



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Estonia

Date: 15/10/2021

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/deficit 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 surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit 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 surplus/ deficit and debt levels and provision of associated data

Member State: Estonia Data are in ...(millions of units of national currency) Date: 15/10/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-113	-144	34	-1 502	-1 006
- Central government	S.1311	-111	-269	-15	-1 193	-1 050
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-59	59	-25	9	-1
- Social security funds	S.1314	56	67	74	-318	46
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2 174	2 127	2 373	5 098	5 330
<i>By category:</i>						
Currency and deposits	AF.2	39	30	40	32	
Debt securities	AF.3	264	194	248	2 056	
Short-term	AF.31	0	0	100	425	
Long-term	AF.32	264	194	148	1 631	
Loans	AF.4	1 871	1 904	2 085	3 011	
Short-term	AF.41	8	5	4	3	
Long-term	AF.42	1 863	1 899	2 081	3 008	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 355	1 372	1 378	1 558	1 846
Interest (consolidated)	D.41 (uses)	8	8	8	10	7
Gross domestic product at current market prices	B.1*g	23 834	25 818	27 732	26 835	30 149

(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 surplus/ deficit

Member State: Estonia	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 15/10/2021						
Working balance in central government accounts	-100	-319	-160	-1 214	-1 050	
<i>Basis of the working balance</i>	cash	accrual	accrual	mixed	planned	
Financial transactions included in the working balance	-1	5	13	0	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	5	13	0	0	Superdividends
Equities, sales (-)	-1	0	0	0	0	Superdividends
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	-2	-5	-7	-11	0	
<i>Detail 1</i>	-2	-5	-7	-11		Non-financial transactions in non-financial assets
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	om 2017 interests are on accrual basis in WB and there are no special cases requiring additional adjustment
Other accounts receivable (+)	-6	2	0	0	0	
<i>Detail 1</i>	-6	2				Adjustments on contributions to EU budget
<i>Detail 2</i>						
Other accounts payable (-)	63	0	0	-148	0	
<i>Detail 1</i>	63			-148		Temporary suspension of second pension pillar payments (4%)
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-95	-14	101	23	0	
<i>Detail 1</i>	11	-24	26	40		Public legal institutions
<i>Detail 2</i>	-7	1	18	-37		Foundations
<i>Detail 3</i>	24	4	13	-8		Hospitals
<i>Detail 4</i>	-123	4	44	28		Enterprises
Other adjustments (+/-) (please detail)	30	63	39	157	0	
<i>Detail 1</i>			17			Capital injections (financial transactions classified as capital transfers in WB)
<i>Detail 2</i>	9	2	5	2		Losses from doubtful receivables
<i>Detail 3</i>				103		Revaluations in financial assets-liabilities
<i>Detail 4</i>	-5	-2	1	3		Difference between accrual based tax interest and cash figures.
<i>Detail 5</i>		12	10	9		Transfer (accrual base) to local government replaced with cash
<i>Detail 6</i>	22	20				Adjustments in intra-sectoral transactions
<i>Detail 7</i>	11	29	6	5		Removal of consolidation and adjustment figures imputed by the SSSC
<i>Detail 8</i>	-6	1	1	35		Other changes (mostly in consolidation between and within subsector)
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-111	-269	-15	-1 193	-1 050	

(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 surplus/ deficit

Member State: Estonia Data are in ... (millions of units of national currency) Date: 15/10/2021	2017	2018	Year 2019	2020	2021	
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 lending (+)/ net borrowing (-) 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 lending (+)/ net borrowing (-) (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 surplus/ deficit

Member State: Estonia Data are in ...(millions of units of national currency) Date: 15/10/2021	2017	2018	Year 2019	2020	2021	
Working balance in local government accounts	-66	26	-14	-17		
<i>Basis of the working balance</i>	mixed	mixed	accrual	accrual		
Financial transactions included in the working balance	5	21	2	44		
Loans (+/-)	0	10	-1	34		
Equities (+/-)	5	11	3	10		Includes superdividends for 2017-2020
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
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 (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	1	31	9	-1		
Detail 1	0	6	2	15		Foundations
Detail 2	3	8	0	5		Hospitals
Detail 3	-2	17	7	-21		Enterprises
Other adjustments (+/-) (please detail)	1	-19	-22	-17		
Detail 1	4	-16	-9	-5		Discrepancy: accrual adjustments, intra-sectoral transactions and others
Detail 2	-3	-4	-3	-3		Capital injections (financial transactions classified as capital transfers)
Detail 3			-10	-9		Difference between the accrual based working balance (starting from 2019) and cash based D.5
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-59	59	-25	9		
(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 surplus/ deficit

Member State: Estonia	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 15/10/2021						
Working balance in social security accounts	61	69	78	-307		
<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		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-5	-4	-7	-5		
<i>Detail 1</i>	-5	-4	-7	-5		Gross capital formation (part of gross capital formation recorded only on balance sheets and not in profit-loss accounts)
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	-3	-2	-2	-10		
<i>Detail 1</i>	-3	-2	-2	-10		between taxes recorded as social contribution in government sector accounts and tax revenues recorded in the reports of units included in
<i>Detail 2</i>						
Other accounts payable (-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	3	4	4	4		
<i>Detail 1</i>	3	4	4	4		Depreciation
<i>Detail 2</i>	0	0	0	0		Other revaluations
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	56	67	74	-318		

(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

Please mention data sources.

