F.2) 40 1 387 - 685 2 238 ceurities (F.3) 47 1 116 -42 -48 (F.4) 578 574 700 925 ceurities (F.3) 477 -242 2244 -490 (F.4) 1050 876 1074 1415 vection (-) -472 -242 2244 -490 vection (-) -472 -244 294 -490 vection (-) 1050 876 1074 1415 vection (-) -248 510 552 42 vection (-) -248 510 527
10/10/2023 10/10/2023
Inding (-) net borrowing (+) (B.9) of local government (S.1313)* 3008 108 844 541 requisition (+) of financial assets (n) 40 1 387 685 2 238 hcy and deposits (F.2) 40 1 387 685 2 238 hcy and deposits (F.2) 47 1 -16 42 48 hcy and deposits (F.2) 47 1 -16 42 48 hcy and deposits (F.2) 578 574 780 925 ease (+) 1 050 816 1 074 1 415 hcr (r) -472 -242 -294 -490 -term loans (F.41), net 0 0 0 0 rease (+) 1050 816 1 074 1 415 otchch (-) -472 -242 -294 -490 otchch (-) -472 2 424 -294 -490 otchch (-) -472 -242 -294 -490 otchch (-) -472 -242 -294 -490 otch (-)
squisition (+) of financial assets ⁽¹⁾ 574 2 938 1008 2 966 noy and deposits (F.2) 40 1387 -685 2238 decurities (F.3) 47 -116 -42 -48 (F.4) 578 574 780 925 bases (+) 1050 816 1074 1415 uction (-) -472 -242 -294 -490 -term loans (F.41), net 0 0 0 0 uction (-) -472 -242 -294 -490 -term loans (F.42) 578 574 780 925 rease (+) 1060 816 1074 1415 uction (-) -472 -242 -294 -490 -term loans (F.42) 578 574 780 925 rease (+) 1050 816 1074 1415 uction (-) -472 -242 -294 -490 utiy and investment fund shares/units (F.5) -218 510 552 42 folio investment fund shares/units other than portfolio investmen
vand deposits (F.2)401 387-6852 238eccurities (F.3)47-116-42-48(F.4)578574780925ease (+)105081610741415term loans (F.41), net0000-term loans (F.42)578574780925grass (+)105081610741415eace (arc (-))-472-242-294-490stream loans (F.42)578574770925grass (+)105081610741415eduction (-)-472-242-294-490rease (+)105081610741415folio investment, net ⁽²⁾ -21851055242folio investment fund shares/units (F.5)-21851055242folio investment fund shares/units (F.5)-21851055242folio investment fund shares/units (F.7)-376000ial derivatives (F.71)LL-63-49accounts receivable (F.8)132569484-131financial assets (F.1, F.6)-514-18-11currence (-) of liabilities in financial derivatives (F.71)LLLLcurrence (-) of other accounts payable (F.8)65-629-691-2.662
energy (F.4) 41 41 42 48 (F.4) 578 574 780 925 ease (+) 1050 816 1074 1415 uction (-) -472 2242 294 -490 t tern loans (F.41), net 0 0 0 0 uction (-) -472 242 294 -490 -tern loans (F.42) 578 574 780 925 orease (+) 1050 816 1074 1415 outcion (-) -472 242 294 -490 and investment fund shares/units (F.5) -218 510 552 42 folio investments, net ⁽²⁾ -218 510 552 42 uity and investment fund shares/units other than portfolio investments -376 200 15 207 orease (+) 0 0 0 0 0 0 outcion (-) -376 0 0 0 0 secourts receivable (F.8) 132 569 448 -131 financial assets (F.
(F.4) 578 574 780 925 bease (+) 1050 816 1074 1415 buction (-) -472 -242 -294 -490 -term bans (F.4), net 0 0 0 0 -term bans (F.42) 578 574 780 925 prease (+) 1050 816 1074 1415 solution (-) -472 -242 -294 -490 and investment fund shares/units (F.5) -218 510 552 42 folio investments, net ⁽²⁾ -248 510 552 42 folio investments, net ⁽²⁾ -376 200 15 207 crease (+) 0 0 0 0 0 eduction (-) -376 0 0 0 0 crease (+) 0 0 0 0 0 0 eduction (-) -376 0 0 0 0 0 0 0
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uction (-) -472 -242 -294 4490 t term loans (F.41), net 0 0 0 0 0 term loans (F.42) 578 574 780 925 crease (+) 1050 816 1074 1415 adductior (-) -472 -242 -294 -490 folio investment fund shares/units (F.5) -218 501 552 42 folio investment fund shares/units other than portfolio investments -376 200 15 207 crease (+) 0 200 15 207
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nces above(-)/below(+) nominal value 0 0 0 0
ence between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) -30 -26 -39 -51
nptions/repurchase of debt above(+)/below(-) nominal value 0 0 0 0 0
ciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ -32 33 26 0
Jes in sector classification (K.61) ⁽⁵⁾ (+/-)
volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) 0 0 0 247
tical discrepancies -291 -448 -159 693
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A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within local government.
 Due to exchange-rate movements.

