

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009
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.

Country: Estonia

Date: 30/09/2009

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus 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 deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus 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 cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

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

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	ESA 95 codes	Year				
		2005	2006	2007	2008	2009
		Finalised	Half-finalised	Half-finalised	Half-finalised	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	2827	4742	6435	-6907	-6013
- Central government	S.1311	2625	3836	6116	-5919	-3247
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-607	-339	-1121	-1614	-1200
- Social security funds	S.1314	809	1245	1440	626	-1566
		Finalised	Half-finalised	Half-finalised	Half-finalised	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		8000	9242	9268	11600	16760
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	2116	2976	1916	2672	
Short-term	AF.331	0	0	0	0	
Long-term	AF.332	2116	2976	1916	2672	
Loans	AF.4	5884	6266	7352	8928	
Short-term	AF.41	143	88	208	139	
Long-term	AF.42	5741	6178	7144	8789	
General government expenditure on:						
Gross fixed capital formation	P.51	6 924	9 808	12 735	13 380	13306
Interest (consolidated)	EDP D.41	344	360	419	516	639
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	337	363	417	556	639
Gross domestic product at current market prices	B.1*g	174956	206996	244504	251493	215521

(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

Country: Estonia						
Data are in ...(millions of units of national currency)						
Date: 30/09/2009						
	2005	2006	Year 2007	2008	2009	
Working balance in central government accounts	2772	3204	5987	-4654	-3466	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
Financial transactions included in the working balance	0	1969	-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 (-)	0	0	0	0	0	
Other financial transactions (+/-)	0	1969	-1	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1		-27	-1			Recovered amounts from bankrupted banks
Detail 2		1996				Payments to the pension insurance reserve
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-4	6	-7	33	0	
Other accounts receivable (+)	79	891	1104	-767	0	
Detail 1	-565	-58	-166	187		Accrual adjustment for EU grants, revenue side
Detail 2	245	479	479	19		Time-adjustment for social security contribution (social security part)
	499	363	-36	-399		Time-adjustment for VAT
	-100	107	827	-574		Time-adjustment for excises
Other accounts payable (-)	43	-1151	-1104	-740	0	
Detail 1	-97	-10	139	554		Military expenditures
Detail 2	-69	-847	-993	-1117		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
	209	198	-451	-337		Accrual adjustment for EU grants on expenditure side
	0	-492	201	160		accrual adjustment of excess stock fees (cash flows are replaced with flows based on decisions of Court and European Com
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-1097	-262	-1091	-309	219	
Detail 1	-282	-430	-427	-498		Public legal institutions
Detail 2	-655	927	318	-30		Foundations
	-8	-333	-251	-429		Hospitals
	-152	-426	-731	648		Enterprises
Other adjustments (+/-) (please detail)	832	-821	1228	518	0	
Detail 1	832	-821	1228	518		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	2625	3836	6116	-5919	-3247	

(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

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
	2005	2006	2007	2008	2009
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	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	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	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
Other adjustments (+/-) (please detail)	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	
<i>Detail 3</i>	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

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year					
	2005	2006	2007	2008	2009	
Working balance in local government accounts	-355	248	-267	-993	-1200	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash		
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		
<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 (EDP D.41)(-)	-3	-3	6	7		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-58	-117	-113	-99		
<i>Detail 1</i>	-58	-117	-113	-99		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-234	-332	-156	-67		
<i>Detail 1</i>	-138	-129	-35	-76		Foundations
<i>Detail 2</i>	-53	-168	-87	5		Hospitals
	-43	-35	-34	4		Enterprises
Other adjustments (+/-) (please detail)	43	-135	-591	-462		
<i>Detail 1</i>	43	-135	-591	-462		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-607	-339	-1121	-1614	-1200	
(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

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009		2005	2006	Year 2007	2008	2009	
Working balance in social security accounts		848	1290	1377	616	-1566	
<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		
<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 (EDP D.41)(-)		0	0	0	0		
Other accounts receivable (+)		-4	-29	50	-33		
<i>Detail 1</i>		-4	-29	-38	-89		Difference between social tax in government accounts and tax revenues in reports of Estonian Health Insurance Fund
<i>Detail 2</i>				88	56		Estimated revenues from interests (accrual interests of securities are not recorded as revenue in reports of Estonian Unemployment Insurance Fund)
Other accounts payable (-)		-5	-4	-5	-8		
<i>Detail 1</i>		-5	-4	-5	-8		Gross capital formation (part of gross capital formation recorded only in balance sheets and not in profit-loss accounts)
<i>Detail 2</i>							
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		
<i>Detail 1</i>							
<i>Detail 2</i>							
Other adjustments (+/-) (please detail)		-30	-12	18	51		
<i>Detail 1</i>		5	4	4	5		Depreciation of fixed assets
<i>Detail 2</i>		-36	-16	14	47		Holding gains
<i>Detail 3</i>		1			-1		Other changes in volumes
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		809	1245	1440	626	-1566	
<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 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)

