# **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

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		DD/MM/YYYY
April 2025		notification in format April/October 20xx
	d April 2025	

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.

Member State: Finland Data are in(millions of units of national currency)	ESA 2010	2021	2022	Year 2023	2024	2025
Date: 31/03/2025	codes					
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9				. –	
General government	S.13	-6 598	-477	-8 144	-12 159	-9 915
- Central government	S.1311	-8 188	-3 598	-9 058	-10 048	-11 092
- State government	S.1312	М	Μ	М	М	М
- Local government	S.1313	-821	-375	-2 845	-2 797	-1 953
- Social security funds	S.1314	2 411	3 496	3 759	686	3 130
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		182 096	197 015	211 539	226 701	243 977
By category:						
Currency and deposits	AF.2	908	1 003	892	752	
Debt securities	AF.3	130 666	142 977	154 732	170 264	
Short-term	AF.31	14 346	19 613	22 580	21 368	
Long-term	AF.32	116 320	123 364	132 152	148 896	
Loans	AF.4	50 522	53 035	55 915	55 685	
Short-term	AF.41	2 542	2 953	3 871	1 201	
Long-term	AF.42	47 980	50 082	52 044	54 484	
General government expenditure on:						
Gross fixed capital formation	P.51g	10 503	11 025	11 189	12 139	13 892
Interest (consolidated)	D.41 (uses)	1 265	1 497	3 202	4 342	3 908
Gross domestic product at current market prices	B.1*g	248 764	266 135	272 782	276 172	286 893

# 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			
ata are in(millions of units of national currency)	2021	2022	2023	2024	2025	
ate: 31/03/2025						
Norking balance in central government accounts	-8 936	-17 365	-148	-12 578	-12 396	
asis of the working balance	mixed	mixed	mixed	mixed	planned	
inancial transactions included in the working balance	-645	-383	515	574	712	
Loans, granted (+)	274	246	202	158	146	
Loans, repayments (-)	-141	-233	-599	-232	-77	
Equities, acquisition (+)	14	25	354	1	218	
Equities, sales (-)	-519	-57	-11	-81	0	
Other financial transactions (+/-)	-273	-364	569	729	425	
of which: transactions in debt liabilities (+/-)	54	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-334	-416	513	672	371	
Detail 1	0	0	0	0		
Detail 2	-334	-416	513	672		Swap-adjustments
		,,,,,	0.0	0.2		
Ion-financial transactions not included in the working balance	55	68	78	87	78	
Detail 1	55	68	78	87		Reinvested earnings on FDI and mutual funds
Detail 2				-		
ifference between interest paid (+) and accrued (D.41)(-)	-551	1 404	1 240	-16	-290	
Other accounts receivable (+)	236	-144	1 408	1 324	1 163	
Detail 1	528	-265	983	1 091		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-292	-38	190	-19		Other accounts receivable, other
Detail 3		159	235	252		Time-adjustments of RRF
Other accounts payable (-)	-483	2 315	-2 426	647	57	
Detail 1	46	31	57	25		Change in holiday pay debt
Detail 2	-256					Time-adjustments of RRF
Detail 3	-360	2 400	-2 571	531		Time-adjustments of current transfers paid for local government
Detail 4	87	-116	88	91		MDB adjustment
/orking balance (+/-) of entities not part of central government	М	М	М	М	M	
et lending (+)/ net borrowing (-) of other central government bodies	-490	-418	-1 003	-1 725	-1 098	
Detail 1	-4 932	-4 791	-5 435	-5 950		Initial (before transfers to budget) net lending of other central government units
Detail 2	4 442	4 373	4 432	4 225		Transfers from the budget to other central government units, net
Other adjustments (+/-) (please detail)	2 626	10 925	-8 722	1 639	682	
Detail 1	-76	-99	-126	-100		Debt cancellation/assumption
Detail 2	2 697	10 132	-9 761	31		The impact of the difference in the recording of deferrable budgetary appropriations
Detail 3	-182	-23	-8	-5		Superdividends (incl. Metsähallitus) and withdrawals of equity
Detail 4	0	0	0	0		PPP
Detail 5	-10	0	13	14		Other known differences between working balance and B.9
Detail 6	83	111	290	377		Interest revenues of rearranged transactions (excl. EFSF)
Detail 7	75	749	1 264	1 259		Time adjustment of military expenditures
Detail 8	39	55	-394	63		Residual
let lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-8 188	-3 598	-9 058	-10 048	-11 092	

(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

Member State: Finland			Year			
Data are in(millions of units of national currency)	2021	2022	2023	2024	2025	
Date: 31/03/2025						
Working balance in state government accounts	М	М	М	Μ		
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	М	М	М	N		
Loans (+/-)	М	м	м	N		
Equities (+/-)	М	м	м	N		
Other financial transactions (+/-)	М	м	М	N		
of which: transactions in debt liabilities (+/-)	M	М	М	N		
of which: net settlements under swap contracts (+/-)	М	М	М	N		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	М	М	М	N		
Detail 1						
Detail 2						
					1	_
Difference between interest paid (+) and accrued (D.41)(-)	М	М	М	N		
	I					
Other accounts receivable (+)	М	М	М	N		
Detail 1						
Detail 2						
Other accounts payable (-)	М	М	М	N		-
Detail 1						_
Detail 2						
					1	
Norking balance (+/-) of entities not part of state government	М	М	М	N		
Net lending (+)/ net borrowing (-) of other state government bodies	М	М	М	N		-
Detail 1						
Detail 2						
					1	
Other adjustments (+/-) (please detail)	М	М	М	N		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	м	м	N		

(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

			Year	•		
Data are in(millions of units of national currency)	2021	2022	2023	2024	2025	
Date: 31/03/2025						
Vorking balance in local government accounts	4 580	4 288	3 652	2 863		
Pasis of the working balance	mixed	mixed	mixed	mixed		
inancial transactions included in the working balance	М	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	M	М	М		
Detail 1						
Detail 2						
Ion-financial transactions not included in the working balance	-4 312	-4 205	-4 571	-4 576		
Detail 1	89	114	78	82	Property income (D.422+D.41) from quasi-corporations classified outside S.1313	
Detail 2	-4 743	-4 716	-4 715	-4 689	Investments of municipalities and joint municipal authorities not included in the working bal	lance
Detail 3	22	93	58	62	Capital transfers, net, not included in the working balance	
Detail 4	-4	-22	-58	-58	Interest expenditure of financial leases	
Detail 5	273	266	-4	-52	Aquisitions less disposals of non-produced assets	
Detail 6	51	60	70	79	Reinvested earnings of mutual funds recorded as property income of S.1313	
Difference between interest paid (+) and accrued (D.41)(-)	М	М	М	М		
Other accounts receivable (+)	298	-313	-1 526	-125		
Detail 1	298	-313	-1 526	-125	Time adjustment of taxes and difference due to source	
Detail 2						
Other accounts payable (-)	М	M	М	М		
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of local government	-436	-404	-365	-412		
let lending (+)/ net borrowing (-) of other local government bodies	27	329	-347	-438		
Detail 1	3	83	-7	-4	Net borrowing of the Åland Government, Finnish Association of Municipalities etc.	
Detail 2	24	246	-340	-434	Net borrowing of other units classified to local government	
		-				
Other adjustments (+/-) (please detail)	-978	-70	312	-109		
Detail 1	-203	44	-141	-173	The effect of revaluation items in the working balance, net	
Detail 2	-613	-731	-280	-197	Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in t	the work
Detail 3	239	518	368	368	Rents of financial leases included in the working balance	
Detail 4	0	0	293	-111	Other known differences between working balance and EDP B.9	
Detail 5	-401	99	72	4	Residual	
				-		

