



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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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: 30/09/2026	ESA 2010 codes	2022	2023	Year 2024	2025	2026
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-477	-8 069	-12 277	-10 745	-12 208
- Central government	S.1311	-3 598	-9 191	-10 235	-11 681	-14 244
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-375	-2 737	-2 642	-770	-693
- Social security funds	S.1314	3 496	3 859	600	1 706	2 729
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		196 844	210 542	227 752	249 225	264 004
<i>By category:</i>						
Currency and deposits	AF.2	1 003	892	752	978	
Debt securities	AF.3	142 977	154 928	170 159	189 198	
Short-term	AF.31	19 613	22 580	21 376	22 889	
Long-term	AF.32	123 364	132 348	148 783	166 309	
Loans	AF.4	52 864	54 722	56 841	59 049	
Short-term	AF.41	2 953	3 871	1 199	1 585	
Long-term	AF.42	49 911	50 851	55 642	57 464	
General government expenditure on:						
Gross fixed capital formation	P.51g	11 025	11 046	12 336	12 760	15 580
Interest (consolidated)	D.41 (uses)	1 497	3 173	4 340	4 559	5 093
Gross domestic product at current market prices	B.1*g	265 669	272 735	276 151	281 783	292 902

(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: 30/09/2026	2022 2023 Year 2024 2025 2026					
Working balance in central government accounts	-4 690	14 066	-4	3 707	0	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-13 058	-13 699	-12 000	-17 982	-10 106	
Loans, granted (+)	246	202	158	141	148	
Loans, repayments (-)	-233	-599	-232	-281	-71	
Equities, acquisition (+)	25	354	1	100	564	
Equities, sales (-)	-57	-11	-81	-402	-640	
Other financial transactions (+/-)	-13 039	-13 645	-11 845	-17 540	-10 107	
of which: transactions in debt liabilities (+/-)	54	54	54	54	54	
of which: net settlements under swap contracts (+/-)	-416	513	672	208	112	
Detail 1	-12 675	-14 214	-12 574	-17 804	-10 273	Net borrowing adjustment
Detail 2	-416	513	672	208		Swap-adjustments
Non-financial transactions not included in the working balance	68	78	93	78	96	
Detail 1	68	78	93	78		Reinvested earnings on FDI and mutual funds
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	1 404	1 240	-16	815	0	
Other accounts receivable (+)	-344	1 068	890	703	-626	
Detail 1	-265	758	823	632		Time-adjustments of taxes, subsidies and EU-grants
Detail 2	-238	48	-187	132		Other accounts receivable, other
Detail 3	159	262	252	-61		Time-adjustments of RRF
Other accounts payable (-)	2 315	-2 426	647	19	69	
Detail 1	31	57	25	-6		Change in holiday pay debt
Detail 2			0	0		Time-adjustments of RRF
Detail 3	2 400	-2 571	531	0		Time-adjustments of current transfers paid for local government
Detail 4	-116	88	91	25		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	-418	-1 066	-1 505	-967	-2 913	
Detail 1	-4 791	-5 498	-5 789	-5 543		Initial (before transfers to budget) net lending of other central government units
Detail 2	4 373	4 432	4 284	4 575		Transfers from the budget to other central government units, net
Other adjustments (+/-) (please detail)	11 125	-8 451	1 660	1 947	-763	
Detail 1	-99	-126	-100	-60		Debt cancellation/assumption
Detail 2	17 049	6 863	6 143	6 990		Deferrable budgetary appropriations carried over to following years
Detail 3	-6 271	-5 324	-5 066	-5 846		Spending of deferrable appropriations carried over from previous years
Detail 4	-647	-11 300	-1 046	-858		Cancellations of deferrable budgetary appropriations
Detail 5	-23	-8	-7	-202		Superdividends (incl. Metsähallitus) and withdrawals of equity
Detail 6	0	0	0	0		PPP
Detail 7	0	13	5	5		Other known differences between working balance and B.9
Detail 8	111	290	377	378		Interest revenues of rearranged transactions (excl. EFSF)
Detail 9	752	1 233	1 347	1 487		Time adjustment of military expenditures
Detail 10		34	97	147		Time adjustment of other investments
Detail 11	252	-126	-91	-94		Residual
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-3 598	-9 191	-10 235	-11 681	-14 244	

