

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: Estonia

Date: 07/10/2014

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: 07/10/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	27,5	171,4	-49,3	-88,6	-38,0
- Central government	S.1311	-88,9	-0,1	-137,8	-63,8	-44,0
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	34,0	24,4	-31,5	-88,6	-29,0
- Social security funds	S.1314	82,4	147,1	120,0	63,8	35,0
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		963,1	984,3	1 711,6	1 887,5	1 882,0
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	239,8	252,5	246,2	278,4	
Short-term	AF.31	0,0	0,0	0,0	0,0	
Long-term	AF.32	239,8	252,5	246,2	278,4	
Loans	AF.4	723,3	731,8	1 465,4	1 609,1	
Short-term	AF.41	6,3	7,3	9,9	9,7	
Long-term	AF.42	717,0	724,5	1 455,5	1 599,4	
General government expenditure on:						
Gross fixed capital formation	P.51g	712,5	818,7	1 114,9	1 026,2	1 063,0
Interest (consolidated)	D.41 (uses)	19,1	21,9	28,6	25,8	27,0
Gross domestic product at current market prices	B.1*g	14 707,5	16 403,8	17 636,7	18 738,8	19 301,0

(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

Data are in EURO (millions of units of national currency)

Date: 07/10/2014

	2010	2011	Year 2012	2013	2014	
Working balance in central government accounts	6,6	-281,7	-50,4	30,2	-44	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	0	0	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 (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0,4	-0,4	-1,6	1,7	0	
Other accounts receivable (+)	-148,7	354,9	15,7	-42,8	0	
<i>Detail 1</i>	-99,1	319,0	-25,3	-57,2		Time and accrual adjustment for EU grants, revenue side
<i>Detail 2</i>	2,7	6,6	10,4	13,5		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	0,0	0,0	0,0		Sale of the AAU-s - cash not yet received from the buyers
<i>Detail 6</i>	-36,7	15,1	1,6	-9,8		Military expenditures
Other accounts payable (-)	-5,5	-76,7	-72,6	-46,1	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	-40,0		Time and accrual adjustment for EU grants on expenditure side
<i>Detail 4</i>	1,7	0,0	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	26,6	13,7	0,7	7,9	0	
<i>Detail 1</i>	-3,6	-1,7	2,9	5,8		Public legal institutions
<i>Detail 2</i>	6,3	-1,8	-5,8	-10,0		Foundations
<i>Detail 3</i>	-2,3	-1,8	2,7	2,2		Hospitals
<i>Detail 4</i>	26,2	19,0	0,9	9,9		Enterprises
Other adjustments (+/-) (please detail)	31,7	-9,9	-29,6	-14,7	0	
<i>Detail 1</i>	31,7	-9,9	-29,6	-14,7		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-88,9	-0,1	-137,8	-63,8	-44,0	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member State: Estonia Data are in ...(millions of units of national currency) Date: 07/10/2014	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		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 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: 07/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	21,3	15,9	-1,9	-64,4	-29	
<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		
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	-0,7	-0,4	0,6	-0,1		
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	0,0		Capital injections (non-financial capital transfers)
Detail 2	-0,2	-1,1	-1,1	0,0		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	-3,0	-17,2	-13,5	-27,5		
Detail 1	-9,3	-4,7	9,0	-1,1		Foundations
Detail 2	6,5	-13,7	-22,7	-12,0		Hospitals
Detail 3	-0,2	1,2	0,2	-14,4		Enterprises
Other adjustments (+/-) (please detail)	17,6	27,8	-11,3	3,4		
Detail 1	17,6	27,8	-11,3	3,4		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	34,0	24,4	-31,5	-88,6	-29	
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security deficit/surplus