(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)	2021	2022	2023	2024	2025
Date: 31/03/2025					
Working balance in social security accounts	-108	412	1 284	-1 105	
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	1 028	818	1 174	897	
Detail 1	3	-59	-5	-1	Investments, net of output for own final use
Detail 2	1 025	877	1 179	898	Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	M	
Other accounts receivable (+)	55	-43	-93	-71	
Detail 1	55	-43	-93	-71	S13149 time adjustments of received social contributions
Detail 2					
Dther accounts payable (-)	M	М	М	M	
Detail 1					
Detail 2					
Vorking balance (+/-) of entities not part of social security funds	M	м	м	М	
let lending (+)/ net borrowing (-) of other social security bodies	-833	-702	-1 191	-1 085	Net borrowing/lending of statutory employment pension insurance other than pension insurance com
Detail 1	-155	-172	-385	-372	Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.1
Detail 2	-30	131	-23	15	Investments, net output for own final use
Detail 3	-648	-661	-783	-728	Current and capital transfers, net
				. 20	
Other adjustments (+/-) (please detail)	2 269	3 011	2 585	2 050	Adjustments to the working balance of pension insurance companies and other social security fur
Detail 1	-6 326	2 625	-4 532	-5 715	Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-rela
Detail 2	7 662	-187	6 186	6 712	Net change in technical pension provisions
Detail 3	855	600	912	1 238	Pension benefits -related cost clearing transfers between pension providers
Detail 4	18	18	35	41	Adjustment for interests not considered in the working balance (relates to S.13149)
Detail 5	24	-46	-12	0	S13149 adjustment for transfers between Kela and S.1312
Detail 6	36	1	-4	-226	Residual
				-	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	2 411	3 496	3 759	686	

(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	ar	
Data are in(millions of units of national currency)	2021	2022	2023	2024
Date: 31/03/2025				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	6 598	477	8 144	12 159
Net acquisition (+) of financial assets <sup>(2)</sup>				
	-164	15 360	8 809	5 188
Currency and deposits (F.2)	-5 322	82	2 404	-832
Debt securities (F.3)	968	-111	228	-554
Loans (F.4)	3 215	8 739	-1 039	1 688
Increase (+)	4 480	3 829	3 130	2 978
Reduction (-)	-1 265	4 910	-4 169	-1 290
Short term loans (F.41), net	1 338	6 291	-2 387	398
Long-term loans (F.42)	1 877	2 448	1 348	1 290
Increase (+)	4 480	3 829	3 130	2 978
Reduction (-)	-2 603	-1 381	-1 782	-1 688
Equity and investment fund shares/units (F.5)	-457	2 035	4 170	4 254
Portfolio investments, net <sup>(2)</sup>	384	1 562	2 318	4 748
Equity and investment fund shares/units other than portfolio investments	-841	473	1 852	-494
Increase (+)	263	628	1 989	0
Reduction (-)	-1 104	-155	-137	-494
Financial derivatives (F.71)	1 470	3 198	1 111	2 571
Other accounts receivable (F.8)	-20	1 428	1 910	-1 928
Other financial assets (F.1, F.6)	-18	-11	25	-11
			· · · · ·	
Adjustments <sup>(2)</sup>	405	-2 694	866	236
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	318	-5 054	-2 394	-145
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	0	41	24
Issuances above(-)/below(+) nominal value	-667	1 384	1 516	500
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	407	135	-418	-519
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
			•	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	341	350	-52	376
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4	244	2 173	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	247	0	0
	0	241		0
Statistical discrepancies	-2 783	1 776	-3 295	-2 421
Difference between capital and financial accounts (B.9-B.9f)	-1 845	2 224	-2 510	-2 207
Other statistical discrepancies (+/-)	-1 845	-448	-2 510	-2 207 -214
	-930	-440	-700	-214
Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup>	4 056	14 919	14 524	15 162

(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)

