



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: Estonia

Date: 16/04/2024

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	ESA 2010 codes	2020	2021	Year 2022	2023	2024
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1 490	-767	-349	-1 279	-1 187
- Central government	S.1311	-1 182	-797	-406	-1 289	-1 093
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	9	-106	-105	-170	-132
- Social security funds	S.1314	-317	137	162	181	39
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		5 094	5 534	6 657	7 375	8 677
<i>By category:</i>						
Currency and deposits	AF.2	32	76	109	86	
Debt securities	AF.3	2 056	2 004	2 945	3 605	
Short-term	AF.31	425	399	350	521	
Long-term	AF.32	1 631	1 605	2 594	3 084	
Loans	AF.4	3 007	3 454	3 604	3 684	
Short-term	AF.41	3	3	6	4	
Long-term	AF.42	3 005	3 451	3 599	3 680	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 563	1 759	1 851	2 390	2 398
Interest (consolidated)	D.41 (uses)	21	21	28	131	241
Gross domestic product at current market prices	B.1*g	27 430	31 169	36 011	37 682	41 437

(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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in central government accounts	-1 425	-935	-547	-1 803	-1 093	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-5	-8	-1	0	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-5	-8	-1	0	0	Superdividends
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-14	-11	-1	-20	0	
Detail 1	-11	-10	-1	-22		Non-financial transactions in non-financial assets
Detail 2	0	0	0	0		Rerouting
Detail 3	-2	-1	0	2		Reclassification
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
Detail 1						
Detail 2						
Other accounts payable (-)	2	-105	-106	-27	0	
Detail 1	0	-106	-86	-26		Adjustment associated with the sale of ETS (taxes)
Detail 2	1	1	-20	-1		Adjustment associated with the sale of 5g licences
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	46	79	-87	-22	0	
Detail 1	40	39	35	79		Public legal institutions
Detail 2	-15	27	28	37		Foundations
Detail 3	-7	-29	-36	-105		Hospitals
Detail 4	28	42	-114	-34		Enterprises
Other adjustments (+/-) (please detail)	213	183	335	582	0	
Detail 1	-35	-30	0	0		Capital injections
Detail 2	2	1	4	0		Losses from doubtful receivables
Detail 3	101	16	7	11		Revaluations in assets
Detail 4	3	-1	0	-1		Difference between accrual based tax interest and cash figures.
Detail 5	9	10	12	-5		Difference between the accrual based working balance and cash based D.5 (transfer to local government)
Detail 6	5	24	9	-1		Removal of consolidation and adjustment figures imputed by the SSSC
Detail 7	-1	0	2	-3		Change in pension and other provisions
Detail 8	-148	-126	3	271		Provisions for the temporary suspension of second pension pillar payments (4%)
Detail 9	275	291	312	358		Depreciation
Detail 10	-27	14	-8	-5		Changes in inventories
Detail 11	2	3	3	8		Residual value of assets sold
Detail 12	20	-17	-4	0		Difference in recording loans not expected to be repaid
Detail 13	3	3	-6	0		Difference in recording provisions for standardised guarantees
Detail 14	-9	-13	0	0		Difference in recording interest on suspension of second pension pillar payments
Detail 15	13	6	1	-51		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1 182	-797	-406	-1 289	-1 093	

(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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in local government accounts	-15	-136	-99	-179		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	44	102	5	-8		
Loans (+/-)	34	31	-4	-13		
Equities (+/-)	10	71	9	5		Includes superdividends for 2020-2023
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-3	-53	18	27		
<i>Detail 1</i>	13	1	-3	5		Foundations
<i>Detail 2</i>	5	-1	-5	0		Hospitals
<i>Detail 3</i>	-22	-53	26	22		Enterprises
Other adjustments (+/-) (please detail)	-16	-19	-28	-10		
<i>Detail 1</i>	-3	-3	-5	0		Capital injections (financial transactions classified as capital transfers)
<i>Detail 2</i>	-9	-10	-12	5		Difference between the accrual based working balance (starting from 2019) and cash based D.5
<i>Detail 3</i>	-4	-6	-11	-15		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	9	-106	-105	-170		

(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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in social security accounts	-307	127	194	145		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-5	-3	-36	25		
<i>Detail 1</i>	-5	-3	-36	25		Gross capital formation
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-10	6	-1	-2		
<i>Detail 1</i>	-10	6	-1	-2		Differences between taxes recorded as social contribution
<i>Detail 2</i>						
Other accounts payable (-)	0	0	0	0		
<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	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	5	6	6	13		
<i>Detail 1</i>	5	5	5	6		Depreciation
<i>Detail 2</i>	0	1	0	8		Discrepancy
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-317	137	162	181		