Member State: Estonia Data are in EURO (millions of units of national currency) Date: 07/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in social security accounts	75,4	142,9	124,9	58,2	35	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	0,0	2,5	-2,3	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	2,5	-2,3	0,0		
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0	0,0		
of which: net settlements under swap contracts (+/-)	0,0	0,0	0,0	0,0		
Detail 1	0,0	2,5	-2,3	0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1,2	-1,1	-1,3	-1,9		
Detail 1	-1,2	-1,1	-1,3	-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 (D.41)(-)	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	0,0	0,0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0,6	0,4	0,8	0,8		
Detail 1	0,7	0,7	0,6	0,9		Depreciation
Detail 2	-0,1	-0,3	0,2	-0,1		Other revaluations
Detail 3						
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	82,4	147,1	120,0	63,8	35	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	-27,5	-171,4	49,3	88,6
Net acquisition (+) of financial assets ⁽²⁾	95	-38	720	83
Currency and deposits (F.2)	-183,6	73,2	143,2	144,6
Debt securities (F.3)	8,4	-221,3	-4,5	-187,9
Loans (F.4)	55,9	7,6	339,6	130,2
Increase (+)	73,3	9,2	340,9	133,4
Reduction (-)	-17,4	-1,6	-1,3	-3,2
Short term loans (F.4.1), net	-1,6	0,2	0,3	-3,5
Long-term loans (F.4.2)	57,5	7,4	339,3	133,7
Increase (+)	74,6	8,7	340,5	135,2
Reduction (-)	-17,1	-1,3	-1,2	-1,5
Equity and investment fund shares/units (F.5)	182,7	30,7	205,4	76,0
Portfolio investments, net ⁽²⁾	-4,5	18,8	-3,7	6,9
Equity and investment fund shares/units other than portfolio investments	187,2	11,9	209,1	69,1
Increase (+)	189,4	14,9	217,3	79,9
Reduction (-)	-2,2	-3,0	-8,2	-10,8
Financial derivatives (F.71)	-1,1	0,4	-1,0	-3,2
Other accounts receivable (F.8)	32,2	71,5	37,7	-76,6
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	-81	213	-43	-6
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2,0	-1,8	-1,7	0,5
Net incurrence (-) of other accounts payable (F.8)	-77,5	214,8	-40,6	-29,0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,0	0,9	0,8	0,0
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0,3	-0,7	-1,0	1,7
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	21,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	-17,0	17,3	0,1	10,0
Difference between capital and financial accounts (B.9-B.9f)	-17,0	17,3	0,1	10,0
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in general government (S.13) consolidated gross debt ^(1,2)	-30,8	21,2	727,3	175,9

*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.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*	88,9	0,1	137,8	63,8
Net acquisition (+) of financial assets ⁽²⁾	31	-192	613	53
Currency and deposits (F.2)	-217,1	-158,4	-188,0	94,7
Debt securities (F.3)	-47,5	-131,4	195,4	-187,9
Loans (F.4)	58,4	14,4	358,3	148,9
Increase (+)	75,5	15,9	359,6	151,9
Reduction (-)	-17,1	-1,5	-1,3	-3,0
Short term loans (F.41), net	-1,3	0,2	0,1	-3,1
Long-term loans (F.42)	59,7	14,2	358,2	152,0
Increase (+)	76,5	15,4	359,4	153,4
Reduction (-)	-16,8	-1,2	-1,2	-1,4
Equity and investment fund shares/units (F.5)	190,5	17,6	214,8	74,8
Portfolio investments, net ⁽²⁾	2,7	9,7	6,0	6,3
Equity and investment fund shares/units other than portfolio investments	187,8	7,9	208,8	68,5
Increase (+)	187,8	10,4	211,0	68,5
Reduction (-)	0,0	-2,5	-2,2	0,0
Financial derivatives (F.71)	0,0	0,0	0,0	0,0
Other accounts receivable (F.8)	46,5	65,5	32,0	-78,0
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	-111	212	-31	-29
Net incurrence (-) of liabilities in financial derivatives (F.71)	-0,1	0,0	0,0	0,0
Net incurrence (-) of other accounts payable (F.8)	-109,8	211,6	-29,8	-30,4
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,1	0,9	0,8	0,0
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0,4	-0,4	-1,6	1,7
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	-23,0	8,8	1,5	-4,0
Difference between capital and financial accounts (B.9-B.9f)	-23,0	8,8	1,5	-4,0
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-13,9	28,7	721,2	83,6
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	420,6	442,9	1 145,0	1 209,0
Central government gross debt (level) (b) ^(2, 5)	477,5	506,2	1 227,4	1 311,0
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	56,9	63,3	82,4	102,0