in are in	Mandan Grate Fisherd		V		1
tacquisition (+) of financial assets (**)       -1902       8 003       5 316       1 968         errency and deposits (F.2)       -2886       -696       4 440       -788         becautine (F.3)       -74       -55       -76       507         ares (F.4)       1 901       7 572       15       886         precases (+)       2.425       7 572       807       1 52         Reduction (-)       -4245       0       -864       -476         ong term loars (F.42)       1 535       1 633       1 210       -1 224         Increase (+)       -495       -427       -453       -454       -349         ong term loars (F.42)       1 535       1 633       1 210       -1 224         Increase (+)       -495       -427       -454       -349         explore investment fund shares/units (F.5)       -574       668       102       1 817       -228         Equity and investment fund shares/units other than portfolio investments       -866       102       1 817       -259         increase (+)       -244       237       1 964       0       -         reacounts receivable (F.8)       1 104       -155       -172       29       56       -	Member State: Finland Data are in(millions of units of national currency) Date: 31/03/2025	2021			2024
arrency and deposits (F.2)       -2886       -606       4600       -788         bescurities (F.3)       -74       455       76       807         ans (F.4)       1901       7 572       879       1532         concesse (+)       -662       0       -664       -676         bott tem loans (F.41), net       366       5 898       -1 216       -1 254         ongetem loans (F.42)       1535       1683       1213       2 110         increase (+)       6627       -455       -666       2433         conjet mi loans (F.42)       1535       1683       1231       2 110         increase (+)       6456       -627       -454       343         cuty and investment fund shares/units (F.5)       -574       668       457       223         cuty and investment fund shares/units other than portfolio investments       -866       102       1 817       -259         cuty and investment fund shares/units (F.7)       -406       -907       672       714	Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	8 188	3 598	9 058	10 048
arrency and deposits (F.2)       -2886       -606       4600       -788         bescurities (F.3)       -74       455       76       807         ans (F.4)       1901       7 572       879       1532         concesse (+)       -662       0       -664       -676         bott tem loans (F.41), net       366       5 898       -1 216       -1 254         ongetem loans (F.42)       1535       1683       1213       2 110         increase (+)       6627       -455       -666       2433         conjet mi loans (F.42)       1535       1683       1231       2 110         increase (+)       6456       -627       -454       343         cuty and investment fund shares/units (F.5)       -574       668       457       223         cuty and investment fund shares/units other than portfolio investments       -866       102       1 817       -259         cuty and investment fund shares/units (F.7)       -406       -907       672       714	Net acquisition (+) of financial assets <sup>(2)</sup>	-1 902	8 003	5 316	1 868
ans (f-4)       1 901       7 572       15       866         increase (+)       2 225       7 572       879       1 552         eduction (-)       -624       0       -684       -676         bott term loans (F-41), net       366       5 889       -1 216       -1 254         ong-term loans (F-42)       1 535       1 683       1 211       2 110         Increase (+)       -466       -676       -454       -343         ing and investment fund shares/units other than portfolio investments       -674       666       457       223         Ortfolio Investments, net <sup>10</sup> 222       594       -1 360       422       -2454       -343         Increase (+)       -466       457       223	Currency and deposits (F.2)	-2 886	-696	4 640	-788
norease (+)       2.425       7.572       879       1.582         Reduction (-)      524       0      864      676         hort term loans (F.41), net       366       5.899       1.216      1254         norease (+)       1.535       1.683       1.231       2.110         norease (-)       1.900       2.310       1.685       2.443         Reduction (-)      455      627      654       3.43         upt and investment fund shares/units (F.5)      574       696       4.57       2.23         orrido investments, net <sup>(2)</sup> 2.824       6.94       1.360       4.42         Equity and investment fund shares/units ofter than portfolio investments      666       10.21       1.817      259         Increase (+)      1104      155      137       2.59         ancid advitatives (F.71)      466      907       6.72       7.14         her accounts receivable (F.8)       1.37       1.393      382       56         justments <sup>(n)</sup> 1.51       2.52       5.46       1.754       1.667         it nourrence (-) of other liabilities in financial derivatives (F.71)       0       0       0       0       0	Debt securities (F.3)	-74	-55	-76	807
Reduction (-)         -624         0         -864         -676           hort term loans (F.42)         1535         1683         1216         -1254           increase (-)         1990         2.310         1685         2.433           Reduction (-)         -455         -627         -454         -434           uity and investment fund shares/units (F.5)         -574         696         457         223           Particle investments, net <sup>(R)</sup> 282         694         -1360         482           Equity and investment fund shares/units other than portfolio investments         -686         102         1817         -259           increase (-)         Reduction (-)         -1104         -155         -137         259           inacial derivatives (F.71)         -0         0         0         0         0         0           in tourrence (-) of other insolialities (F.1, F.5, F.5         51         252 <td>Loans (F.4)</td> <td>1 901</td> <td>7 572</td> <td>15</td> <td>856</td>	Loans (F.4)	1 901	7 572	15	856
hort term loans (F.41), net       366       5 889       -1 216       -1 254         Increase (I)       1 535       1 683       1 231       2 110         Increase (I)       1 683       -1 234       2 10         Reduction (2)       -455       -627       -454       -343         Increase (I)       -455       -627       -454       -343         reduction (2)       -1 560       462       -1 560       462         Equity and investment fund shares/units (F.5)       -574       686       457       223         Ordiolo investments, net (R)       282       594       -1 600       462         Equity and investment fund shares/units (F.5)       -1 104       -156       -1 37       -259         Increase (I)       -1 104       -156       -1 37       -259         Reduction (-)       -1 104       -156       -1 37       -259         Increase (I)       -1 104       -1 565       -1 37       -2 59         Increase (I)       -1 104       -1 565       -1 37       -2 59         Intervence (-) of inabilities in financial derivatives (F.71)       0       0       0       0         It incurrence (-) of other accounts payable (F.8)       -70       1 667	Increase (+)	2 425	7 572	879	1 532
ong-term bans (F-42)       1 535       1 683       1 231       2 110         increase (+)       790       2 370       1 685       2 435         Robuction (-)       4455       627       454       -345         outly and investment fund shares/units (F.5)       -574       696       457       223         Portfolio investment fund shares/units other than portfolio investments       -866       100       1 817       -259         Increase (+)       248       257       1 954       0	Reduction (-)	-524	0	-864	-676
Increase (+)       1 990       2 310       1 685       2 453         Reduction (-)       -455       -627       -454       -343         uity and investments (nel <sup>GA</sup> )       -574       696       457       223         Portfolio investments, nel <sup>GA</sup> 282       594       -1 380       482         Equity and investment fund shares/units other than portfolio investments       -866       102       1 817       -259         Increase (+)	Short term loans (F.41), net	366	5 889	-1 216	-1 254
Reduction (-)       -455 $427$ $444$ $343$ uly and investment fund shares/units (F.5)       -574       696       457       223         ortotio investments, nel <sup>20</sup> 282       594       4.1 360       442         Equity and investment fund shares/units other than portfolio investments       -856       102       1 817       -259         Increase (-)       Reduction (-)       -1 104       -155       -137       259         vancial derivatives (F.7)       -406       -907       672       714         her accounts receivable (F.8)       137       1 393       -332       56         her financial assets (F.1, F.6)       0       0       0       0       0         tin currence (-) of liabilities in financial derivatives (F.71)       0       0       0       0       0         ti ncurrence (-) of other iabilities (F.1, F.5, F.6 and F.72)       2       2       41       24       24         uances above(-)/below(+) nominal value       -667       1 384       1 516       500       500         ti ncurrence (-) of other iabilities (F.1, F.5, F.6 and F.72)       2       2       41       24       24         demptions/repurchase of det above(+)/below(-) nominal value       0	Long-term loans (F.42)	1 535	1 683	1 231	2 110
uily and investment fund shares/units (F.5)         -574         696         457         223           Portfolio investments, net <sup>(P)</sup> 282         594         -1 360         482           Equity and investment fund shares/units other than portfolio investments         -856         102         1 817         -259           Increase (+)         248         257         1 954         0         -           Reduction (-)         -1 104         -155         -137         -259           ancial derivatives (F.71)         -406         -907         672         714           her accounts receivable (F.8)         137         1 383         -392         56           her financial assets (F.1, F.6)         0         0         0         0         0           10 tit nournece (-) of liabilities in financial derivatives (F.71)         0         0         0         0         0           11 incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)         2         2         2         141         244           vances above(-)/below(+) nominal value         -667         1 384         1 516         500           preciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt ( <sup>5)</sup> 341         350         -52         376           ange	Increase (+)	1 990	2 310		
Departicipies         282         594         -1 360         482           Equity and investments fund shares/units other than portfolio investments         -856         102         1 817         -259           Increase (+)         246         257         1 954         0         -           Reduction (-)         -1 104         -155         -1 37         -259         -           anarcial derivatives (F.71)         -406         -007         672         714           her accounts receivable (F.8)         1 373         1 393         -392         56           her financial assets (F.1, F.6)         0         0         0         0         0           justments "         51         252         546         1 754         -           ti nourrence (-) of other liabilities in financial derivatives (F.71)         0         0         0         0         0           ti nourrence (-) of other liabilities (F.1, F.5, F.6 and F.72)         2         2         41         24         -           uances above(-)/below(+) nominal value         -667         1 384         1 516         500         -           reference between interes (L-1) accrued(-) and paid <sup>(0)</sup> (+)         445         1 83         -342         -446		-455			-343
