



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Finland

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The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: Finland Data are in ...(millions of units of national currency) Date: 31/03/2025	ESA 2010 codes	2021	2022	Year 2023	2024	2025
		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	M	M	M	M	M
- 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
<i>By category:</i>						
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

(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

Data are in ...(millions of units of national currency)

Date: 31/03/2025

	2021	2022	Year 2023	2024	2025	
Working balance in central government accounts	-8 936	-17 365	-148	-12 578	-12 396	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	-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
Non-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						
Difference 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
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net 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
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-8 188	-3 598	-9 058	-10 048	-11 092	

(ESA 2010 accounts)

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

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

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

(ESA 2010 accounts)

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

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Finland	Year					
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	2025	
Date: 31/03/2025						
Working balance in local government accounts	4 580	4 288	3 652	2 863		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-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 balance
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)(-)	M	M	M	M		
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 (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	-436	-404	-365	-412		
Net 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 the working balance	
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	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-821	-375	-2 845	-2 797		

(ESA 2010 accounts)

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

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Finland

Data are in ...(millions of units of national currency)

Date: 31/03/2025

	2021	2022	Year 2023	2024	2025	
Working balance in social security accounts	-108	412	1 284	-1 105		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	1 028	818	1 174	897		
<i>Detail 1</i>	3	-59	-5	-1		Investments, net of output for own final use
<i>Detail 2</i>	1 025	877	1 179	898		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	55	-43	-93	-71		
<i>Detail 1</i>	55	-43	-93	-71		S13149 time adjustments of received social contributions
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	-833	-702	-1 191	-1 085		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 1</i>	-155	-172	-385	-372		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.13
<i>Detail 2</i>	-30	131	-23	15		Investments, net output for own final use
<i>Detail 3</i>	-648	-661	-783	-728		Current and capital transfers, net
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 funds
<i>Detail 1</i>	-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-related income)
<i>Detail 2</i>	7 662	-187	6 186	6 712		Net change in technical pension provisions
<i>Detail 3</i>	855	600	912	1 238		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	18	18	35	41		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	24	-46	-12	0		S13149 adjustment for transfers between Kela and S.1312
<i>Detail 6</i>	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.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Finland Data are in ... (millions of units of national currency) Date: 31/03/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	6 598	477	8 144	12 159
Net acquisition (+) of financial assets ⁽²⁾	-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
<i>Increase (+)</i>	4 480	3 829	3 130	2 978
<i>Reduction (-)</i>	-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
<i>Increase (+)</i>	4 480	3 829	3 130	2 978
<i>Reduction (-)</i>	-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 ⁽²⁾	384	1 562	2 318	4 748
Equity and investment fund shares/units other than portfolio investments	-841	473	1 852	-494
<i>Increase (+)</i>	263	628	1 989	0
<i>Reduction (-)</i>	-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 ⁽³⁾	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 ⁽⁴⁾ (+)	407	135	-418	-519
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt	341	350	-52	376
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	4	244	2 173	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	247	0	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 (+/-)	-938	-448	-785	-214
Change in general government (S.13) consolidated gross debt ^(1, 2)	4 056	14 919	14 524	15 162

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Finland Data are in ...(millions of units of national currency) Date: 31/03/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	8 188	3 598	9 058	10 048
Net acquisition (+) of financial assets ⁽²⁾	-1 902	8 003	5 316	1 868
Currency and deposits (F.2)	-2 886	-696	4 640	-788
Debt securities (F.3)	-74	-55	-76	807
Loans (F.4)	1 901	7 572	15	856
Increase (+)	2 425	7 572	879	1 532
Reduction (-)	-524	0	-864	-676
Short term loans (F.41), net	366	5 889	-1 216	-1 254
Long-term loans (F.42)	1 535	1 683	1 231	2 110
Increase (+)	1 990	2 310	1 685	2 453
Reduction (-)	-455	-627	-454	-343
Equity and investment fund shares/units (F.5)	-574	696	457	223
Portfolio investments, net ⁽²⁾	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
Financial derivatives (F.71)	-406	-907	672	714
Other accounts receivable (F.8)	137	1 393	-392	56
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	51	252	546	1 754
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-70	-1 667	-788	1 300
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	2	41	24
Issuances above(-)/below(+) nominal value	-667	1 384	1 516	500
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	445	183	-342	-446
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	341	350	-52	376
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	171	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-2 136	553	-564	269
Difference between capital and financial accounts (B.9-B.9f)	-1 144	777	-162	572
Other statistical discrepancies (+/-)	-992	-224	-402	-303
Change in central government (S.1311) consolidated gross debt ^(1, 2)	4 201	12 406	14 356	13 939
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	148 195	160 610	174 962	188 928
Central government gross debt (level) (b) ^(2, 5)	148 433	160 839	175 195	189 134
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	238	229	233	206

