

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: ESTONIA

Date: 03/04/2014

DD/MM/YYYY

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

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

Also 1000 separator is used.

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

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
Net borrowing (-)/ net lending (+)	EDP B.9	half-finalized	half-finalized	half-finalized	estimated	planned
General government	S.13	25,2	179,4	-40,9	-34,2	-56
- Central government	S.1311	-87,9	11,9	-129,6	-13,9	-88
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	30,7	20,4	-32,2	-83,3	-30
- Social security funds	S.1314	82,4	147,1	120,9	63,0	62
General government consolidated gross debt		half-finalized	half-finalized	half-finalized	estimated	planned
Level at nominal value outstanding at end of year		961,3	982,4	1 712,1	1 844,8	1 931,0
<i>By category:</i>						
Currency and deposits	AF.2	0,0	0,0	0,0	0,0	
Securities other than shares, exc. financial derivatives	AF.33	239,8	252,7	246,3	252,9	
Short-term	AF.331	0,0	0,0	0,0	0,0	
Long-term	AF.332	239,8	252,7	246,3	252,9	
Loans	AF.4	721,5	729,7	1 465,8	1 591,9	
Short-term	AF.41	6,3	7,2	9,9	9,8	
Long-term	AF.42	715,2	722,5	1 455,9	1 582,1	
General government expenditure on:						
Gross fixed capital formation	P.51	556,8	669,6	944,8	797,0	787
Interest (consolidated)	EDP D.41	19,9	23,3	28,5	25,9	33
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	17,8	22,3	28,5	25,3	33
Gross domestic product at current market prices	B.1*g	14 371	16 216	17 415	18 435	19 338

(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 deficit/surplus

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	2010	2011	Year 2012	2013	2014	
Working balance in central government accounts	6,6	-281,7	-50,4	-18,9	-88	The final version of the cash-based working balance data is not yet available for year 2013, therefore the mixed balance is used as the best estimate. See explanatory note for further details.
<i>Basis of the working balance</i>	cash	cash	cash	mixed	planned	
Financial transactions included in the working balance	0,0	0,0	0,0	0,0	0	
Loans, granted (+)	0,0	0,0	0,0	0,0	0	
Loans, repayments (-)	0,0	0,0	0,0	0,0	0	
Equities, acquisition (+)	0,0	0,0	0,0	0,0	0	
Equities, sales (-)	0,0	0,0	0,0	0,0	0	
Other financial transactions (+/-)	0,0	0,0	0,0	0,0	0	
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0	0,0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0,0	0,0	0,0	0,0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,7	0,0	-1,5	0,0	0	
Other accounts receivable (+)	-148,7	354,9	17,8	17,5	0	
<i>Detail 1</i>	-99,1	319,0	-25,3			Time and accrual adjustment for EU grants, revenue side
<i>Detail 2</i>	2,7	6,6	12,5	6,8		Time-adjustment for social security contribution (social security part)
<i>Detail 3</i>	9,0	19,8	14,3	7,3		Time-adjustment for VAT
<i>Detail 4</i>	-47,7	-5,6	14,7	3,4		Time-adjustment for excises
<i>Detail 5</i>	23,1					Sale of the AAU-s - cash not yet received from the buyers
<i>Detail 6</i>	-36,7	15,1	1,6			Military expenditures
Other accounts payable (-)	-5,5	-76,7	-72,6	-6,1	0	
<i>Detail 1</i>	-38,0	-9,0	-71,4	-6,1		Capital injections (non-financial capital transfers)
<i>Detail 2</i>	-17,1	-30,0	-0,8	0,0		Capital injections (financial transactions classified as capital transfers)
<i>Detail 3</i>	47,9	-37,7	-0,4			Time and accrual adjustment for EU grants on expenditure side
<i>Detail 4</i>	1,7					Accrual adjustment of fines on excess stock fees (cash flows are replaced with flows based on decisions of Court and European Commission)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	25,1	18,3	8,7	-3,8	0	
<i>Detail 1</i>	-3,7	-2,9	2,9	2,0		Public legal institutions
<i>Detail 2</i>	9,1	9,7	2,3	-18,6		Foundations
<i>Detail 3</i>	-2,3	-0,7	2,7	3,0		Hospitals
<i>Detail 4</i>	22,0	12,2	0,8	9,8		Enterprises
Other adjustments (+/-) (please detail)	33,9	-2,9	-31,6	-2,6	0	
<i>Detail 1</i>	33,9	-2,9	-31,6	-2,6		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						In 2013 unexplained differences.
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-87,9	11,9	-129,6	-13,9	-88	