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

Member State: Estonia Data are in...(millions of units of national currency) Date: 15/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	113	144	-34	1 502
Net acquisition (+) of financial assets ⁽²⁾	-12	87	434	1 434
Currency and deposits (F.2)	301	-148	517	920
Debt securities (F.3)	-303	119	-119	129
Loans (F.4)	7	13	-3	251
Increase (+)	49	59	37	285
Reduction (-)	-42	-46	-40	-33
Short term loans (F.41), net	0	-1	0	0
Long-term loans (F.42)	7	14	-2	252
Increase (+)	49	60	38	285
Reduction (-)	-42	-46	-40	-33
Equity and investment fund shares/units (F.5)	3	-59	11	157
Portfolio investments, net ⁽²⁾	3	1	25	2
Equity and investment fund shares/units other than portfolio investments	1	-60	-14	156
Increase (+)	4	46	3	163
Reduction (-)	-3	-105	-17	-7
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-20	163	28	-23
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-90	-270	-194	-269
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	1	0	-1
Net incurrence (-) of other accounts payable (F.8)	-138	-263	-194	-259
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-3	4	-20
Issuances above(-)/below(+) nominal value	0	0	0	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	-4	-4	-6
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	60	0	1	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-12	-8	39	58
Difference between capital and financial accounts (B.9-B.9f)	-12	-8	39	58
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	0	-47	246	2 724

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 ...(millions of units of national currency) Date: 15/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	111	269	15	1 193
Net acquisition (+) of financial assets ⁽²⁾	-33	28	396	1 315
Currency and deposits (F.2)	296	-196	485	729
Debt securities (F.3)	-303	119	-119	129
Loans (F.4)	-16	-11	-14	247
Increase (+)	26	35	26	280
Reduction (-)	-42	-46	-40	-33
Short term loans (F.41), net	0	-1	-1	0
Long-term loans (F.42)	-16	-10	-13	247
Increase (+)	26	35	27	280
Reduction (-)	-42	-46	-40	-33
Equity and investment fund shares/units (F.5)	2	-61	12	151
Portfolio investments, net ⁽²⁾	2	3	25	1
Equity and investment fund shares/units other than portfolio investments	0	-63	-13	149
Increase (+)	1	40	0	154
Reduction (-)	-1	-103	-13	-5
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-12	177	32	59
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-72	-256	-157	-227
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-123	-250	-157	-218
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-3	4	-20
Issuances above(-)/below(+) nominal value	0	0	0	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	-5	-4	-6
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	63	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1	-7	44	58
Difference between capital and financial accounts (B.9-B.9f)	-1	-7	44	58
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	5	34	298	2 339
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	2 315	2 373	2 681	5 023
Central government gross debt (level) (b) ^(2,5)	2 383	2 417	2 715	5 053
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	68	44	34	31

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 ... (millions of units of national currency) Date: 15/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (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 lending/ net borrowing 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 surplus/ deficit 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 ... (millions of units of national currency) Date: 15/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	59	-59	25	-9
Net acquisition (+) of financial assets ⁽²⁾	25	73	40	198
Currency and deposits (F.2)	5	48	32	191
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	1
Increase (+)	1	0	0	1
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	1
Increase (+)	1	0	0	2
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	2	2	-1	7
Portfolio investments, net ⁽²⁾	1	-2	0	0
Equity and investment fund shares/units other than portfolio investments	0	4	-1	7
Increase (+)	3	6	3	9
Reduction (-)	-3	-2	-4	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	19	23	9	-1
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-25	-35	-41	-67
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	-1
Net incurrence (-) of other accounts payable (F.8)	-22	-35	-42	-66
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	-3	0	1	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-11	-1	-6	1
Difference between capital and financial accounts (B.9-B.9f)	-11	-1	-6	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	48	-22	19	123
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	758	736	755	877
Local government gross debt (level) (b) ^(2,*)	758	736	755	877
Local government holdings of other subsectors debt (level) (c) ^(*)	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 ...(millions of units of national currency) Date: 15/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-56	-67	-74	318
Net acquisition (+) of financial assets ⁽²⁾	89	94	93	-253
Currency and deposits (F.2)	76	83	81	-260
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	14	11	12	7
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽⁴⁾	-34	-28	-20	-64
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-34	-28	-20	-64
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	1	0	1	-1
Difference between capital and financial accounts (B.9-B.9f)	1	0	1	-1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁶⁾	-898	-981	-1 062	-802
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	898	981	1 062	802

*Please note that the sign convention for net lending/ net borrowing 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: 15/10/2021	Year				
		2017 final	2018 half-finalized	2019 half-finalized	2020 half-finalized	2021 forecast
2	Trade credits and advances (AF.81 L)	291	327	347	348	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	50	44	37	38	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)	23 248	25 276	27 215	26 587	29 848

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