Equity and investment fund shares/units other than portfolio investments       -856       102       1 817       -259         Increase (+)       248       237       1954       0         Reduction (-)       -1104       -155       -137       -259         ancial derivatives (F.71)       -406       -907       672       714         her accounts receivable (F.8)       137       1393       -392       56         her financial assets (F, 1, F.6)       0       0       0       0         justments <sup>m</sup> 51       252       546       1754         it nournee (-) of other accounts payable (F.8)       -70       1667       -788       1300         tt incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         usances above(-)/below(+) nominal value       -667       1384       1516       500         iference between interest (D.41) accrued(-) and paid <sup>40</sup> (+)       4445       183       -342       -446         idemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(B)</sup> of foreign-currency debt <sup>(B)</sup> 341       350       -52       376         anages in sector classification K.611 <sup>(B)</sup> <td>Equity and investment fund shares/units (F.5)</td> <td></td> <td></td> <td></td> <td></td>	Equity and investment fund shares/units (F.5)				
Increase (+) Reduction (-)       248       257       1 954       0         Reduction (-)       -1104       -155       -137       -259         vancial derivatives (F.71)       -406       -907       672       714         her accounts receivable (F.8)       133       1333       -332       556         her financial assets (F.1, F.6)       0       0       0       0       0         justments <sup>60</sup> 51       252       546       1754         ti ncurrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         ti ncurrence (-) of other accounts payable (F.8)       -70       -1667       -788       1300         ti ncurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         vances above(-)/below(+) nominal value       -667       1384       1516       500         ference between interest (D.41) accrued(-) and paid <sup>40</sup> (+)       445       183       -342       -446         udemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation() <sup>(6)</sup> of freign-currency debt <sup>60</sup> 341       350       -52       376         arages in sector classification (K.6	Portfolio investments, net <sup>(2)</sup>	282	594	-1 360	482
Reduction (-)         -1104         -155         -137         -259           ancial derivatives (F.71)         -406         -907         672         714           her accounts receivable (F.8)         137         1393         -392         56           her financial assets (F.1, F.6)         0         0         0         0           financial assets (F.1, F.6)         0         0         0         0           it incurrence (-) of liabilities in financial derivatives (F.71)         0         0         0         0           ti incurrence (-) of other accounts payable (F.8)         -70         -1667         -788         1300           ti incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)         2         2         41         24           suances above(-)/below(+) nominal value         -667         1384         1516         500           ference between interest (D.41) accrued(-) and paid <sup>(6)</sup> (+)         445         183         -342         -446           idemptions/repurchase of debt above(+)/below(-) nominal value         0         0         0         0           preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(6)</sup> 341         350         -52         376           anarges in sector classification (K.61) <sup>(6)</sup> (+/-) <t< td=""><td>Equity and investment fund shares/units other than portfolio investments</td><td>-856</td><td>102</td><td>1 817</td><td>-259</td></t<>	Equity and investment fund shares/units other than portfolio investments	-856	102	1 817	-259
nancial derivatives (F.71)       -406       -907       672       714         her accounts receivable (F.8)       137       1393       -392       56         her financial assets (F.1, F.6)       0       0       0       0         justments (n)       51       252       546       1754         ti nournece (-) of liabilities in financial derivatives (F.71)       0       0       0       0         ti nournece (-) of other accounts payable (F.8)       -70       -1667       -788       1300         ti nournece (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       411       24         uances above(-)/below(+) nominal value       -667       1384       1516       500         ference between interest (D.41) accrued(-) and paid <sup>(n)</sup> (+)       445       183       -342       -446         odemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(6)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(6)</sup> (+/-)       0       0       0       0       0         her volume changes in financial accounts (B.9-B.9f)       -1144       777       -162       572       672 <t< td=""><td></td><td>248</td><td></td><td></td><td>0</td></t<>		248			0
her accounts receivable (F.8)       137       1 393       -392       56         her financial assets (F.1, F.6)       0       0       0       0       0         Jjustments <sup>(n)</sup> 51       252       546       1 754         it incurrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         it incurrence (-) of other accounts payable (F.8)       -70       -1667       -788       1 300         it incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(6)</sup> (+)       445       1 83       -342       -446         odemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -552       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       0       0       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       0       0       0       0       0         ference between capital and financial accounts (B.9-B.91)	Reduction (-)	-1 104	-155	-137	-259
her financial assets (F,1, F,6)       0       0       0       0       0         ijjustments <sup>(n)</sup> 51       252       546       1754         it incurrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         it incurrence (-) of other accounts payable (F.8)       -70       -1667       -788       1300         it incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1384       1516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         idemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       0       0       0         etaitsical discrepancies       -2136       553       -564       269       -2136       572         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572       -303         etaitstical discrepancies (+/-) <td>Financial derivatives (F.71)</td> <td></td> <td></td> <td></td> <td></td>	Financial derivatives (F.71)				
Justments (2)       51       252       546       1 754         Jjustments (2)       51       252       546       1 754         it incurrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         it incurrence (-) of other accounts payable (F.8)       -70       -1 667       -788       1 300         it incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         iddemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         arages in sector classification (K.61) <sup>(6)</sup> (+/-)       0       0       0       0       0         end taistical discrepancies       -2136       553       -564       269       269         end taistical discrepancies (+/-)       -992       -224       -402       -303       -303	Other accounts receivable (F.8)	137	1 393	-392	56
ti nourrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         ti nourrence (-) of other accounts payable (F.8)       -70       -1667       -788       1300         ti nourrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         odemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(6)</sup> (+/-)       0       0       0       0       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       0       0       0       0         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Other financial assets (F.1, F.6)	0	0	0	0
ti nourrence (-) of liabilities in financial derivatives (F.71)       0       0       0       0         ti nourrence (-) of other accounts payable (F.8)       -70       -1667       -788       1300         ti nourrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         odemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(6)</sup> (+/-)       0       0       0       0       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       0       0       0       0         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303					
tincurrence (·) of other accounts payable (F.8)       -70       -1667       -788       1 300         tt incurrence (·) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       1 83       -342       -446         odemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Adjustments <sup>(2)</sup>				1 754
at incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       2       2       41       24         suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         idemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         nanges in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       0       0       0       0         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Net incurrence (-) of liabilities in financial derivatives (F.71)		-		-
suances above(-)/below(+) nominal value       -667       1 384       1 516       500         ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         ademptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anges in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Net incurrence (-) of other accounts payable (F.8)	-70	-1 667	-788	1 300
ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         edemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	2	41	24
ference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       445       183       -342       -446         edemptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303					
ademptions/repurchase of debt above(+)/below(-) nominal value       0       0       0       0         preciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 341       350       -52       376         anages in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Issuances above(-)/below(+) nominal value				
preciation(-)(3) of foreign-currency debt (5)       341       350       -52       376         anges in sector classification (K.61) (5) (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) (5) (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)		183		-446
anges in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
anges in sector classification (K.61) <sup>(5)</sup> (+/-)       0       0       171       0         her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303	(0) (7)				
her volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       0       0       0       0         atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303					
atistical discrepancies       -2 136       553       -564       269         ference between capital and financial accounts (B.9-B.9f)       -1 144       777       -162       572         her statistical discrepancies (+/-)       -992       -224       -402       -303					
ference between capital and financial accounts (B.9-B.9f)     -1144     777     -162     572       her statistical discrepancies (+/-)     -992     -224     -402     -303	Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
ference between capital and financial accounts (B.9-B.9f)     -1144     777     -162     572       her statistical discrepancies (+/-)     -992     -224     -402     -303	Out of the Later sector				
her statistical discrepancies (+/-) -992 -224 -402 -303	· · · · · · · · · · · · · · · · · · ·				
ange in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup> 4 201 12 406 14 356 13 939	Other statistical discrepancies (+/-)	-992	-224	-402	-303
	Change in central government (S.1311) consolidated gross debt $^{(1, 2)}$	4 201	12 406	14 356	<mark>13 939</mark>
entral government contribution to general government debt (a=b-c) <sup>(5)</sup> 148 195 160 610 174 962 188 928	Central government contribution to general government debt (a=b-c) <sup>(5)</sup>	148 195	160 610	174 962	188 928
	Central government gross debt (level) (b) (2.5)				
	Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>				