(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: 30/09/2026	2022 2023 Year 2024 2025 2026					
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		
<i>(ESA 2010 accounts)</i>						

(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						
Data are in ... (millions of units of national currency)						
Date: 30/09/2026						
	2022	2023	Year 2024	2025	2026	
Working balance in local government accounts	4 288	3 652	2 977	4 661		
<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	-4 207	-4 671	-4 782	-4 535		
Detail 1	114	78	93	86		Property income (D.422+D.41) from quasi-corporations classified outside S.1313
Detail 2	-4 716	-4 814	-4 921	-4 689		Investments of municipalities and joint municipal authorities not included in the working balance
Detail 3	91	58	61	66		Capital transfers, net, not included in the working balance
Detail 4	-22	-59	-69	-61		Interest expenditure of financial leases
Detail 5	266	-4	-27	-26		Aquisitions less disposals of non-produced assets
Detail 6	60	70	81	89		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 (+)	-313	-1 526	-120	-24		
Detail 1	-313	-1 526	-120	-24		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	-404	-198	-263	-318		
Net lending (+)/ net borrowing (-) of other local government bodies	329	-347	-406	-601		
Detail 1	83	-7	-68	-64		Net borrowing of the Åland Government, Finnish Association of Municipalities etc.
Detail 2	246	-340	-338	-537		Net borrowing of other units classified to local government
Other adjustments (+/-) (please detail)	-68	353	-48	47		
Detail 1	44	-151	-172	-155		The effect of revaluation items in the working balance, net
Detail 2	-731	-319	-264	-348		Realised holding gains relating to disposals of fixed capital and non-produced assets (land) recorded in the working balance
Detail 3	518	371	518	603		Rents of financial leases included in the working balance
Detail 4	0	333	-81	-251		Other known differences between working balance and EDP B.9
Detail 5	101	119	-49	198		Residual
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-375	-2 737	-2 642	-770		

(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: 30/09/2026	Year					
	2022	2023	2024	2025	2026	
Working balance in social security accounts	412	1 284	-1 111	-872		
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	818	1 174	1 374	1 575		
<i>Detail 1</i>	-59	-5	-1	17		Investments, net of output for own final use
<i>Detail 2</i>	877	1 179	1 375	1 558		Reinvested earnings of mutual funds recorded as property income
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-43	-93	-71	91		
<i>Detail 1</i>	-43	-93	-71	91		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	-702	-1 184	-1 776	-1 937		Net borrowing/lending of statutory employment pension insurance other than pension insurance companies
<i>Detail 1</i>	-172	-385	-957	-1 018		Social contributions and benefits, property income and cost (interest, dividend, real estate), P.22, D.11, D.12
<i>Detail 2</i>	131	-16	15	15		Investments, net output for own final use
<i>Detail 3</i>	-661	-783	-834	-934		Current and capital transfers, net
Other adjustments (+/-) (please detail)	3 011	2 678	2 184	2 849		Adjustments to the working balance of pension insurance companies and other social security funds
<i>Detail 1</i>	2 625	-4 532	-4 306	-6 668		Investment gains and losses not to be included in net borrowing (e.g. holding gains/losses, derivatives-related income)
<i>Detail 2</i>	-187	5 931	6 004	8 590		Net change in technical pension provisions
<i>Detail 3</i>	600	912	645	885		Pension benefits -related cost clearing transfers between pension providers
<i>Detail 4</i>	18	35	55	50		Adjustment for interests not considered in the working balance (relates to S.13149)
<i>Detail 5</i>	-46	-12	-151	-262		S13149 adjustment for transfers between Kela and S.1311
<i>Detail 6</i>	1	344	-63	254		Residual
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3 496	3 859	600	1 706		
(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	Year			
Data are in ...(millions of units of national currency)	2022	2023	2024	2025
Date: 30/09/2026				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	477	8 069	12 277	10 745
Net acquisition (+) of financial assets ⁽²⁾	15 405	8 300	5 712	9 362
Currency and deposits (F.2)	82	1 582	-844	274
Debt securities (F.3)	-151	636	-1 087	129
Loans (F.4)	8 745	-1 042	2 424	3 828
Increase (+)	3 829	3 130	3 870	4 207
Reduction (-)	4 916	-4 172	-1 446	-379
Short term loans (F.41), net	6 291	-2 387	406	1 463
Long-term loans (F.42)	2 454	1 345	2 018	2 365
Increase (+)	3 829	3 130	3 870	4 207
Reduction (-)	-1 375	-1 785	-1 852	-1 842
Equity and investment fund shares/units (F.5)	1 957	4 247	5 039	7 203
Portfolio investments, net ⁽²⁾	1 484	2 396	5 216	7 473
Equity and investment fund shares/units other than portfolio investments	473	1 851	-177	-270
Increase (+)	628	1 988	82	0
Reduction (-)	-155	-137	-259	-270
Financial derivatives (F.71)	3 198	1 111	2 451	-3 155
Other accounts receivable (F.8)	1 585	1 738	-2 274	1 075
Other financial assets (F.1, F.6)	-11	28	3	8
Adjustments ⁽³⁾	-3 046	-949	1 850	1 807
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-5 003	-2 546	1 132	1 755
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	41	6	20
Issuances above(-)/below(+) nominal value	1 384	1 516	500	1 466
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-23	-434	-439	-752
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	349	211	651	-726
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	263	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	247	0	0	44
Statistical discrepancies	2 097	-1 722	-2 629	-441
Difference between capital and financial accounts (B.9-B.9f)	2 142	-1 416	-2 063	-2 306
Other statistical discrepancies (+/-)	-45	-306	-566	1 865
Change in general government (S.13) consolidated gross debt ^(1, 2)	14 933	13 698	17 210	21 473

