

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: 14/10/2013

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: 14/10/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-274,4	26,2	179,8	-41,2	-45,0
- Central government	S.1311	-111,8	-86,9	12,3	-129,9	-59,0
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-68,7	30,7	20,4	-32,2	-34,0
- Social security funds	S.1314	-93,9	82,4	147,1	120,9	48,0
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		991,3	961,3	982,4	1 712,1	1 857,0
<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	238,7	239,8	252,7	246,3	
Short-term	AF.331	4,2	0,0	0,0	0,0	
Long-term	AF.332	234,5	239,8	252,7	246,3	
Loans	AF.4	752,6	721,5	729,7	1 465,8	
Short-term	AF.41	10,2	6,3	7,2	9,9	
Long-term	AF.42	742,4	715,2	722,5	1 455,9	
General government expenditure on:						
Gross fixed capital formation	P.51	707,6	556,8	669,6	944,8	960,0
Interest (consolidated)	EDP D.41	29,1	19,9	23,3	28,5	30,0
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27,5	17,8	22,3	28,5	30,0
Gross domestic product at current market prices	B.1*g	13 969,7	14 371,1	16 216,4	17 415,1	18 463,0

(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	Year					
Data are in EURO (millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 14/10/2013						
Working balance in central government accounts	-107,4	6,6	-281,7	-50,4	-59	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0,0	0,0	0,0	0,0	0,0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0,0	0,6	0,4	-1,7	0,0	
Other accounts receivable (+)	38,8	-112,0	339,8	16,2	0	
Detail 1	-38,9	-99,1	319,0	-25,3		Time and accrual adjustment for EU grants, revenue side
Detail 2	-14,1	2,7	6,6	12,5		Time-adjustment for social security contribution (social security part)
Detail 3	21,9	9,0	19,8	14,3		Time-adjustment for VAT
Detail 4	69,9	-47,7	-5,6	14,7		Time-adjustment for excises
Detail 5		23,1				Sale of the AAU-s - cash not yet received from the buyers
Other accounts payable (-)	24,0	-42,2	-61,6	-71,0	0	
Detail 1	-10,4	-36,7	15,1	1,6		Military expenditures
Detail 2	-0,2	-38,0	-9,0	-71,4		Capital injections (non-financial capital transfers)
Detail 3	0,0	-17,1	-30,0	-0,8		Capital injections (financial transactions classified as capital transfers)
Detail 4	24,4	47,9	-37,7	-0,4		Time and accrual adjustment for EU grants on expenditure side
Detail 5	10,2	1,7	0,0	0,0		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	42,4	25,1	18,3	8,7	0,0	
Detail 1	8,2	-3,7	-2,9	2,9		Public legal institutions
Detail 2	14,0	9,1	9,7	2,3		Foundations
Detail 3	17,2	-2,3	-0,7	2,7		Hospitals
Detail 4	3,0	22,0	12,2	0,8		Enterprises
Other adjustments (+/-) (please detail)	-109,6	35,0	-2,9	-31,7	0,0	
Detail 1	-109,6	35,0	-2,9	-31,7		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)	-111,8	-86,9	12,3	-129,9	-59	