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)

Member State: Finland		Yea			
Data are in(millions of units of national currency)	2021	2022	2023	2024	
Date: 31/03/2025					
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	М	М	
Net acquisition (+) of financial assets <sup>(2)</sup>	М	М	М	М	
Currency and deposits (F.2)	M	М	М	М	
Debt securities (F.3)	M	М	М	М	
Loans (F.4)	M	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Short term loans (F.41), net	М	М	М	М	
Long-term loans (F.42)	М	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Equity and investment fund shares/units (F.5)	M	М	М	М	
Portfolio investments, net <sup>(2)</sup>	M	М	М	М	
Equity and investment fund shares/units other than portfolio investments	M	м	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Financial derivatives (F.71)	M	М	М	М	
Other accounts receivable (F.8)	M	М	М	М	
Other financial assets (F.1, F.6)	М	М	М	М	
Adjustments <sup>(2)</sup>	M	М	М	М	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	М	М	
Net incurrence (-) of other accounts payable (F.8)	M	м	М	М	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	М	М	М	М	
ssuances above(-)/below(+) nominal value	М	М	М	М	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	М	М	М	М	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M	
Statistical discrepancies	М	М	М	М	
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)	М	м	М	м	
State government contribution to general government debt (a=b-c) (5)	М	М	М	М	
		М	М	М	
State government gross debt (level) (b) <sup>(2,5)</sup> State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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)

Member State: Finland	2021	Yea		2024
Data are in(millions of units of national currency) Date: 31/03/2025	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	821	375	2 845	2 797
Net acquisition (+) of financial assets (2)	1 301	3 084	364	-559
Currency and deposits (F.2)	-685	2 239	-2 290	-493
Debt securities (F.3)	-42	-48	58	20
Loans (F.4)	780	878	894	422
Increase (+)	1 074	1 368	1 305	471
Reduction (-)	-294	-490	-411	-49
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	780	878	894	422
Increase (+)	1 074	1 368	1 305	471
Reduction (-)	-294	-490	-411	-49
Equity and investment fund shares/units (F.5)	552	206	150	13
Portfolio investments, net <sup>(2)</sup>	537	-165	115	248
Equity and investment fund shares/units other than portfolio investments	15	371	35	-235
Increase (+)	15	371	35	0
Reduction (-)	0	0	0	-235
Financial derivatives (F.71) Other accounts receivable (F.8)	-63 777	-49 -131	58 1 469	216 -726
		-131		
Other financial assets (F.1, F.6)	-18	-11	25	-11
Adjustments <sup>(2)</sup>	-700	-2 494	-380	771
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	2 404		
Net incurrence (-) of other accounts payable (F.8)	-691	-2 689	-1 887	773
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 <sup>(4)</sup> (+)	-39	-51	-86	-79
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	26	-245	-409	77
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	4	244	2 002	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	247	0	0
Statistical discrepancies	-409	718	-854	-1 245
Difference between capital and financial accounts (B.9-B.9f)	-409	718	-854	-1 245
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup>	1 013	1 683	1 975	1 764
Local government contribution to general government debt (a=b-c) (5)	32 452	34 143	36 103	37 901
Local government gross debt (level) (b) (2.5)	32 678	34 361	36 336	38 100
Local government holdings of other subsectors debt (level) (c)	226	218	233	199
*Please note that the sign convention for net lending/ net borrowin	ing is different fr	om tables 1 an	d 2	
Thease note that the sign convention for het fending/ net borrown	ng is uniterent if	om tables 1 and	u 2.	

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)

Mandan Garage Finland		V		
Member State: Finland Data are in(millions of units of national currency)	2021	Yea 2022	2023	2024
Data are in(millions of units of national currency) Date: 31/03/2025	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-2 411	-3 496	-3 759	-686
Net acquisition (+) of financial assets <sup>(2)</sup>	1 253	6 395	2 375	2 459
Currency and deposits (F.2)	-1 751	-1 461	54	449
Debt securities (F.3)	1 464	404	930	-2 064
Loans (F.4)	441	250	-1 955	348
Increase (+)	1 864	1 557	1 129	1 015
Reduction (-)	-1 423	-1 307	-3 084	-667
Short term loans (F.41), net	972	402	-1 171	1 652
Long-term loans (F.42)	-531	-152	-784	-1 304
Increase (+)	1 864	1 557	1 129	1 015
Reduction (-)	-2 395	-1 709	-1 913	-2 319
Equity and investment fund shares/units (F.5)	-435	1 133	3 563	4 018
Portfolio investments, net <sup>(2)</sup>	-435	1 133	3 563	4 018
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)	1 939	4 154	381	1 641
Other accounts receivable (F.8)	-405	1 915	-598	-1 933
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments <sup>(2)</sup>	550	-2 449	1 712	-1 543
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	550	-2 447	1 712	-1 543
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-2	0	0
		_	<b>v</b>	
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
	U	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(*)</sup> (-)	0	0	0	0
Statistical discrepancies	-292	729	-1 508	-1 539
Difference between capital and financial accounts (B.9-B.9f)	-292	729	-1 494	-1 539
Other statistical discrepancies (+/-)	-292	0	-1 494	-1 534 -5
	0	U	-14	-5
Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup>	-900	1 179	-1 180	-1 309
	-300	113	-1 100	-1 303
Social security contribution to general government debt (a=b-c) (5)	1 449	2 262	474	-128
Social security gross debt (level) (b) <sup>(2,5)</sup> Social security holdings of other subsectors debt (level) (c) <sup>(a)</sup>	2 703	3 882	2 702	1 393
	1 254	1 620	2 228	1 521
*Please note that the sign convention for net lending/ net borrowi	ng is different fr	om tables 1 and	12.	
		und the second second		