*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: 30/09/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	3 598	9 191	10 235	11 681
Net acquisition (+) of financial assets ⁽²⁾	7 961	5 136	2 910	6 280
Currency and deposits (F.2)	-696	4 639	-796	303
Debt securities (F.3)	-55	13	777	-19
Loans (F.4)	7 579	10	1 431	5 986
Increase (+)	8 201	879	1 488	5 986
Reduction (-)	-622	-869	-57	0
Short term loans (F.41), net	5 889	-1 216	-1 246	3 018
Long-term loans (F.42)	1 690	1 226	2 677	2 968
Increase (+)	2 312	1 690	3 059	3 268
Reduction (-)	-622	-464	-382	-300
Equity and investment fund shares/units (F.5)	647	418	107	-409
Portfolio investments, net ⁽²⁾	545	-1 399	336	-232
Equity and investment fund shares/units other than portfolio investments	102	1 817	-229	-177
Increase (+)	257	1 954	30	0
Reduction (-)	-155	-137	-259	-177
Financial derivatives (F.71)	-907	672	714	319
Other accounts receivable (F.8)	1 393	-616	677	100
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	137	539	2 124	-181
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 625	-779	1 602	-276
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	2	41	6	6
Issuances above(-)/below(+) nominal value	1 384	1 516	500	1 466
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	26	-358	-360	-688
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	350	-52	376	-689
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	171	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	724	-480	-571	1 853
Difference between capital and financial accounts (B.9-B.9f)	791	-136	19	28
Other statistical discrepancies (+/-)	-67	-344	-588	1 825
Change in central government (S.1311) consolidated gross debt ^(1, 2)	12 420	14 386	14 698	19 633
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	160 439	174 821	189 531	209 209
Central government gross debt (level) (b) ^(2, 5)	160 668	175 054	189 752	209 385
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	229	233	221	176