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-2827	-4742	-6435	6907
Net acquisition (+) of financial assets ⁽²⁾	4911	7494	7160	-4356
Currency and deposits (F.2)	2147	1123	-369	223
Securities other than shares (F.3)	1403	5354	3596	-5124
Loans (F.4)	-162	14	-162	-102
Increase (+)	17	56	0	30
Reduction (-)	-179	-42	-162	-132
Short term loans (F.41), net	-33	1	-11	29
Long-term loans (F.42)	-129	13	-151	-131
Increase (+)	5	48	0	0
Reduction (-)	-134	-35	-151	-131
Shares and other equity (F.5)	-293	44	2069	80
Portfolio investments, net ⁽²⁾	-30	126	-306	-233
Shares and other equity other than portfolio investments	-263	-82	2375	313
Increase (+)	72	57	2377	313
Reduction (-)	-335	-138	-2	0
Other financial assets (F.1, F.6 and F.7)	1816	959	2026	567
Adjustments ⁽²⁾	-1349	-1289	-1226	-166
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	7	4	8
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1487	-1283	-1259	-208
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-23	-13	29	34
of which: interest flows attributable to swaps and FRAs	-7	3	-2	40
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	70	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	91	0	0	0
Statistical discrepancies	-351	-221	527	-53
Difference between capital and financial accounts (B.9-B.9f)	-351	-221	527	-53
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	384	1242	26	2332

***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 government debt level and the consolidation of debt (central government)

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-2625	-3836	-6116	5919
Net acquisition (+) of financial assets ⁽²⁾	4137	5602	6259	-4599
Currency and deposits (F.2)	1658	327	-597	-613
Securities other than shares (F.3)	678	4146	2898	-5151
Loans (F.4)	-160	276	119	154
Increase (+)	18	305	259	274
Reduction (-)	-178	-29	-140	-120
Short term loans (F.41), net	-30	1	-13	31
Long-term loans (F.42)	-130	275	132	123
Increase (+)	5	297	258	242
Reduction (-)	-135	-22	-126	-119
Shares and other equity (F.5)	86	-66	1844	203
Portfolio investments, net ⁽²⁾	16	83	-481	104
Shares and other equity other than portfolio investments	70	-149	2325	99
Increase (+)	71	0	2325	99
Reduction (-)	-1	-149	0	0
Other financial assets (F.1, F.6 and F.7)	1875	919	1995	808
Adjustments ⁽²⁾	-1427	-1175	-1078	-324
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	-2
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1572	-1174	-1107	-353
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1	-1	29	31
of which: interest flows attributable to swaps and FRAs	-4	6	-7	33
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	33	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	113	0	0	0
Statistical discrepancies	-419	-402	355	175
Difference between capital and financial accounts (B.9-B.9f)	-419	-402	355	175
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-334	189	-580	1171
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	3533	3463	2625	3552
Central government gross debt (level) (b) ^(2, 5)	3658	3847	3267	4438
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	125	384	642	886

***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)

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
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 ⁽²⁾	0	0	0	0
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)

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	607	339	1121	1614
Net acquisition (+) of financial assets ⁽²⁾	151	949	96	-46
Currency and deposits (F.2)	464	840	22	-6
Securities other than shares (F.3)	1	98	-76	3
Loans (F.4)	-37	-13	-22	-13
Increase (+)	0	2	3	0
Reduction (-)	-37	-15	-25	-13
Short term loans (F.41), net	-4	0	2	-3
Long-term loans (F.42)	-33	-13	-24	-10
Increase (+)	0	1	0	0
Reduction (-)	-33	-14	-24	-10
Shares and other equity (F.5)	-373	-63	27	-76
Portfolio investments, net ⁽²⁾	21	-73	73	-149
Shares and other equity other than portfolio investments	-394	10	-46	73
Increase (+)	11	10	0	73
Reduction (-)	-405	0	-46	0
Other financial assets (F.1, F.6 and F.7)	96	87	145	46
Adjustments ⁽³⁾	-119	-247	-477	-3
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-137	-242	-478	-7
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) of which: interest flows attributable to swaps and FRAs	-22	-5	1	4
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	37	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	3	0	0	0
Statistical discrepancies	67	265	119	-163
Difference between capital and financial accounts (B.9-B.9f)	67	265	119	-163
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	706	1306	859	1402
Local government contribution to general government debt (a=b-c) ⁽³⁾	4481	5787	6646	8048
Local government gross debt (level) (b) =*	4481	5787	6646	8048
Local government holdings of other subsectors debt (level) (c)=	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)

Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-809	-1245	-1440	-626
Net acquisition (+) of financial assets ⁽²⁾	880	1402	1516	1105
Currency and deposits (F.2)	25	-44	206	842
Securities other than shares (F.3)	725	1110	775	24
Loans (F.4)	-7	-5	-5	-3
Increase (+)	0	0	0	0
Reduction (-)	-7	-5	-5	-3
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-7	-5	-5	-3
Increase (+)	0	0	0	0
Reduction (-)	-7	-5	-5	-3
Shares and other equity (F.5)	-6	172	199	-46
Portfolio investments, net ⁽²⁾	-6	172	199	-46
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	143	169	341	288
Adjustments ⁽²⁾	-76	-75	-126	-414
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	7	4	10
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-76	-82	-130	-424
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	3	-82	50	-65
Difference between capital and financial accounts (B.9-B.9f)	3	-82	50	-65
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-2	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-14	-8	-3	0
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	14	8	3	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.

Statement Number	Country: Estonia Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
		2005	2006	2007	2008	2009
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	1389	2098	2594	2046	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	131	120	231	196	L
	<i>Institutional characteristics:</i>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	168300	196064	227361	236323	209057

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.