(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	Year					
Data are in EURO (millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 14/10/2013						
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						
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 EURO (millions of units of national currency) Date: 14/10/2013	2009	2010	Year 2011	2012	2013	
Working balance in local government accounts	-66,7	21,3	15,9	-1,9	-34	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
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)(-)	0,0	-2,0	0,1	0,4		
Other accounts receivable (+)	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Other accounts payable (-)	-5,7	-1,2	-1,7	-5,4		
Detail 1	-5,1	-1,0	-0,6	-4,3		Capital injections (non-financial capital transfers)
Detail 2	-0,6	-0,2	-1,1	-1,1		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	8,2	-3,6	-17,9	-14,4		
Detail 1	2,5	-9,4	1,0	9,0		Foundations
Detail 2	5,5	5,9	-18,7	-22,7		Hospitals
	0,2	-0,1	-0,2	-0,7		Enterprises
Other adjustments (+/-) (please detail)	-4,5	16,2	24,0	-10,9		
Detail 1	-4,5	16,2	24,0	-10,9		
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-68,7	30,7	20,4	-32,2	-34	
(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: 14/10/2013	Year					
	2009	2010	2011	2012	2013	
Working balance in social security accounts	-90,2	75,4	142,9	124,9	48	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-3,0	-0,1	2,5	-1,5		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-3,0	-0,1	2,5	-1,5		
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0	0		
Detail 1	-3,0	0,0	2,5	-1,5		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-0,4	-1,2	-1,1	-1,3		
Detail 1	-0,4	-1,2	-1,1	-1,3		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 (+)	-0,5	7,6	2,4	-2,1		
Detail 1	-0,5	7,6	2,4	-2,1		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)	0,2	0,7	0,4	0,9		
Detail 1	0,2	0,7	0,7	0,6		
Detail 2	0,0	0,0	-0,3	0,3		
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-93,9	82,4	147,1	120,9	48	
(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: 14/10/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	274,4	-26,2	-179,8	41,2
Net acquisition (+) of financial assets ⁽²⁾	145	92	-39	701
Currency and deposits (F.2)	426,7	-183,7	73,7	143,8
Securities other than shares (F.3)	-146,0	9,2	-222,4	-5,7
Loans (F.4)	38,9	57,0	8,1	342,0
Increase (+)	103,1	72,9	46,5	370,9
Reduction (-)	-64,2	-15,9	-38,4	-28,9
Short term loans (F.41), net	-0,1	-1,5	0,2	-0,5
Long-term loans (F.42)	39,0	58,5	7,9	342,5
Increase (+)	102,4	72,8	46,2	370,9
Reduction (-)	-63,4	-14,3	-38,3	-28,4
Shares and other equity (F.5)	-257,7	182,7	30,1	205,5
Portfolio investments, net ⁽²⁾	-221,4	-4,4	18,6	-3,5
Shares and other equity other than portfolio investments	-36,3	187,1	11,5	209,0
Increase (+)	18,4	187,1	11,5	209,2
Reduction (-)	-54,7	0,0	0,0	-0,2
Other financial assets (F.1, F.6 and F.7)	83,0	26,5	72,0	15,4
Adjustments ⁽²⁾	-167	-77	227	-3
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1,8	0,5	0,5	0,1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-164,9	-75,9	227,5	-2,4
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0,2	-1,7	-1,0	-1,1
of which: interest flows attributable to swaps and FRAs	-1,6	-2,0	-1,0	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	1,5	-18,4	12,4	-9,1
Difference between capital and financial accounts (B.9-B.9f)	1,5	-18,4	12,4	-9,1
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in general government (S.13) consolidated gross debt ^(1, 2)	253,9	-30,0	21,1	729,7

*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: 14/10/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	111,8	86,9	-12,3	129,9
Net acquisition (+) of financial assets ⁽²⁾	235	32	-192	593
Currency and deposits (F.2)	450,4	-217,1	-158,5	-188,0
Securities other than shares (F.3)	-95,7	-46,1	-131,5	195,5
Loans (F.4)	38,5	59,3	14,5	360,8
Increase (+)	103,6	74,8	53,1	389,9
Reduction (-)	-65,1	-15,5	-38,6	-29,1
Short term loans (F.41), net	-0,2	-1,4	0,2	-0,7
Long-term loans (F.42)	38,7	60,7	14,3	361,5
Increase (+)	103,1	74,8	52,9	389,9
Reduction (-)	-64,4	-14,1	-38,6	-28,4
Shares and other equity (F.5)	-223,9	190,6	17,8	215,1
Portfolio investments, net ⁽²⁾	-199,0	2,8	9,7	6,4
Shares and other equity other than portfolio investments	-24,9	187,8	8,1	208,7
Increase (+)	18,4	187,8	8,1	208,7
Reduction (-)	-43,3	0,0	0,0	0,0
Other financial assets (F.1, F.6 and F.7)	65,8	44,9	65,7	9,8
Adjustments ⁽³⁾	-138	-108	225	6
Net incurrence (-) of liabilities in financial derivatives (F.34)	0,0	-0,1	0,0	0,0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-137,9	-108,5	225,2	7,9
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	0,7	0,0	-1,5
of which: interest flows attributable to swaps and FRAs	0,0	-0,1	-0,1	-0,1
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	-0,3	-24,7	8,2	-8,3
Difference between capital and financial accounts (B.9-B.9f)	-0,3	-24,7	8,2	-8,3
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	208,7	-14,1	29,1	721,2
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	437,2	421,0	443,5	1 145,7
Central government gross debt (level) (b) ^(2, 5)	492,0	477,9	507,0	1 228,2
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	54,8	56,9	63,5	82,5