***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: 30/09/2026	Year				
	2022	2023	2024	2025	
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	Year				
Data are in ...(millions of units of national currency)	2022	2023	2024	2025	
Date: 30/09/2026					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	375	2 737	2 642	770	
Net acquisition (+) of financial assets ⁽²⁾	3 081	918	-894	209	
Currency and deposits (F.2)	2 239	-2 290	-494	764	
Debt securities (F.3)	-48	93	-58	-19	
Loans (F.4)	878	896	533	190	
Increase (+)	1 368	1 305	1 010	633	
Reduction (-)	-490	-409	-477	-443	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	878	896	533	190	
Increase (+)	1 368	1 305	1 010	633	
Reduction (-)	-490	-409	-477	-443	
Equity and investment fund shares/units (F.5)	203	173	297	23	
Portfolio investments, net ⁽²⁾	-168	139	245	116	
Equity and investment fund shares/units other than portfolio investments	371	34	52	-93	
Increase (+)	371	34	52	0	
Reduction (-)	0	0	0	-93	
Financial derivatives (F.71)	-49	58	96	38	
Other accounts receivable (F.8)	-131	1 960	-1 271	-795	
Other financial assets (F.1, F.6)	-11	28	3	8	
Adjustments ⁽²⁾	-2 494	-1 792	1 964	661	
Net incurrence (-) of liabilities in financial derivatives (F.71)	L	L	L	L	
Net incurrence (-) of other accounts payable (F.8)	-2 689	-2 061	1 774	720	
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⁾ (+)	-51	-86	-85	-66	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1	263	275	-37	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	92	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	247	0	0	44	
Statistical discrepancies	721	-755	-651	-761	
Difference between capital and financial accounts (B.9-B.9f)	721	-755	-651	-761	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 683	1 108	3 061	879	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	34 143	35 236	38 325	39 249	
Local government gross debt (level) (b) ^(2, 3)	34 361	35 469	38 530	39 409	
Local government holdings of other subsectors debt (level) (c) ⁽²⁾	218	233	205	160	

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Finland	Year				
Data are in ...(millions of units of national currency)	2022	2023	2024	2025	
Date: 30/09/2026					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-3 496	-3 859	-600	-1 706	
Net acquisition (+) of financial assets ⁽²⁾	6 485	1 493	2 627	2 468	
Currency and deposits (F.2)	-1 461	-767	446	-793	
Debt securities (F.3)	364	1 215	-2 490	174	
Loans (F.4)	249	-1 955	418	-2 444	
Increase (+)	1 557	1 129	1 422	1 864	
Reduction (-)	-1 308	-3 084	-1 004	-4 308	
Short term loans (F.41), net	402	-1 171	1 652	-1 555	
Long-term loans (F.42)	-153	-784	-1 234	-889	
Increase (+)	1 557	1 129	1 422	1 864	
Reduction (-)	-1 710	-1 913	-2 656	-2 753	
Equity and investment fund shares/units (F.5)	1 107	3 656	4 635	7 589	
Portfolio investments, net ⁽²⁾	1 107	3 656	4 635	7 589	
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)	4 154	381	1 641	-3 512	
Other accounts receivable (F.8)	2 072	-1 037	-2 023	1 454	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-2 440	1 725	-1 901	1 641	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-2 438	1 725	-1 901	1 627	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2	0	0	14	
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	630	-527	-1 423	-1 573	
Difference between capital and financial accounts (B.9-B.9f)	630	-525	-1 431	-1 573	
Other statistical discrepancies (+/-)	0	-2	8	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	1 179	-1 168	-1 297	830	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2 262	485	-104	767	
Social security gross debt (level) (b) ^(2, 5)	3 882	2 714	1 417	2 247	
Social security holdings of other subsectors debt (level) (c) ^(a)	1 620	2 229	1 521	1 480	

***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.

Statement Number	Member State: Finland Data are in ...(millions of units of national currency) Date: 30/09/2026	2022	2023	Year 2024	2025	2026
		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	5 197	6 128	4 516	4 055	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)	268 038	273 289	276 310	282 278	294 081
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					

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

Member State: **Finland**
 Date: **30.9.2026** DD/MM/YYYY
 Reporting Period: **October 2026**

