

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.

Member state: Estonia

Date: 23/09/2010

DD/MM/YYYY

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 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 EEK (millions of units of national currency) Date: 23/09/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
		Finalised	Half-finalised	Half-finalised	Half-finalised	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	5128	6293	-7146	-3753	-2 730
- Central government	S.1311	4232	6052	-6065	-1286	-2 970
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-348	-1187	-1693	-1014	-300
- Social security funds	S.1314	1244	1428	612	-1453	540
		Finalised	Half-finalised	Half-finalised	Half-finalised	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		9 242	9 266	11 600	15 511	17 369
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	2 976	1 914	2 672	3 735	
Short-term	AF.331	0	0	0	66	
Long-term	AF.332	2 976	1 914	2 672	3 669	
Loans	AF.4	6 266	7 352	8 928	11 776	
Short-term	AF.41	88	208	139	159	
Long-term	AF.42	6 178	7 144	8 789	11 617	
General government expenditure on:						
Gross fixed capital formation	P.51	9 813	12 711	13 333	10 975	11 520
Interest (consolidated)	EDP D.41	360	419	548	641	725
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	363	417	588	699	725
Gross domestic product at current market prices	B.1*g	209 520	247 646	252 015	216 875	218 179

(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 EEK (millions of units of national currency)

Date: 23/09/2010

	2006	2007	Year 2008	2009	2010	
Working balance in central government accounts	3 204	5 987	-4 654	-1 680	-2 970	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Planned	
Financial transactions included in the working balance	1 969	-1	0	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 (+/-)	1 969	-1	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1	-27	-1				Recovered amounts from bankrupted banks
Detail 2	1 996					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)(-)	6	-7	33	82	0	
Other accounts receivable (+)	1 333	1 082	-758	1 086	0	
Detail 1	-58	-166	187	-609		Time and accrual adjustment for EU grants, revenue side
Detail 2	479	480	29	-220		Time-adjustment for social security contribution (social security part)
Detail 3	363	-36	-399	821		Time-adjustment for VAT
Detail 4	107	827	-574	1 094		Time-adjustment for excises
Detail 5	442	-23	-1	0		Accrual adjustment of fines on excess stock fees (cash flows are replaced with flows based on the claims raised by government against enterprises)
Other accounts payable (-)	-1 151	-1 102	-738	375	0	
Detail 1	-10	141	556	-163		Military expenditures
Detail 2	-847	-993	-1 117	-3		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
Detail 3	198	-451	-337	381		Time and accrual adjustment for EU grants on expenditure side
Detail 4	-492	201	160	160		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	-85	-1 087	350	560	0	
Detail 1	-128	-381	-212	114		Public legal institutions
Detail 2	797	304	445	148		Foundations
	-356	-226	-500	250		Hospitals
	-398	-784	617	48		Enterprises
Other adjustments (+/-) (please detail)	-1 044	1 180	-298	-1 709	0	
Detail 1	-1 044	1 180	-298	-1 709		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)	4 232	6 052	-6 065	-1 286	-2 970	

(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 EEK (millions of units of national currency) Date: 23/09/2010	2006	2007	Year 2008	2009	2010	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</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		
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 (EDP 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 borrowing (-) or net lending (+) 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 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 EEK (millions of units of national currency) Date: 23/09/2010	2006	2007	Year 2008	2009	2010	
Working balance in local government accounts	248	-267	-993	-1 044	-300	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Planned	
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	6	7	-24		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-117	-113	-99	-54		
<i>Detail 1</i>	-117	-113	-99	-54		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	-566	-166	-49	117		
<i>Detail 1</i>	-185	-41	-19	37		Foundations
<i>Detail 2</i>	-346	-91	-34	76		Hospitals
<i>Detail 3</i>	-35	-34	4	4		Enterprises
Other adjustments (+/-) (please detail)	90	-647	-559	-9		
<i>Detail 1</i>	90	-647	-559	-9		
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-348	-1 187	-1 693	-1 014	-300	