*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 central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

*Please note that the sign convention for net 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.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	-34,0	-24,4	31,5	88,6
Net acquisition (+) of financial assets ⁽²⁾	17	31	5	4
Currency and deposits (F.2)	24,1	18,1	-2,5	-9,2
Debt securities (F.3)	0,0	0,0	0,0	0,0
Loans (F.4)	-0,4	0,0	0,3	1,0
Increase (+)	-0,1	0,1	0,4	1,3
Reduction (-)	-0,3	-0,1	-0,1	-0,3
Short term loans (F.41), net	-0,2	0,0	0,2	-0,3
Long-term loans (F.42)	-0,2	0,0	0,1	1,3
Increase (+)	0,1	0,0	0,1	1,4
Reduction (-)	-0,3	0,0	0,0	-0,1
Equity and investment fund shares/units (F.5)	0,9	3,4	0,2	1,2
Portfolio investments, net ⁽²⁾	1,6	-0,5	-0,2	0,6
Equity and investment fund shares/units other than portfolio investments	-0,7	3,9	0,4	0,6
Increase (+)	1,4	4,4	6,4	11,4
Reduction (-)	-2,1	-0,5	-6,0	-10,8
Financial derivatives (F.71)	0,1	0,3	-0,8	-3,2
Other accounts receivable (F.8)	-7,3	9,5	7,8	13,7
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	-2	-15	-12	5
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2,0	-2,0	-1,6	0,5
Net incurrence (-) of other accounts payable (F.8)	0,7	-13,0	-10,6	-16,0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0,0	0,0	0,0	0,0
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0,7	-0,4	0,6	-0,1
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	21,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	3,8	7,5	0,4	14,4
Difference between capital and financial accounts (B.9-B.9f)	3,8	7,5	0,4	14,4
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-14,8	-1,0	25,3	111,9
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	542,2	541,3	566,6	678,5
Local government gross debt (level) (b) ⁽⁵⁾	542,2	541,3	566,6	678,5
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	-82,4	-147,1	-120,0	-63,8
Net acquisition (+) of financial assets ⁽²⁾	60	137	129	64
Currency and deposits (F.2)	9,5	213,5	333,8	59,2
Debt securities (F.3)	55,8	-90,1	-199,9	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
Equity and investment fund shares/units (F.5)	-8,7	9,6	-9,6	0,0
Portfolio investments, net ⁽²⁾	-8,7	9,6	-9,6	0,0
Equity and investment fund shares/units 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
Financial derivatives (F.71)	-1,3	0,0	-0,2	0,0
Other accounts receivable (F.8)	5,1	3,5	5,2	5,0
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	20	9	-7	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0,1	0,2	0,0	0,0
Net incurrence (-) of other accounts payable (F.8)	19,6	8,9	-7,3	0,0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0,0	0,0	0,0	0,0
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0,0	0,0	0,0	0,0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0,0	0,0	0,0	0,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	2,3	1,3	-2,1	-0,4
Difference between capital and financial accounts (B.9-B.9f)	2,3	1,3	-2,1	-0,4
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) ⁽²⁾	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.3 and AF.4 at face value.

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

Statement Number	Member State: Estonia Data are in ...(millions of units of national currency) Date: 07/10/2014	Year				
		2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 half-finalized	2014 forecast
2	Trade credits and advances (AF.81 L)	162,5	191,4	200,1	189,0	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	16,2	29,2	40,8	77,3	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)	13 946,4	15 556,8	16 932,2	18 266,5	18 685,0

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

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