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: 31/03/2025	2021 final	2022 final	Year 2023 half-finalized	2024 half-finalized	2025 forecast
Number 2	Trade credits and advances (AF.81 L)	4 901	6 583	7 265	6 122	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				
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	252 788	268 504	273 600	277 230	288 818
	(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	Member State:	Finland							
Recovery and Resilience Facility (RRF)	Date:	31.3.2025	DD/MM/YYYY						
	Reporting Period:	An-il 2025							
	Reporting Period:	April 2025							
	Compulsory	Voluntary	Automatic	Not					
	information	information	calculation	Applicable					
PART 1. REPORTING ON TRANSACTIONS RELATED TO	O RRF GRANTS								
1.1 REVENUE: RRF grants received from the EU - cash		I				1			
Millions of national currency	Relation	2020	2021	2022	2023	2024	2025	2026	Comment
RRF GRANTS RECEIVED from the EU - CASH BASIS	1		0	271	0	235	489		
of which: advance payments	1a								
			0	237	0	25			
1.2 EXPENDITURE AND OTHER COSTS FINANCED BY	RRF GRANTS -	outcome data for t	-1 and earlier vea	rs planned cost	s for years t				
				-,,	,				
1.2.1 EXPENDITURE FINANCED BY RRF GRANTS - ACCRUA	L BASIS								
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Total expenditure	2 = 2a + 2i		15	167	225	354	585		
Current expenditure	2a = Sum (2b +		14	138	179	296	263		
Compensation of employees D.1	<b>+ 2h)</b> 2b		1	53	20	8	200		
Intermediate consumption P.2	2c		5	39	52	84			
Social Payments D.62+D.632	2d								
Interest expenditure D.41 Subsidies, payable D.3	2e 2f		4	12	53	78			
Current transfers D.7	2g		4	27	40	79			
Other (please specify under 'Comment')	2h 2i - Sum			7	14	47			Current transfers to universi
Capital expenditure	2i = Sum (2j++2l)		1	29	46	58	322		
Gross fixed capital formation P.51g	2j		0	8	7	11			
Capital transfers D.9 Other (please specify under 'Comment')	2k 2l		1	21	39	47	322		
1.2.2 REVENUE REDUCTION MEASURES, ACQUISITION OF I		TS AND OTHER	COSTS				-522		
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
	2m = (2n+)	2020	2021	2022	2023	2024	2025	2026	Comment
Costs that are not recorded as expenditure in national accounts									Table 3B: capital injection in
Detail 1 (please specify relevant ESA code(s) here and detail under	2n								Table 3B. Capital Injection II
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under				10					
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment')	20			10					
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	20 2p								
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under	20		15	10	225	354	585		
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	20 2p		15		225	354	585		
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	20 2p 2z=2+2m	RNMENT WITH	•		225	354	585		
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF	20 2p 2z=2+2m		EU	177				2026	Comment
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs	20 2p 2z=2+2m GENERAL GOVE	RNMENT WITH	•		225 2023 0	354 2024 235	2025	2026	Comment 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures	20 2p 2z=2+2m GENERAL GOVE		EU 2021 271	177 2022 0	2023 0	2024 235		2026	2A please indicate which table(
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2	20 2p 2z=2+2m GENERAL GOVE		<b>EU</b> 2021	177	2023	2024		2026	2A please indicate which table( 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: relunds to EU BALANCE in the WB of EDP Tables 2	20 2p 2z = 2 + 2m GENERAL GOVE 3 3a 4 4 5 = 3 + 4		EU 2021 271	177 2022 0 -214 -214	2023 0	2024 235		2026	2A please indicate which table( 2A please indicate which table(
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: relevands to EU BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions included in the WB	20 2p 2z=2+2m GENERAL GOVE 3 3 3 4 4a		EU 2021 271 -120	177 2022 0	2023 0 -335 -335	2024 235		2026	2A please indicate which table( 2A please indicate which table( 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revueue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revueue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: refunds to EU BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable	20 2p 2z = 2 + 2m GENERAL GOVE GENERAL GOVE 4 3 3a 4 4 5 = 3 + 4 6 7 8		EU 2021 271 -120 151	177 2022 0 -214 -214	2023 0	2024 235		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs <b>1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF</b> Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: relevands to EU <b>BALANCE in the WB of EDP Tables 2</b> Adjustment in Non-financial transactions not included in the WB Adjustment in Nor-financial transactions not included in the WB Adjustment in Other accounts payable	20 2p 2z = 2 + 2m GENERAL GOVE 3 3 4 4 4 5 = 3 + 4 6 7 8 9		EU 2021 271 -120	177 2022 0 -214 10	2023 0 -335 -335 27	2024 235 -385 -150		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revueue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revueue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: refunds to EU BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable	20 2p 2z = 2 + 2m GENERAL GOVE GENERAL GOVE 4 3 3a 4 4 5 = 3 + 4 6 7 8		EU 2021 271 -120 151	177 2022 0 -214 10	2023 0 -335 -335 27	2024 235 -385 -150		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (-) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: relevant to FU BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts receivable Difference between interest paid (+) and accrued (D.41)(-)	20 2p 2z = 2 + 2m 3 3a 4 4 5 = 3 + 4 6 7 8 9 10 11 12 = 5 + Sum (6 +		EU 2021 271 -120 151 -256	2022 0 -214 -214 10 159	2023 0 -335 -335 27 262	2024 235 -385 -150 252		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A please indicate which table(
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 3 (please specify relevant ESA code(s) here and detail under Comment') Total costs <b>1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF</b> Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revenue reduction in cluded in the WB Adjustment in Financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D,41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where)	20 2p 2z = 2 + 2m GENERAL GOVE GENERAL GOVE 4 3 3a 4 4 4a 5 = 3 + 4 6 7 8 9 10 11		EU 2021 271 -120 151 -256	2022 0 -214 -214 10 159	2023 0 -335 -335 27 262	2024 235 -385 -150 252		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A please indicate which table(
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Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs <b>1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF</b> Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: relevand reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: relevand reduction measures Adjustment in Non-financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-) ret borrowing (+) (8.9) of general government (S.13) <b>1.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF</b>	20 2p 2z = 2 + 2m 3 3a 4 4a 5 = 3 + 4 6 7 8 9 10 11 12 = 5 + Sum (6 + + 11)	2020	EU 2021 -120 -151 -256 105 EU <sup>(1)</sup>	177 2022 0 -214 -214 10 159 45	2023 0 -335 -335 27 262 46	2024 235 -385 -150 252 -102	2025		2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A please indicate which table( 2A
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Detail 2 (please specify relevant ESA code(s) here and detail under Comment') Total costs 1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revenue reduction measures (grants-related) OUTFLOWS (+) in the WB of EDP Tables 2 of which: relevants to EU BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-) net borrowing (+) (B.9) of general government (S.13)	20 2p 2z = 2 + 2m 3 3a 4 4a 5 = 3 + 4 6 7 8 9 10 11 12 = 5 + Sum (6 + + 11)	2020	EU 2021 271 -120 161 -256 105	2022 0 -214 -214 10 159	2023 0 -335 -335 27 262	2024 235 -385 -150 252		2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A please indicate which table( please indicate which table(
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Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment') Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment') Total costs <b>1.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF</b> Millions of national currency (grants-related) INFLOWS (+) in the WB of EDP Tables 2 of which: revue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: revue reduction measures (grants-related) OUTFLOWS (-) in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (bease indicate where) Net lending (-)/ net borrowing (+) (B.9) of general government (S.13) <b>1.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF</b> Millions of national currency Net Acquisition (+) of outer accounts payable Difference between interest paid) (-) and paid (+) Other adjustments (please indicate where) Net incurrence (-) of other accounts payable Difference between interest (D.41) accrued(-) and paid (+) Other adjustments (please indicate where) Change in general government (S.13) consolidated gross debt Memo Stocks of Other Accounts Receivable due to transactions Stocks of Other Accounts Receivable due to transactions Stocks of Other Accounts Receivable due to transactions Stocks of Debt due to transactions Stock of Debt due to transactions Stocks of Debt due to transactions (*) Please use EDP Tables 3 sign <b>1.5 EXPENDITURE FINANCED BY RRF GRANTS: COFOG - ou</b> Millions of national currency <b>Total expenditure</b> <b>01 - General public services, of which</b> <b>01.1 - Executive and legislative organs, financial and fiscal affairs,</b>	20 2p 2z = 2 + 2m GENERAL GOVE GENERAL GOVE $3_{3a}$ $4_{4}$ 5 = 3 + 4 6 7 8 9 10 11 12 = 5 + SUM (6 + + 11) GENERAL GOVE 13 14 15 16 17 18 = -12 + SUM (13 + + 17) 19 20 21 22 utcome data for t- 23 = 2 = Sum (24 + + 33) 24 = SUM (24a+ + 24b) 24a 24b 24c 24b 24c	2020 2020 2020 2020 2020 2020 2020 202	EU 2021 271 -120 151 -256 105 2021 2021 2021 15 2021 2021 2021 15 3	2022 0 -214 -214 10 159 45 -2022 94 -15 -79 10 10 2022 94 -15 -79 10 10 2022 94 -15 -79 10 2022 10 2022 177 18 5	2023 0 -335 -335 27 262 46 46 2023 -225 119 79 27 2023 119 0 271 10 5 t-1 and t 2023 226 33 3 19 10	2024 235 -385 -150 252 -102 2024 -119 119 0 0 0 0 0 0 2024 2024 238 506 10	2025	2026	2A please indicate which table( 2A please indicate which table( 2A 2A 2A 2A 2A please indicate which table( 2A  Comment 3B 3B please indicate which table( 3B