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

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

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

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

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Finland Data are in ...(millions of units of national currency) Date: 31/03/2025	Year			
	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 ⁽²⁾	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)	-63	-49	58	216
Other accounts receivable (F.8)	777	-131	1 469	-726
Other financial assets (F.1, F.6)	-18	-11	25	-11
Adjustments ⁽²⁾	-700	-2 494	-380	771
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L
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 ⁽⁴⁾ (+)	-39	-51	-86	-79
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	26	-245	-409	77
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	4	244	2 002	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	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 ^(1, 2)	1 013	1 683	1 975	1 764
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	32 452	34 143	36 103	37 901
Local government gross debt (level) (b) ^(a, 3)	32 678	34 361	36 336	38 100
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	226	218	233	199

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Finland Data are in ...(millions of units of national currency) Date: 31/03/2025	Year			
	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 ⁽²⁾	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 ⁽²⁾	-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 ⁽²⁾	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
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-292	729	-1 508	-1 539
Difference between capital and financial accounts (B.9-B.9f)	-292	729	-1 494	-1 534
Other statistical discrepancies (+/-)	0	0	-14	-5
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-900	1 179	-1 180	-1 309
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1 449	2 262	474	-128
Social security gross debt (level) (b) ^(2, 5)	2 703	3 882	2 702	1 393
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	1 254	1 620	2 228	1 521

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Finland Data are in ...(millions of units of national currency) Date: 31/03/2025		Year				
		2021	2022	2023	2024	2025
Statement Number		final	final	half-finalized	half-finalized	forecast
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 undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	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 Recovery and Resilience Facility (RRF)	Member State:	Finland
	Date:	31.3.2025 DD/MM/YYYY
	Reporting Period:	April 2025

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

1.1 REVENUE: RRF grants received from the EU - cash basis

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 years, planned costs for years t

1.2.1 EXPENDITURE FINANCED BY RRF GRANTS - ACCRUAL 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 + ... + 2h)		14	138	179	296	263		
Compensation of employees D.1	2b		1	53	20	8			
Intermediate consumption P.2	2c		5	39	52	84			
Social Payments D.62+D.632	2d								
Interest expenditure D.41	2e								
Subsidies, payable D.3	2f		4	12	53	78			
Current transfers D.7	2g		4	27	40	79			
Other (please specify under 'Comment')	2h			7	14	47			Current transfers to universit
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	2k			1	21	39	47		
Other (please specify under 'Comment')	2l						322		

1.2.2 REVENUE REDUCTION MEASURES, ACQUISITION OF FINANCIAL ASSETS 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	2m = (2n+...)			10					
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment')	2n			10					Table 3B: capital injection in
Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment')	2o								
Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	2p								
Total costs	2z = 2 + 2m		15	177	225	354	585		

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

Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
(grants-related) INFLOWS (+) in the WB of EDP Tables 2	3		271	0	0	235			2A
of which: revenue reduction measures	3a								2A
(grants-related) OUTFLOWS (-) in the WB of EDP Tables 2	4		-120	-214	-335	-385			2A
of which: refunds to EU	4a								2A
BALANCE in the WB of EDP Tables 2	5 = 3 + 4		151	-214	-335	-150			
Adjustment in Financial transactions included in the WB	6			10					2A
Adjustment in Non-financial transactions not included in the WB	7				27				2A
Adjustment in Other accounts receivable	8			159	262	252			2A
Adjustment in Other accounts payable	9		-256						2A
Difference between interest paid (+) and accrued (D.41)(-)	10								please indicate which table(s)
Other adjustment(s) in EDP Tables 2 (please indicate where)	11		105	45	46	-102			2A
Net lending (-)/net borrowing (+) (B.9) of general government (S.13)	12 = 5 + Sum (6 + ... + 11)								

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

Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Net Acquisition (+) of currency and deposits	13		-15	94	-225	-119			3B
Net Acquisition (+) of other accounts receivable	14		15	-15	119	119			3B
Net incurrence (-) of other accounts payable	15			-79	79	0			3B
Difference between interest (D.41) accrued(-) and paid (+)	16								please indicate which table(s)
Other adjustments (please indicate where)	17			10	27	0			3B
Change in general government (S.13) consolidated gross debt	18 = -12 + Sum (13 + ... + 17)			10		0			

Memo		2020	2021	2022	2023	2024	2025	2026	Comment
Stocks of Other Accounts Receivable due to transactions	19		15		119	238			
Stocks of Other Accounts Payable due to transactions	20			79	0				
Cumulated RRF-related Grants received from the EU (on cash basis)	21			271	271	506			
Stock of Debt due to transactions	22			10	10	10			

⁽¹⁾ Please use EDP Tables 3 sign

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

Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Total expenditure	23 = 2 = Sum (24 + ... + 33)		15	177	226				
01 - General public services, of which	24 = SUM (24a+ ... +24h)		3	18	33				
01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs	24a			5	3				
01.2 - Foreign economic aid	24b								
01.3 - General services	24c								
01.4 - Basic research	24d				19				
01.5 - R&D General public services	24e		1	5	10				
01.6 - General public services n.e.c.	24f				1				
01.7 - Public debt transactions	24g								
01.8 - Transfers of a general character between different levels of government	24h		2	7	1				