(ESA 95 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 deficit/surplus

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	2010	2011	Year 2012	2013	2014	
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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 95 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 deficit/surplus

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	21,3	15,9	-1,9	-64,4	-30	
<i>Basis of the working balance</i>	cash	cash	cash	mixed		
Financial transactions included in the working balance	0,0	0,0	0,0	0,0		
Loans (+/-)	0,0	0,0	0,0	0,0		
Equities (+/-)	0,0	0,0	0,0	0,0		
Other financial transactions (+/-)	0,0	0,0	0,0	0,0		
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-2,4	-1,2	0,3	-0,5		
Other accounts receivable (+)	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Other accounts payable (-)	-1,2	-1,7	-5,4	0,0		
Detail 1	-1,0	-0,6	-4,3	0		Capital injections (non-financial capital transfers)
Detail 2	-0,2	-1,1	-1,1	0		Capital injections (financial transactions classified as capital transfers)
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-3,6	-17,9	-14,4	-16,0		
Detail 1	-9,4	1,0	9,0	-3,1		Foundations
Detail 2	5,9	-18,7	-22,7	-12,3		Hospitals
Detail 3	-0,1	-0,2	-0,7	-0,6		Enterprises
Other adjustments (+/-) (please detail)	16,6	25,3	-10,8	-2,4		
Detail 1	16,6	25,3	-10,8	-2,4		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	30,7	20,4	-32,2	-83,3	-30	
(ESA 95 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 deficit/surplus

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	75,4	142,9	124,9	57,3	62	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-0,1	2,5	-1,5	0,0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-0,1	2,5	-1,5	0,0		
of which: transactions in debt liabilities (+/-)	0,0	0,0	0	0		
Detail 1	0,0	2,5	-1,5	0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1,2	-1,1	-1,2	-1,9		
Detail 1	-1,2	-1,1	-1,2	-1,9		Gross capital formation (part of gross capital formation recorded only on balance sheets and not in profit-loss accounts)
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0	0,0	0,0	0,0		
Other accounts receivable (+)	7,6	2,4	-2,1	6,7		
Detail 1	7,6	2,4	-2,1	6,7		Differences between taxes recorded as social contribution in government sector accounts and tax revenues recorded in the reports of units included into current subsector
Detail 2						
Other accounts payable (-)	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0,7	0,4	0,8	0,9		
Detail 1	0,7	0,7	0,6	0,9		Depreciation
Detail 2	0,0	-0,3	0,2	0,0		Other revaluations
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	82,4	147,1	120,9	63,0	62	
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member state: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-25,2	-179,4	40,9	34,2
Net acquisition (+) of financial assets ⁽²⁾	91	-39	701	172
Currency and deposits (F.2)	-183,7	73,7	143,8	144,5
Securities other than shares (F.3)	9,2	-222,4	-5,7	-186,9
Loans (F.4)	56,5	7,8	342,4	135,8
Increase (+)	72,9	46,5	371,0	167,0
Reduction (-)	-16,4	-38,7	-28,6	-31,2
Short term loans (F.41), net	-1,5	0,2	-0,5	-7,3
Long-term loans (F.42)	58,0	7,6	342,9	143,1
Increase (+)	72,8	46,2	371,0	167,0
Reduction (-)	-14,8	-38,6	-28,1	-23,9
Shares and other equity (F.5)	182,7	30,1	205,5	81,7
Portfolio investments, net ⁽²⁾	-4,4	18,6	-3,5	7,6
Shares and other equity other than portfolio investments	187,1	11,5	209,0	74,1
Increase (+)	187,1	11,5	209,2	74,1
Reduction (-)	0,0	0,0	-0,2	0,0
Other financial assets (F.1, F.6 and F.7)	26,5	72,0	15,4	-3,4
Adjustments ⁽²⁾	-77	227	-4	-72
Net incurrence (-) of liabilities in financial derivatives (F.34)	0,5	0,5	0,1	0,1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-75,9	227,5	-2,4	-71,9
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,3	-0,9	-1,3	-0,3
of which: interest flows attributable to swaps and FRAs	-2,0	-1,0	0,0	-0,7
Redemptions of debt above(+)/below(-) nominal value	0,0	0,0	0,0	0,0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0,0	0,0	0,0	0,0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	-19,3	12,2	-9,0	-1,1
Difference between capital and financial accounts (B.9-B.9f)	-19,3	12,2	-9,0	-1,1
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-30,0	21,1	729,7	132,7