Reporting of expenditure and other costs of the general government (S.13) financed by the Member State:	Fielend					
Ithe deneral dovernment (\$ 13) tinanced by the Member State						
	Finland					
	.3.2025	DD/MM/YYYY				
02 - Defence, of which 25 = SUM (25a+ +25i)						
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+						
+281)		1	7	7		
03.1 - Police services 26a 03.2 - Fire-protection services 26b		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+ +27f)		4	93	105		
04.1 - General economic, commercial and labour affairs 27a			68	17		
04.2 - Agriculture, forestry, fishing and hunting 27b						
04.3 - Fuel and energy 27c				4		
04.4 - Mining, manufacturing and construction 27d		2	14	4.4		
04.5 - Transport 27e 04.6 - Communication 27f		2	11 1	14 26		
04.0 - Communication 271 04.7 - Other industries 27g				20		
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			J	5		
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						
00 01/11/00-						
+29f)		1	21	13		
06.1 - Housing development 29a 06.2 - Community development 29b		1	21	9		
06.2 - Community development         29b           06.3 - Water supply         29c				3 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+ +30h)			8	40		
07.1 - Medical products, appliances and equipment 30a				10		
07.2 - Outpatient services 30b						
07.3 - Hospital services 30c						
07.4 - Public health services 30d 07.5 - R&D Health 30e			8	39		
07.6 - Health n.e.c. 30f						
08- Recreation culture and religion of which 31 = SUM (31a+						
+311)		4		9		
08.1 - Recreational and sporting services 31a 08.2 - Cultural services 31b		4		9		
08.3 - Broadcasting and publishing services 31c				5		
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 32 = SUM (32a+						
09- Education, of which +32h)		2	26	15		
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		2	19	4		
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+ +33j)			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						
10.5 - 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									
		Finland							
general government (S.13) financed by the									
Recovery and Resilience Facility (RRF)		A = =1 0005							
		April 2025							
		-							
	Compulsory information	Voluntary information	Automatic calculation	Not Applicable					
	mornatori	montation	Calculation	Applicable	1				
PART 2. REPORTING ON TRANSACTIONS RELATED TO	RRF LOANS								
2.1 RRF loans received from the EU									
Millions of national currency	Relation	2020	2021	2022	2023	2024	2025	2026	Comment
RRF LOANS RECEIVED from the EU	1					_			
			0	0	0	0			
RRF loans repaid to the EU	2		0	0	0	0			
2.2 EXPENDITURE AND OTHER COSTS FINANCED BY F	RRF LOANS - outo	come data for t-1	and earlier years	s, planned costs	for years t				
2.2.1 EXPENDITURE FINANCED BY RRF LOANS - ACCRUAL	BASIS								
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Total expenditure	3 = 3a + 3h								
	3a = Sum (3b +	0	0	0	0	0			
Current expenditure	+ 3h)		Ū	Ū					4
Compensation of employees D.1 Intermediate consumption P.2	3b 3c								
Social Payments D.62+D.632	3d								
Interest expenditure D.41 Subsidies, payable D.3	3e 3f								
Current transfers D.7	31 3g								
Other (please specify under 'Comment')	3h	-	0	0					-
Capital expenditure	3i = Sum (3k++3l)	0	0	0	0	0			
Gross fixed capital formation P.51g	Зј	0	0	0	0				1
Capital transfers D.9 Other (please specify under 'Comment')	3k 3l	0	0	0	0	0			
2.2.2 REVENUE REDUCTION MEASURES, ACQUISITION OF F		S AND OTHER	COSTS						
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Costs that are not recorded as expenditure in national accounts	3m = (3n+)	2020	2021	2022	2023	2024	2023	2020	Comment
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	30								
'Comment') Detail 3 (please specify relevant ESA code(s) here and detail under									
'Comment') Total costs	3p 3z = 3 + 3m								
2.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF	GENERAL GOVER		EU						
Millions of national currency	-								
		2020	2021	2022	2023	2024	2025	2026	Comment
(loans-related) INFLOWS (+) in the WB of EDP Tables 2	4	2020	2021	2022	2023	2024	2025	2026	
of which: revenue reduction measures	4 4a 5	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment	4a 5 5a	2020			0	0		2026	please indicate which table( please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS () in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2	4a 5 5a 6 = 4+ 5	2020	0	0	0	0		2026	please indicate which table( please indicate which table( please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment	4a 5 5a 6 = 4+ 5 7 8	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS () In the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable	4a 5 5a 6 = 4+ 5 7 8 9	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable	4a 5 5a 6 = 4+ 5 7 8	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS () In the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where)	4a 5 6 = 4+ 5 7 8 9 10 11 12	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-)	4a 5 5a 6 = 4+ 5 7 8 9 10 11	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS () In the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where)	$\begin{array}{c} 4a \\ 5 \\ 5a \\ 6 = 4 + 5 \\ 7 \\ 8 \\ 9 \\ 10 \\ 11 \\ 12 \\ 13 = 6 + Sum (7 + 1) \\ 13 = 6 +$	2020	0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS () In the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where)	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12)		0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)' net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER		0	0	0	0		2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) In the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (bease indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of currency and deposits	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Non-financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (B.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) In the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of other accounts receivable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts payable Difference between interest (D.41) accrued(-) and paid (+)	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts peable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of other accounts previable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts previable Difference between interest (D.41) accrued(-) and paid (+) Other adjustments (please indicate where)	4a 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17 18		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) In the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of other accounts receivable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts payable Difference between interest (D.41) accrued(-) and paid (+)	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts receivable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of currency and deposits Net acquisition (+) of other accounts receivable Net incurrence (-) of other accounts payable Difference between interest (D.41) Other adjustments (please indicate where) Change in general government (S.13) consolidated gross debt	$\begin{array}{c} 4a \\ 5 \\ 5a \\ 6 = 4+5 \\ 7 \\ 8 \\ 9 \\ 10 \\ 11 \\ 12 \\ 13 = 6 + Sum (7 + 12) \\ \hline \\ \textbf{GENERAL GOVER} \\ \textbf{GENERAL GOVER} \\ \hline \\ \textbf{14} \\ 15 \\ 16 \\ 17 \\ 18 \\ 19 = -13 + Sum \\ \hline \end{array}$	NMENT WITH 2020	0 0 EU <sup>(1)</sup> 2021	0 0	2023	2024	2025	2026	please indicate which table( please indicate which table(