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	623	830	
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	437	711	
Current expenditure	2a = Sum (2b + ... + 2h)		14	138	179	296	316	331	
Compensation of employees D.1	2b			53	20	8	8		
Intermediate consumption P.2	2c		5	39	52	84	65		
Social Payments D.62+D.632	2d								
Interest expenditure D.41	2e								
Subsidies, payable D.3	2f		4	12	53	85	83		
Current transfers D.7	2g		4	27	40	79	123		
Other (please specify under 'Comment')	2h			7	14	40	37		
Capital expenditure	2i = Sum (2j+...+2l)		1	29	46	58	121	380	
Gross fixed capital formation P.51g	2j		0	8	7	11	32	99	
Capital transfers D.9	2k		1	21	39	47	89	281	
Other (please specify under 'Comment')	2l								

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			-8		
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment')	2n			10			-8		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	429	711	

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	623	830	2A
of which: revenue reduction measures	3a								2A
(grants-related) OUTFLOWS (-) in the WB of EDP Tables 2	4		-120	-214	-335	-385	-367	-280	2A
of which: refunds to EU	4a								2A
BALANCE in the WB of EDP Tables 2	5 = 3 + 4		151	-214	-335	-150	256	550	
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	-61		2A
Adjustment in Other accounts payable	9		-256						2A
Difference between interest paid (+) and accrued (D.41)(-)	10								2A
Other adjustment(s) in EDP Tables 2 (please indicate where)	11		105	45	46	-102	-195	-550	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	194		3B
Net Acquisition (+) of other accounts receivable	14		15	-15	119	119	-194		3B
Net incurrence (-) of other accounts payable	15			-79	79	0			3B
Difference between interest (D.41) accrued(-) and paid (+)	16								3B
Other adjustments (please indicate where)	17				27	0			3B
Change in general government (S.13) consolidated gross debt	18 = -12 + Sum (13 + ... + 17)								

Memo		2020	2021	2022	2023	2024	2025	2026	Comment
Stocks of Other Accounts Receivable due to transactions	19		15		119	238	44	44	
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	1129	1959	
Stock of Debt due to transactions	22								

⁽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	176	224	356			
01 - General public services, of which	24 = SUM (24a+ ... +24h)		3	17	34	47			
01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs	24a			5	3	1			
01.2 - Foreign economic aid	24b								
01.3 - General services	24c								
01.4 - Basic research	24d					31			
01.5 - R&D General public services	24e		1	5	10	15			
01.6 - General public services n.e.c.	24f				1				
01.7 - Public debt transactions	24g								
01.8 - Transfers of a general character between different levels of government	24h		2	7	1				
02 - Defence, of which	25 = SUM (25a+ ... +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+ ... +26f)		1	7	7	4			