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)

Manchan Castor Finland				
Member State: Finland Data are in(millions of units of national currency)	2019	Year 2020	2021	2022
Data are in(millions of units of national currency) Date: 10/10/2023	2019	2020	2021	2022
	0.000		0.400	0.077
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-3 332	20	-2 126	-2 677
Net acquisition (+) of financial assets ⁽²⁾	1 166	3 784	1 252	6 822
Currency and deposits (F.2)	-2 110	5 399	-1 751	-1 460
Debt securities (F.3)	-4 468	-5 862	1 464	415
Loans (F.4)	364	548	441	253
Increase (+)	1 655	2 251	1 864	1 557
Reduction (-)	-1 291	-1 703	-1 423	-1 304
Short term loans (F.41), net	131	-256	972	405
Long-term loans (F.42)	233	804	-531	-152
Increase (+)	1 655	2 251	1 864	1 557
Reduction (-)	-1 422	-1 447	-2 395	-1 709
Equity and investment fund shares/units (F.5)	4 864	4 525	-436	1 148
Portfolio investments, net ⁽²⁾	4 864	4 525	-436	1 148
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)	3 327	-2 163	1 939	4 555
Other accounts receivable (F.8)	-811	1 337	-405	1 911
Other financial assets (F.1, F.6)	0	0	0	0
· · · ·				
Adjustments ⁽²⁾	1 387	-973	550	-2 449
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1 387	-976	550	-2 447
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	3	0	-2
		5	0	2
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
Incomptions/reputchase of debt above(+)/below(-) flottillial value	0	U	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
	0	0	0	0
Statistical discrepancies	-78	-654	-576	-472
Difference between capital and financial accounts (B.9-B.9f)	-80	-654	-576	-471
Other statistical discrepancies (+/-)	2	0	-576	-471
	2	0	0	-1
Change in social security (S.1314) consolidated gross debt (1, 2)	-857	2 177	-900	1 224
		2	500	1 224
Social security contribution to general government debt (a=b-c) (5)	540	0.740	4.440	0.007
	549	2 713	1 449	2 307
Social security gross debt (level) (b) ^(2,5)	1 426	3 603	2 703	3 927
Social security holdings of other subsectors debt (level) (c)	877	890	1 254	1 620
*Please note that the sign convention for net lending/ net borrowi	ing is different fr	om tables 1 and	2.	
Thease note that the sign convention for her rending/ lift borrow	ing is unici clit li	om tabits i allu	<i>2</i> .	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within social security.
 Due to exchange-rate movements.

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

Statement	Member State: Finland Data are in(millions of units of national currency) Date: 10/10/2023	2019 final	2020 final	Year 2021 half-finalized	2022 half-finalized	2023 forecast
Number 2	Trade credits and advances (AF.81 L)	4 495	4 974	5 637	7 059	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 government debt, please provide information on	of				
4		of				
4	government debt, please provide information on	of				
4	government debt, please provide information on i) the extent of these differences:	of				
	government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:					
4	government debt, please provide information on i) the extent of these differences:	of 	241 922	254 840	270 923	282 481