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts peable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of other accounts previable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts receivable Net incurrence (-) of other accounts previable Difference between interest (D.41) accrued(-) and paid (+) Other adjustments (please indicate where)	$\begin{array}{c} 4a \\ 5 \\ 5a \\ 6 = 4+5 \\ 7 \\ 8 \\ 9 \\ 10 \\ 11 \\ 12 \\ 13 = 6 + Sum (7 + 12) \\ \hline \\ \textbf{GENERAL GOVER} \\ \textbf{GENERAL GOVER} \\ \hline \\ \textbf{14} \\ 15 \\ 16 \\ 17 \\ 18 \\ 19 = -13 + Sum \\ \hline \end{array}$		0 0 EU <sup>(1)</sup>	0	0	0			please indicate which table( please indicate
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Non-financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts receivable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (B.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of currency and deposits Net acquisition (+) of other accounts payable Difference between interest [D.41] accrued(-) and paid (+) Other adjustment (please indicate where) Change in general government (S.13) consolidated gross debt Memo Stocks of Other Accounts Receivable due to transactions Stocks of Other Accounts Receivable due to transactions Stocks of Other Accounts Revelvable due to transactions	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17 18 19 = -13 + Sum (14 + + 18) 20 21	NMENT WITH 2020	0 0 EU <sup>(1)</sup> 2021	0 0	2023	2024	2025	2026	please indicate which table( please indicate which table(
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of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: loan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Adjustment in Other accounts receivable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment(s) in EDP Tables 2 (please indicate where) Net lending (-)/ net borrowing (+) (8.9) of general government (S.13) 2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF Millions of national currency Net Acquisition (+) of currency and deposits Net Acquisition (+) of other accounts receivable Net incurrence (-) of other accounts payable Difference between interest (D.41) accrued(-) and paid (+) Other adjustments (please indicate where) Change in general government (S.13) consolidated gross debt Memo Stocks of Other Accounts Receivable due to transactions Stock of Debt towards the EU <sup>(1)</sup> Please use EDP Tables 3 sign 2.5 EXPENDITURE FINANCED BY RRF LOANS: COFOG - outfor Millions of national currency Total expenditure 01 - General public services, of which 01.1 - Executive and legislative organs, financial and fiscal affairs, externer	4a 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17 18 19 = -13 + Sum (14 + + 18) 20 21 23 23 TT Come data for t-2 a 24 = 2 = Sum (25 + + 34) 25 = SUM (259+ + 25)	2020	0 0 EU <sup>(1)</sup> 2021 2021	0 0 2022 2022 2022 2022	0 0	0 0	2025	2026	please indicate which table please indicate which table
of which: revenue reduction measures (loans-related) OUTFLOWS (-) in the WB of EDP Tables 2 of which: Joan repayment BALANCE in the WB of EDP Tables 2 Adjustment in Financial transactions not included in the WB Adjustment in Other accounts receivable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment in Other accounts payable Difference between interest paid (+) and accrued (D.41)(-) Other adjustment in Other accounts payable Difference between interest (D.41) and D.41) Charge of the accounts receivable Adjustment in Other accounts payable Difference between interest (D.41) accrued(-) and paid (+) Other adjustments (please indicate where) Change in general government (S.13) consolidated gross debt Memo Stocks of Other Accounts Receivable due to transactions Stocks of Other Accounts Receivable due to transactions Stock of RRF-related Debt towards the EU <sup>(1)</sup> Please use EDP Tables 3 sign 2.5 EXPENDITURE FINANCED BY RRF LOANS: COFOG - outf Millions of national currency Total expenditure 01 - General public services, of which 01.1 - Executive and legislative organs, financial and fiscal affairs, externer affairs 01.2 - Foreign economic aid 01.3 - General services	4a 5 5a 6 = 4+ 5 7 8 9 10 11 12 13 = 6 + Sum (7 + + 12) GENERAL GOVER 14 15 16 17 18 19 = -13 + Sum (14 + + 18) 20 21 22 23 23_TT Come data for t-2 a 24 = 2 = Sum (25a + + 34) 25 = SUM (25a+ + 25) a 25 = SUM (25a+ + 25) a	2020	0 0 EU <sup>(1)</sup> 2021 2021	0 0 2022 2022 2022 2022	0 0	0 0	2025	2026	please indicate which table( please indicate
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Reporting of expenditure and other costs of the		Finland				
general government (S.13) financed by the			1			
Recovery and Resilience Facility (RRF)						
01.8 - Transfers of a general character between different levels of	25h					
government						
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					
	27 = SUM (27a+					
03 - Public order and safety, of which	+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+					
04.1 - General economic, commercial and labour affairs	+28f) 28a					
04.1 - General economic, commercial and labour analis 04.2 - Agriculture, forestry, fishing and hunting	28a 28b					
04.2 - Agriculture, rolestry, rishing and hunting 04.3 - Fuel and energy	280 28c					
04.4 - Mining, manufacturing and construction	280 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					
	29 = SUM (29a+					
05 - Environmental protection, of which	+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+					
	+30h)					
06.1 - Housing development 06.2 - Community development	30a					
06.3 - Water supply	30b					
06.4 - Street lighting	30c 30d					
06.5 - R&D Housing and community amenities	30a 30e					
06.6 - Housing and community amenities n.e.c.	30f					
	31 = SUM (31a+					
07- Health, of which	+31i)					
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 08.6 - Recreation, culture and religion n.e.c.	32e					
	32f 33 = SUM (33a+					 
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 10.9 - Social protection n.e.c.	34h 34i					
10.0 - Obolar protection n.e.o.	341					