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

		Member State:	Finland						
		Date:	30.9.2026	DD/MM/YYYY					
03.1 - Police services	26a		1	6	6	4			
03.2 - Fire-protection services	26b								
03.3 - Law courts	26c								
03.4 - Prisons	26d								
03.5 - R&D Public order and safety	26e				1				
03.6 - Public order and safety n.e.c.	26f			1					
04 - Economic affairs, of which	27 = SUM (27a+...+27i)		4	93	104	163			
04.1 - General economic, commercial and labour affairs	27a			68	17	5			
04.2 - Agriculture, forestry, fishing and hunting	27b					5			
04.3 - Fuel and energy	27c				4	36			
04.4 - Mining, manufacturing and construction	27d								
04.5 - Transport	27e		2	11	14	20			
04.6 - Communication	27f			1	26				
04.7 - Other industries	27g								
04.8 - R&D Economic affairs	27h		2	13	43	97			
04.9 - Economic affairs n.e.c.	27i								
05 - Environmental protection, of which	28 = SUM (28a+...+28f)			3	3	14			
05.1 - Waste management	28a								
05.2 - Waste water management	28b								
05.3 - Pollution abatement	28c			3	3	7			
05.4 - Protection of biodiversity and landscape	28d								
05.5 - R&D Environmental protection	28e					4			
05.6 - Environmental protection n.e.c.	28f					3			
06 - Housing and community amenities, of which	29 = SUM (29a+...+29f)		1	21	13	23			
06.1 - Housing development	29a		1	21	9	12			
06.2 - Community development	29b				3	10			
06.3 - Water supply	29c				1	1			
06.4 - Street lighting	29d								
06.5 - R&D Housing and community amenities	29e								
06.6 - Housing and community amenities n.e.c.	29f								
07 - Health, of which	30 = SUM (30a+...+30f)			8	39	88			
07.1 - Medical products, appliances and equipment	30a								
07.2 - Outpatient services	30b								
07.3 - Hospital services	30c								
07.4 - Public health services	30d			8	39	87			
07.5 - R&D Health	30e					1			
07.6 - Health n.e.c.	30f								
08 - Recreation, culture and religion, of which	31 = SUM (31a+...+31f)		4		9	5			
08.1 - Recreational and sporting services	31a								
08.2 - Cultural services	31b		4		9	5			
08.3 - Broadcasting and publishing services	31c								
08.4 - Religious and other community services	31d								
08.5 - R&D Recreation, culture and religion	31e								
08.6 - Recreation, culture and religion n.e.c.	31f								
09 - Education, of which	32 = SUM (32a+...+32h)		2	26	14	9			
09.1 - Pre-primary and primary education	32a								
09.2 - Secondary education	32b								
09.3 - Post-secondary non-tertiary education	32c								
09.4 - Tertiary education	32d		2	19	4				
09.5 - Education not definable by level	32e								
09.6 - Subsidiary services to education	32f								
09.7 - R&D Education	32g			7	10	9			
09.8 - Education n.e.c.	32h								
10 - Social protection, of which	33 = SUM (33a+...+33i)			1	1	3			
10.1 - Sickness and disability	33a								
10.2 - Old age	33b								
10.3 - Survivors	33c								
10.4 - Family and children	33d								
10.5 - Unemployment	33e								
10.6 - Housing	33f								
10.7 - Social exclusion n.e.c.	33g			1	1	3			
10.8 - R&D Social protection	33h								
10.9 - Social protection n.e.c.	33i								

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

Finland
46295
October 2026

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

2.1 RRF loans received from the EU									
Millions of national currency	Relation	2020	2021	2022	2023	2024	2025	2026	Comment
RRF LOANS RECEIVED from the EU	1		0	0	0	0	0		
RRF loans repaid to the EU	2		0	0	0	0	0		

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

2.2.1 EXPENDITURE FINANCED BY RRF LOANS - ACCRUAL BASIS									
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Total expenditure	3 = 3a + 3h								
Current expenditure	3a = Sum (3b + ... + 3h)	0	0	0	0	0	0		
Compensation of employees D.1	3b								
Intermediate consumption P.2	3c								
Social Payments D.62+D.632	3d								
Interest expenditure D.41	3e								
Subsidies, payable D.3	3f								
Current transfers D.7	3g								
Other (please specify under 'Comment')	3h								
Capital expenditure	3i = Sum (3k+...+3l)	0	0	0	0	0	0		
Gross fixed capital formation P.51g	3j								
Capital transfers D.9	3k								
Other (please specify under 'Comment')	3l								
2.2.2 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	3m = (3n+...)								
Detail 1 (please specify relevant ESA code(s) here and detail under 'Comment')	3n								
Detail 2 (please specify relevant ESA code(s) here and detail under 'Comment')	3o								
Detail 3 (please specify relevant ESA code(s) here and detail under 'Comment')	3p								
Total costs	3z = 3 + 3m								

2.3 EDP Tables 2 - ADJUSTMENTS FOR TRANSACTIONS OF GENERAL GOVERNMENT WITH EU									
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
(loans-related) INFLOWS (+) in the WB of EDP Tables 2	4								
of which: revenue reduction measures	4a								please indicate which table(s)
(loans-related) OUTFLOWS (-) in the WB of EDP Tables 2	5								please indicate which table(s)
of which: loan repayment	5a								please indicate which table(s)
BALANCE in the WB of EDP Tables 2	6 = 4 + 5								
Adjustment in Financial transactions included in the WB	7								please indicate which table(s)
Adjustment in Non-financial transactions not included in the WB	8								please indicate which table(s)
Adjustment in Other accounts receivable	9								please indicate which table(s)
Adjustment in Other accounts payable	10								please indicate which table(s)
Difference between interest paid (+) and accrued (D.41)(-)	11								please indicate which table(s)
Other adjustment(s) in EDP Tables 2 (please indicate where)	12								please indicate which table(s)
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)	13 = 6 + Sum (7 + ... + 12)								