***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: 14/10/2013	Year			
	2009	2010	2011	2012
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 Data are in EURO (millions of units of national currency) Date: 14/10/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	68,7	-30,7	-20,4	32,2
Net acquisition (+) of financial assets ⁽²⁾	-39	13	31	5
Currency and deposits (F.2)	-35,5	24,1	18,5	-2,0
Securities other than shares (F.3)	-0,8	0,3	-1,0	-1,1
Loans (F.4)	-0,5	-0,4	0,3	0,3
Increase (+)	0,2	0,1	0,3	0,3
Reduction (-)	-0,7	-0,5	0,0	-0,1
Short term loans (F.41), net	0,2	-0,2	0,0	0,2
Long-term loans (F.42)	-0,7	-0,2	0,3	0,1
Increase (+)	0,0	0,1	0,3	0,1
Reduction (-)	-0,7	-0,3	0,0	-0,1
Shares and other equity (F.5)	-13,0	0,8	2,8	0,2
Portfolio investments, net ⁽²⁾	-1,6	1,5	-0,6	0,6
Shares and other equity other than portfolio investments	-11,4	-0,7	3,4	-0,4
Increase (+)	0,0	0,0	3,4	0,0
Reduction (-)	-11,4	-0,7	0,0	-0,4
Other financial assets (F.1, F.6 and F.7)	10,7	-11,6	10,3	7,1
Adjustments ⁽³⁾	11	-1	-15	-9
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1,6	0,5	0,2	0,1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	12,4	1,1	-14,5	-9,4
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	-2,4	-1,1	-0,1
of which: interest flows attributable to swaps and FRAs	-1,6	-1,9	-0,9	-0,4
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	3,7	4,5	3,7	0,3
Difference between capital and financial accounts (B.9-B.9f)	3,7	4,5	3,7	0,3
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in local government (S.1313) consolidated gross debt ^(1,2)	44,1	-13,8	-1,2	27,6
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	553,8	540,0	538,8	566,4
Local government gross debt (level) (b) ^(a)	553,8	540,0	538,8	566,4
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 Data are in EURO (millions of units of national currency) Date: 14/10/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	93,9	-82,4	-147,1	-120,9
Net acquisition (+) of financial assets ⁽²⁾	-66	60	137	129
Currency and deposits (F.2)	12,1	9,5	213,5	333,8
Securities other than shares (F.3)	-49,7	54,5	-90,1	-200,1
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)	-20,9	-8,8	9,6	-9,6
Portfolio investments, net ⁽²⁾	-20,9	-8,8	9,6	-9,6
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)	-7,6	5,1	3,6	5,1
Adjustments ⁽³⁾	-26	20	9	-8
Net incurrence (-) of liabilities in financial derivatives (F.34)	-0,3	0,1	0,2	0,0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-25,3	19,5	8,9	-7,6
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0,0	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	-1,9	2,5	1,2	-0,8
Difference between capital and financial accounts (B.9-B.9f)	-1,9	2,5	1,2	-0,8
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0,3	0,0	-0,2	-0,1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0,3	0,3	0,1	0,0
Social security gross debt (level) (b) ^(2, 5)	0,3	0,3	0,1	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.

Statement Number	Member state: Estonia Data are in EURO (millions of units of national currency) Date: 14/10/2013	Year				
		2009 final	2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 forecast
2	Trade credits and advances (AF.71 L)	149	162	192	199	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	75	68	51	58	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)	13 533	13 572	15 361	16 585	17 718

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