(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 EEK (millions of units of national currency) Date: 23/09/2010	Year					
	2006	2007	2008	2009	2010	
Working balance in social security accounts	1 290	1 377	615	-1 412	540	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual	Planned	
Financial transactions included in the working balance	-17	3	30	-77		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-17	3	30	-77		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1	-17	3	30	-77		Holding gains
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-29	50	-33	38		
Detail 1	-29	-38	-89	-8		Differences between social tax in government accounts and in the reports of Estonian Health Insurance Fund
Detail 2		88	56	46		Estimated revenues from interest (accrual interest of securities are not recorded as revenue in report of Estonian Unemployment Insurance Fund)
Other accounts payable (-)	-4	-5	-10	-8		
Detail 1	-4	-5	-10	-8		Cross capital formation (part of gross capital formation recorded only in balance sheets and not in profit-loss accounts)
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)	4	3	10	6		
Detail 1	4	4	5	5		Depreciation of fixed assets
Detail 2		-1	5	1		Other changes in volume
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	1 244	1 428	612	-1 453	540	
(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 EEK (millions of units of national currency) Date: 23/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-5 128	-6 293	7 146	3 753
Net acquisition (+) of financial assets ⁽²⁾	7 862	7 218	-4 281	1 896
Currency and deposits (F.2)	1 123	-369	223	5 455
Securities other than shares (F.3)	5 350	3 583	-5 122	-2 291
Loans (F.4)	17	-165	-102	1 009
Increase (+)	59	0	30	1 060
Reduction (-)	-42	-165	-132	-51
Short term loans (F.41), net	2	-12	29	-1
Long-term loans (F.42)	15	-153	-131	1 010
Increase (+)	50	0	0	1 049
Reduction (-)	-35	-153	-131	-39
Shares and other equity (F.5)	44	2 071	80	-4 003
Portfolio investments, net ⁽²⁾	126	-306	-233	-3 494
Shares and other equity other than portfolio investments	-82	2 377	313	-509
Increase (+)	57	2 377	313	402
Reduction (-)	-139	0	0	-911
Other financial assets (F.1, F.6 and F.7)	1 328	2 098	640	1 726
Adjustments ⁽²⁾	-1 225	-1 179	-651	-1 794
Net incurrence (-) of liabilities in financial derivatives (F.34)	-7	-4	8	3
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1 205	-1 204	-693	-1 878
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-13	29	34	81
of which: interest flows attributable to swaps and FRAs	3	-2	40	58
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	-267	278	120	56
Difference between capital and financial accounts (B.9-B.9f)	-267	278	120	56
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 242	24	2 334	3 911

*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)

Member state: Estonia	Year			
Data are in EEK (millions of units of national currency)	2006	2007	2008	2009
Date: 23/09/2010				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-4 232	-6 052	6 065	1 286
Net acquisition (+) of financial assets ⁽²⁾	5 984	6 335	-4 509	3 353
Currency and deposits (F.2)	327	-597	-613	5 825
Securities other than shares (F.3)	4 146	2 898	-5 151	-1 569
Loans (F.4)	276	119	154	1 002
Increase (+)	305	259	274	1 143
Reduction (-)	-29	-140	-120	-141
Short term loans (F.41), net	1	-13	31	-3
Long-term loans (F.42)	275	132	123	1 005
Increase (+)	297	258	242	1 134
Reduction (-)	-22	-126	-119	-129
Shares and other equity (F.5)	-66	1 844	203	-3 508
Portfolio investments, net ⁽²⁾	83	-481	104	-3 056
Shares and other equity other than portfolio investments	-149	2 325	99	-452
Increase (+)	0	2 325	99	449
Reduction (-)	-149	0	0	-901
Other financial assets (F.1, F.6 and F.7)	1 301	2 071	898	1 603
Adjustments ⁽³⁾	-1 097	-1 023	-634	-1 352
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	-2	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1 096	-1 052	-662	-1 435
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1	29	30	82
of which: interest flows attributable to swaps and FRAs	6	-7	32	82
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	-466	159	250	-27
Difference between capital and financial accounts (B.9-B.9f)	-466	159	250	-27
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	189	-581	1 172	3 260
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	3 463	2 623	3 552	6 824
Central government gross debt (level) (b) ^(2, 5)	3 847	3 265	4 438	7 698
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	384	642	886	874