(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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 490	767	349	1 279
Net acquisition (+) of financial assets ⁽²⁾	1 426	111	1 470	164
Currency and deposits (F.2)	918	-23	-374	186
Debt securities (F.3)	129	-180	1 433	-440
Loans (F.4)	246	46	67	-110
Increase (+)	280	93	115	47
Reduction (-)	-33	-47	-48	-157
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	247	46	67	-109
Increase (+)	280	92	115	47
Reduction (-)	-33	-47	-48	-156
Equity and investment fund shares/units (F.5)	157	45	37	78
Portfolio investments, net ⁽²⁾	1	0	27	11
Equity and investment fund shares/units other than portfolio investments	156	45	10	67
Increase (+)	163	71	15	74
Reduction (-)	-7	-26	-5	-7
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-24	223	307	449
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-273	-463	-708	-656
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-259	-438	-687	-643
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-17	-12	-3	-1
Issuances above(-)/below(+) nominal value	16	1	2	-15
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-13	-15	-20	3
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⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	78	25	13	-70
Difference between capital and financial accounts (B.9-B.9f)	78	25	13	-70
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	2 721	439	1 124	717

***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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1 182	797	406	1 289
Net acquisition (+) of financial assets ⁽²⁾	1 307	146	1 443	118
Currency and deposits (F.2)	726	98	-354	161
Debt securities (F.3)	129	-180	1 433	-440
Loans (F.4)	242	43	66	-117
Increase (+)	275	90	114	39
Reduction (-)	-33	-47	-48	-156
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	242	43	66	-116
Increase (+)	275	89	114	39
Reduction (-)	-33	-47	-48	-156
Equity and investment fund shares/units (F.5)	151	-19	31	75
Portfolio investments, net ⁽²⁾	1	0	27	12
Equity and investment fund shares/units other than portfolio investments	149	-19	5	62
Increase (+)	154	5	5	62
Reduction (-)	-5	-24	-1	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	59	204	266	439
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-231	-462	-668	-636
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-218	-436	-648	-624
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-17	-12	-3	-1
Issuances above(-)/below(+) nominal value	16	1	2	-15
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-12	-15	-19	4
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	77	31	72	-53
Difference between capital and financial accounts (B.9-B.9f)	77	31	72	-53
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	2 335	512	1 252	719
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	5 018	5 533	6 786	7 508
Central government gross debt (level) (b) ^(2, 5)	5 050	5 562	6 814	7 532
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	32	29	27	24

***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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-9	106	105	170
Net acquisition (+) of financial assets ⁽²⁾	198	-49	8	47
Currency and deposits (F.2)	191	-120	-21	25
Debt securities (F.3)	0	0	0	0
Loans (F.4)	1	0	0	4
Increase (+)	1	0	0	5
Reduction (-)	0	0	0	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	0	0	5
Increase (+)	2	0	0	5
Reduction (-)	0	0	0	-1
Equity and investment fund shares/units (F.5)	7	64	6	4
Portfolio investments, net ⁽²⁾	0	0	0	-1
Equity and investment fund shares/units other than portfolio investments	7	64	6	4
Increase (+)	9	66	10	12
Reduction (-)	-2	-2	-4	-7
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-1	8	23	14
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-65	-17	-2	-39
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-66	-18	-1	-38
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⁾ (+)	0	0	-1	-1
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⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	0	-10	-31	-26
Difference between capital and financial accounts (B.9-B.9f)	0	-10	-31	-26
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	124	30	80	152
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	878	909	988	1 140
Local government gross debt (level) (b) ^(a, a)	878	909	988	1 141
Local government holdings of other subsectors debt (level) (c) ^(a)	0	0	0	0

***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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	317	-137	-162	-181
Net acquisition (+) of financial assets ⁽²⁾	-253	142	209	178
Currency and deposits (F.2)	-260	106	209	157
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
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)	0	0	0	0
Other accounts receivable (F.8)	7	36	0	21
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-64	-9	-20	-7
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-64	-9	-20	-7
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⁾ (+)	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	1	4	-27	10
Difference between capital and financial accounts (B.9-B.9f)	1	4	-27	10
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-802	-909	-1 117	-1 274
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	802	909	1 117	1 274

***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: Estonia Data are in ...(millions of units of national currency) Date: 16/04/2024	Year				
		2020	2021	2022	2023	2024
		half-finalized	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	348	424	519	722	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	37	38	39	41	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)	27 051	30 672	35 123	36 663	40 620

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.