*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus 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 EURO (millions of units of national currency) Date: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	87,9	-11,9	129,6	13,9
Net acquisition (+) of financial assets ⁽²⁾	31	-192	593	130
Currency and deposits (F.2)	-217,1	-158,5	-188,0	95,0
Securities other than shares (F.3)	-46,1	-131,5	195,5	-187,6
Loans (F.4)	58,9	14,2	361,0	149,4
Increase (+)	74,9	53,1	389,8	180,3
Reduction (-)	-16,0	-38,9	-28,8	-30,9
Short term loans (F.41), net	-1,4	0,2	-0,7	-7,0
Long-term loans (F.42)	60,3	14,0	361,7	156,4
Increase (+)	74,9	52,9	389,8	180,3
Reduction (-)	-14,6	-38,9	-28,1	-23,9
Shares and other equity (F.5)	190,6	17,8	215,1	77,1
Portfolio investments, net ⁽²⁾	2,8	9,7	6,4	6,9
Shares and other equity other than portfolio investments	187,8	8,1	208,7	70,2
Increase (+)	187,8	8,1	208,7	70,2
Reduction (-)	0,0	0,0	0,0	0,0
Other financial assets (F.1, F.6 and F.7)	44,9	65,7	9,8	-4,4
Adjustments ⁽³⁾	-108	225	6	-66
Net incurrence (-) of liabilities in financial derivatives (F.34)	-0,1	0,0	0,0	0,0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-108,5	225,2	7,9	-66,6
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0,7	0,0	-1,5	0,2
of which: interest flows attributable to swaps and FRAs	-0,1	-0,1	-0,1	0,0
Redemptions of debt above(+)/below(-) nominal value	0,0	0,0	0,0	0,0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0,0	0,0	0,0	0,0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	-25,3	8,1	-8,2	5,3
Difference between capital and financial accounts (B.9-B.9f)	-25,3	8,1	-8,2	5,3
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-14,1	29,1	721,2	82,3
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	421,0	443,5	1 145,9	1 208,7
Central government gross debt (level) (b) ^(2, 5)	477,9	507,0	1 228,2	1 310,5
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	56,9	63,5	82,3	101,8

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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 EURO (millions of units of national currency) Date: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP 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
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽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 borrowing / net lending 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.33 and AF.4. At face value.