2.4 EDP Tables 3 - TRANSACTIONS AND ADJUSTMENTS OF GENERAL GOVERNMENT WITH EU ⁽¹⁾									
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Net Acquisition (+) of currency and deposits	14								please indicate which table(s)
Net Acquisition (+) of other accounts receivable	15								please indicate which table(s)
Net incurrence (-) of other accounts payable	16								please indicate which table(s)
Difference between interest (D.41) accrued(-) and paid (+)	17								please indicate which table(s)
Other adjustments (please indicate where)	18								please indicate which table(s)
Change in general government (S.13) consolidated gross debt	19 = -13 + Sum (14 + ... + 18)								

Memo		2020	2021	2022	2023	2024	2025	2026	Comment
Stocks of Other Accounts Receivable due to transactions	20								
Stocks of Other Accounts Payable due to transactions	21								
Net Cumulated RRF-related Loans received from the EU (on cash basis)	22								
Stock of Debt due to transactions	23								
Stock of RRF-related Debt towards the EU	23 TT								

⁽¹⁾ Please use EDP Tables 3 sign

2.5 EXPENDITURE FINANCED BY RRF LOANS: COFOG - outcome data for t-2 and earlier years, planned costs for years t-1 and t									
Millions of national currency		2020	2021	2022	2023	2024	2025	2026	Comment
Total expenditure	24 = 2 = Sum (25 + ... + 34)								
01 - General public services, of which	25 = SUM (25a+ ... +25i)								
01.1 - Executive and legislative organs, financial and fiscal affairs, external affairs	25a								
01.2 - Foreign economic aid	25b								
01.3 - General services	25c								
01.4 - Basic research	25d								
01.5 - R&D General public services	25e								
01.6 - General public services n.e.c.	25f								
01.7 - Public debt transactions	25g								
01.8 - Transfers of a general character between different levels of government	25h								
02 - Defence, of which	26 = SUM (26a+ ... +26f)								
02.1 - Military defence	26a								
02.2 - Civil defence	26b								
02.3 - Foreign military aid	26c								
02.4 - R&D Defence	26d								
02.5 - Defence n.e.c.	26e								

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

		Finland							
		46295							
03 - Public order and safety, of which	27 = SUM (27a+ ...+27f)								
03.1 - Police services	27a								
03.2 - Fire-protection services	27b								
03.3 - Law courts	27c								
03.4 - Prisons	27d								
03.5 - R&D Public order and safety	27e								
03.6 - Public order and safety n.e.c.	27f								
04 - Economic affairs, of which	28 = SUM (28a+ ...+28f)								
04.1 - General economic, commercial and labour affairs	28a								
04.2 - Agriculture, forestry, fishing and hunting	28b								
04.3 - Fuel and energy	28c								
04.4 - Mining, manufacturing and construction	28d								
04.5 - Transport	28e								
04.6 - Communication	28f								
04.7 - Other industries	28g								
04.8 - R&D Economic affairs	28h								
04.9 - Economic affairs n.e.c.	28i								
05 - Environmental protection, of which	29 = SUM (29a+ ...+29f)								
05.1 - Waste management	29a								
05.2 - Waste water management	29b								
05.3 - Pollution abatement	29c								
05.4 - Protection of biodiversity and landscape	29d								
05.5 - R&D Environmental protection	29e								
05.6 - Environmental protection n.e.c.	29f								
06 - Housing and community amenities, of which	30 = SUM (30a+ ...+30f)								
06.1 - Housing development	30a								
06.2 - Community development	30b								
06.3 - Water supply	30c								
06.4 - Street lighting	30d								
06.5 - R&D Housing and community amenities	30e								
06.6 - Housing and community amenities n.e.c.	30f								
07 - Health, of which	31 = SUM (31a+ ...+31f)								
07.1 - Medical products, appliances and equipment	31a								
07.2 - Outpatient services	31b								
07.3 - Hospital services	31c								
07.4 - Public health services	31d								
07.5 - R&D Health	31e								
07.6 - Health n.e.c.	31f								
08 - Recreation, culture and religion, of which	32 = SUM (32a+ ...+32f)								
08.1 - Recreational and sporting services	32a								
08.2 - Cultural services	32b								
08.3 - Broadcasting and publishing services	32c								
08.4 - Religious and other community services	32d								
08.5 - R&D Recreation, culture and religion	32e								
08.6 - Recreation, culture and religion n.e.c.	32f								
09 - Education, of which	33 = SUM (33a+ ...+33h)								
09.1 - Pre-primary and primary education	33a								
09.2 - Secondary education	33b								
09.3 - Post-secondary non-tertiary education	33c								
09.4 - Tertiary education	33d								
09.5 - Education not definable by level	33e								
09.6 - Subsidiary services to education	33f								
09.7 - R&D Education	33g								
09.8 - Education n.e.c.	33h								
10 - Social protection, of which	34 = SUM (34a+ ...+34i)								
10.1 - Sickness and disability	34a								
10.2 - Old age	34b								
10.3 - Survivors	34c								
10.4 - Family and children	34d								
10.5 - Unemployment	34e								
10.6 - Housing	34f								
10.7 - Social exclusion n.e.c.	34g								
10.8 - R&D Social protection	34h								
10.9 - Social protection n.e.c.	34i								