*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 EEK (millions of units of national currency) Date: 23/09/2010	Year			
	2006	2007	2008	2009
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 ⁽³⁾	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)

Member state: Estonia Data are in EEK (millions of units of national currency) Date: 23/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	348	1 187	1 693	1 014
Net acquisition (+) of financial assets ⁽²⁾	936	75	-61	-645
Currency and deposits (F.2)	840	22	-6	-557
Securities other than shares (F.3)	95	-90	5	-5
Loans (F.4)	-10	-26	-14	-7
Increase (+)	4	2	0	3
Reduction (-)	-14	-28	-14	-10
Short term loans (F.41), net	1	1	-3	2
Long-term loans (F.42)	-11	-27	-11	-9
Increase (+)	2	0	0	1
Reduction (-)	-13	-27	-11	-10
Shares and other equity (F.5)	-63	28	-76	-167
Portfolio investments, net ⁽²⁾	-73	73	-149	-23
Shares and other equity other than portfolio investments	10	-45	73	-144
Increase (+)	10	0	73	10
Reduction (-)	0	-45	0	-154
Other financial assets (F.1, F.6 and F.7)	74	141	30	91
Adjustments ⁽³⁾	-247	-476	-184	213
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)	-242	-478	-188	163
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-5	2	4	50
of which: interest flows attributable to swaps and FRAs	-3	6	7	25
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⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	269	73	-46	52
Difference between capital and financial accounts (B.9-B.9f)	269	73	-46	52
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1 306	859	1 402	634
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5 787	6 646	8 048	8 682
Local government gross debt (level) (b) ⁽⁵⁾	5 787	6 646	8 048	8 682
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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 Data are in EEK (millions of units of national currency) Date: 23/09/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-1 244	-1 428	-612	1 453
Net acquisition (+) of financial assets ⁽²⁾	1 402	1 517	1 104	-967
Currency and deposits (F.2)	-44	206	842	187
Securities other than shares (F.3)	1 109	775	24	-717
Loans (F.4)	-5	-5	-3	0
Increase (+)	0	0	0	0
Reduction (-)	-5	-5	-3	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-5	-5	-3	0
Increase (+)	0	0	0	0
Reduction (-)	-5	-5	-3	0
Shares and other equity (F.5)	172	199	-46	-328
Portfolio investments, net ⁽²⁾	172	199	-46	-328
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)	170	342	287	-109
Adjustments ⁽³⁾	-89	-134	-408	-463
Net incurrence (-) of liabilities in financial derivatives (F.34)	-7	-4	10	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-82	-130	-418	-464
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(-) ⁽⁵⁾ 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	-69	45	-84	-18
Difference between capital and financial accounts (B.9-B.9f)	-69	45	-84	-18
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	5
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-8	-3	0	5
Social security gross debt (level) (b) ^(2,5)	0	0	0	5
Social security holdings of other subsectors debt (level) (c)-	8	3	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.

Statement Number	Member state: Estonia Data are in EEK (millions of units of national currency) Date: 23/09/2010	Year				
		2006 Finalised	2007 Half-finalised	2008 Half-finalised	2009 Half-finalised	2010 forecast
2	Trade credits and advances (AF.71 L)	2 098	2 594	2 136	2 345	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	120	231	196	1 178	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)	198 557	230 556	238 416	211 831	211 265

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