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

Member state: ESTONIA	Year			
Data are in EURO (millions of units of national currency)	2010	2011	2012	2013
Date: 03/04/2014				
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-30,7	-20,4	32,2	83,3
Net acquisition (+) of financial assets ⁽²⁾	13	31	5	0
Currency and deposits (F.2)	24,1	18,5	-2,0	-9,6
Securities other than shares (F.3)	0,3	-1,0	-1,1	0,7
Loans (F.4)	-0,4	0,3	0,3	6,0
Increase (+)	0,1	0,3	0,3	6,2
Reduction (-)	-0,5	0,0	0,0	-0,2
Short term loans (F.41), net	-0,2	0,0	0,2	-0,3
Long-term loans (F.42)	-0,2	0,3	0,1	6,3
Increase (+)	0,1	0,3	0,1	6,3
Reduction (-)	-0,3	0,0	0,0	0,0
Shares and other equity (F.5)	0,8	2,8	0,2	4,6
Portfolio investments, net ⁽²⁾	1,5	-0,6	-0,1	0,7
Shares and other equity other than portfolio investments	-0,7	3,4	0,3	3,9
Increase (+)	0,0	3,4	0,5	3,9
Reduction (-)	-0,7	0,0	-0,2	0,0
Other financial assets (F.1, F.6 and F.7)	-11,6	10,3	7,1	-1,8
Adjustments ⁽³⁾	-1	-16	-9	-7
Net incurrence (-) of liabilities in financial derivatives (F.34)	0,5	0,2	0,1	0,1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1,1	-14,5	-9,4	-6,9
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2,4	-1,2	0,3	-0,5
of which: interest flows attributable to swaps and FRAs	-1,9	-0,9	0,1	-0,7
Redemptions of debt above(+)/below(-) nominal value	0,0	0,0	0,0	0,0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0,0	0,0	0,0	0,0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	4,5	3,8	-0,3	-6,0
Difference between capital and financial accounts (B.9-B.9f)	4,5	3,8	-0,3	-6,0
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-13,8	-1,2	27,4	69,9
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	540,0	538,8	566,2	636,1
Local government gross debt (level) (b) ^(a)	540,0	538,8	566,2	636,1
Local government holdings of other subsectors debt (level) (c) ^(a)	0,0	0,0	0,0	0,0

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

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

Member state: ESTONIA	Year			
Data are in EURO (millions of units of national currency)	2010	2011	2012	2013
Date: 03/04/2014				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-82,4	-147,1	-120,9	-63,0
Net acquisition (+) of financial assets ⁽²⁾	60	137	129	64
Currency and deposits (F.2)	9,5	213,5	333,8	59,2
Securities other than shares (F.3)	54,5	-90,1	-200,1	0,0
Loans (F.4)	0,0	0,0	0,0	0,0
Increase (+)	0,0	0,0	0,0	0,0
Reduction (-)	0,0	0,0	0,0	0,0
Short term loans (F.41), net	0,0	0,0	0,0	0,0
Long-term loans (F.42)	0,0	0,0	0,0	0,0
Increase (+)	0,0	0,0	0,0	0,0
Reduction (-)	0,0	0,0	0,0	0,0
Shares and other equity (F.5)	-8,8	9,6	-9,6	0,0
Portfolio investments, net ⁽²⁾	-8,8	9,6	-9,6	0,0
Shares and other equity other than portfolio investments	0,0	0,0	0,0	0,0
Increase (+)	0,0	0,0	0,0	0,0
Reduction (-)	0,0	0,0	0,0	0,0
Other financial assets (F.1, F.6 and F.7)	5,1	3,6	5,1	5,0
Adjustments ⁽³⁾	20	9	-8	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	0,1	0,2	0,0	0,0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	19,5	8,9	-7,6	-0,4
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0,0	0,0	0,0	0,0
of which: interest flows attributable to swaps and FRAs	0,0	0,0	0,0	0,0
Redemptions of debt above(+)/below(-) nominal value	0,0	0,0	0,0	0,0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0,0	0,0	0,0	0,0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	2,5	1,2	-0,8	-0,8
Difference between capital and financial accounts (B.9-B.9f)	2,5	1,2	-0,8	-0,8
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0,0	-0,2	-0,1	0,0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0,3	0,1	0,0	0,0
Social security gross debt (level) (b) ^(2, 5)	0,3	0,1	0,0	0,0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0,0	0,0	0,0	0,0

***Please note that the sign convention for net borrowing / net lending 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.33 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: ESTONIA Data are in EURO (millions of units of national currency) Date: 03/04/2014		Year				
		2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 estimated	2014 forecast
Statement Number						
2	Trade credits and advances (AF.71 L)	161,6	192,2	199,5	177,4	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	67,8	51,2	58,4	99,4	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)	13 571,9	15 361,0	16 584,5	17 834,2	18 581,0
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					