Table 6.2. General government expenditure on co-financing of programmes

compulsory reporting starts from 2023, reflected in cells marked as voluntary detail

national currency

	relation	2022	2023	2024	2025	line in EDP tables 2 / other comments
co-financing of programmes funded	1	651	635	661		
of which:						
Common Provisions Regulation (CPR) funds, of which:	2					
European Regional Development Fund	3					
European Social Fund Plus	4					
Cohesion Fund	5					
Just Transition Fund	6					
European Maritime, Fisheries and Aquaculture Fund	7					
Asylum, Migration and Integration Fund	8					
Internal Security Fund	9					
Instrument for Financial Support for Border Management and Visa Policy	10					
European Agricultural Fund for Rural Development	11					
Connecting Europe Facility	12					
General government expenditure on co-financing of programmes funded	13=1 or 13=14+15	L	651,2	635,0	661,0	
Current expenditure	14		398,5	388,0	403,9	estimated
Capital expenditure	15		252,7	247,0	257,1	estimated
Check	16=1-13	L	0,0	0,0	0,0	
ESA Table 2						
(D.7REC_S212.S13)	17	629,0	785,0	1 232,0	1 319,0	
(D.9REC_S212.S13)	18	167,0	253,0	273,0	412,0	

Table 7.3 Defence expenditures

	relation	2021	2022	2023	2024	2025
GFCF (P.51g) military equipment	19=20+22	278,0	120,0	-88,0	11,0	512,0
Acquisitions (+) <i>of which:</i> <i>received as capital transfer in kind</i>	20 (=1)	278,0	215,0	562,0	408,0	718,0
Disposals (-) <i>of which:</i> <i>disposed as capital transfer in kind</i>	21					
	22		-95,0	-650,0	-397,0	-206,0
	23		-95,0	-650,0	-397,0	-206,0
GFCF (P.51g) other	24=25+26	94,0	362,0	285,0	400,0	468,0
Acquisitions (+)	25	94,0	362,0	285,0	400,0	468,0
Disposals (-)	26					
memo:						
General government COFOG 02 - P.51g	27 = 19+24	372,0	482,0	197,0	411,0	980,0
of which: funded by EU grants	27b					
B.9 impact of investment in defence	(19-21-23+24)	-372,0	-577,0	-847,0	-808,0	-1186,0
Changes in inventories and valuables (P.52 + P.53)	29					
memo:						
General government COFOG 02 - P.5	30=27+29	372,0	482,0	197,0	411,0	980,0
TOTAL expenditure on defence (COFOG 02)**	31	2895,0	3269,0	3883,0	4300,0	4742,0
of which: funded by EU grants**	31b					
SAFE loans that is not included in COFOG 02 - accrual* **	32					0,0