

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: 06/10/2015

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 surplus/ deficit and debt levels and provision of associated data

Member State: Estonia Data are in EURO (millions of units of national currency) Date: 06/10/2015	ESA 2010 codes	2011	2012	Year 2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	193,1	-46,4	-27,0	146,9	89,1
- Central government	S.1311	22,4	-131,9	-2,3	86,7	76,0
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	23,6	-34,5	-88,5	-2,6	-6,6
- Social security funds	S.1314	147,1	120,0	63,8	62,8	19,7
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		985,6	1 713,4	1 889,1	2 072,4	2 058,9
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	252,5	246,2	278,4	270,7	
Short-term	AF.31	0,0	0,0	0,0	0,0	
Long-term	AF.32	252,5	246,2	278,4	270,7	
Loans	AF.4	733,1	1 467,2	1 610,7	1 801,7	
Short-term	AF.41	8,6	11,7	11,3	7,2	
Long-term	AF.42	724,5	1 455,5	1 599,4	1 794,5	
General government expenditure on:						
Gross fixed capital formation	P.51g	819,3	1 120,7	1 054,1	1 004,8	1 112,0
Interest (consolidated)	D.41 (uses)	21,5	26,0	21,3	20,8	15,8
Gross domestic product at current market prices	B.1*g	16 667,6	18 006,0	19 014,8	19 962,7	20 575,6

(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 EURO (millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 06/10/2015						
Working balance in central government accounts	-281,7	-50,4	30,2	41,1	76,0	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	0,0	0,0	0,0	0,0	0,0	
Loans, granted (+)	0,0	0,0	0,0	0,0	0,0	
Loans, repayments (-)	0,0	0,0	0,0	0,0	0,0	
Equities, acquisition (+)	0,0	0,0	0,0	0,0	0,0	
Equities, sales (-)	0,0	0,0	0,0	0,0	0,0	
Other financial transactions (+/-)	0,0	0,0	0,0	0,0	0,0	
of which: transactions in debt liabilities (+/-)	0,0	0,0	0,0	0,0	0,0	
of which: net settlements under swap contracts (+/-)	0,0	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 (D.41)(-)	-0,4	-1,6	1,7	-0,4	0,0	
Other accounts receivable (+)	354,9	15,7	-42,8	54,8	0,0	
Detail 1	319,0	-25,3	-57,2	-25,7		Time and accrual adjustment for EU grants, revenue side
Detail 2	6,6	10,4	13,5	14,5		Time-adjustment for social security contribution (social security part)
Detail 3	19,8	14,3	7,3	14,2		Time-adjustment for VAT
Detail 4	-5,6	14,7	3,4	8,0		Time-adjustment for excises
Detail 5	15,1	1,6	-9,8	29,6		Military expenditures
Detail 6				14,2		Adjustments on contributions to EU budget
Other accounts payable (-)	-37,7	-0,4	-58,1	23,8	0,0	
Detail 1	-37,7	-0,4	-40,0	13,2		Time and accrual adjustment for EU grants on expenditure side
Detail 2			-18,1	10,6		Adjustment associated with the sale of ETS
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	27,3	13,3	56,7	-58,3	0,0	
Detail 1	12,0	16,4	22,3	-0,6		Public legal institutions
Detail 2	-1,8	-6,2	-9,7	-9,2		Foundations
Detail 3	-1,8	2,7	2,6	-10,7		Hospitals
Detail 4	18,9	0,4	41,5	-37,8		Enterprises
Other adjustments (+/-) (please detail)	-40,0	-108,5	10,0	25,7	0,0	
Detail 1	-1,0	-99,4	16,1	67,0		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2	-9,0	-8,3	-6,1	-4,5		Capital injections (non-financial capital transfers)
Detail 3	-30,0	-0,8	0,0	-0,6		Capital injections (financial transactions classified as capital transfers)
Detail 4				-36,2		Debt assumption for Estonian Air
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	22,4	-131,9	-2,3	86,7	76,0	

(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 surplus/ deficit

Member State: Estonia Data are in ...(millions of units of national currency) Date: 06/10/2015	2011	2012	Year 2013	2014	2015	
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		
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 (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 lending (+)/ net borrowing (-) 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 lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Estonia	2011	2012	Year 2013	2014	2015	
Data are in EURO (millions of units of national currency)						
Date: 06/10/2015						
Working balance in local government accounts	15,9	-1,9	-64,4	0,6	-6,6	
<i>Basis of the working balance</i>	mixed	mixed	mixed	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)(-)	-0,4	0,6	-0,1	1,0		
Other accounts receivable (+)	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Other accounts payable (-)	0,0	0,0	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	-17,2	-13,7	-27,7	6,2		
Detail 1	-4,7	8,8	-1,3	4,3		Foundations
Detail 2	-13,7	-22,7	-12,0	6,6		Hospitals
	1,2	0,2	-14,4	-4,7		Enterprises
Other adjustments (+/-) (please detail)	25,3	-19,5	3,7	-10,4		
Detail 1	27,0	-14,1	3,7	-6,5		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2	-0,6	-4,3	0,0	-3,9		Capital injections (non-financial capital transfers)
Detail 3	-1,1	-1,1	0,0	0,0		Capital injections (financial transactions classified as capital transfers)
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	23,6	-34,5	-88,5	-2,6	-6,6	

(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 Data are in EURO (millions of units of national currency) Date: 06/10/2015	2011	2012	Year 2013	2014	2015	
Working balance in social security accounts	142,9	124,9	58,2	64,7	19,7	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	2,5	-2,3	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 (+/-)	2,5	-2,3	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	2,5	-2,3	0,0	0,0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1,1	-1,3	-1,9	-2,0		
Detail 1	-1,1	-1,3	-1,9	-2,0		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	0,0	0,0		
Other accounts receivable (+)	2,4	-2,1	6,7	-1,4		
Detail 1	2,4	-2,1	6,7	-1,4		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 lending (+)/ net borrowing (-) of other social security bodies	0,0	0,0	0,0	0,0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0,4	0,8	0,8	1,5		
Detail 1	0,7	0,6	0,9	1,4		Depreciation
Detail 2	-0,3	0,2	-0,1	0,1		Other revaluations
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	147,1	120,0	63,8	62,8	19,7	

(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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-193,1	46,4	27,0	-146,9
Net acquisition (+) of financial assets ⁽²⁾	-15	728	148	258
Currency and deposits (F.2)	97,6	123,7	175,7	6,7
Debt securities (F.3)	-249,1	50,9	-171,3	141,1
Loans (F.4)	48,2	298,7	130,4	-19,8
<i>Increase (+)</i>	50,5	300,0	133,6	48,6
<i>Reduction (-)</i>	-2,3	-1,3	-3,2	-68,4
Short term loans (F.41), net	40,2	-39,7	-3,5	-0,8
Long-term loans (F.42)	8,0	338,4	133,9	-19,0
<i>Increase (+)</i>	9,9	339,6	135,4	49,3
<i>Reduction (-)</i>	-1,9	-1,2	-1,5	-68,3
Equity and investment fund shares/units (F.5)	17,0	219,3	77,8	39,4
Portfolio investments, net ⁽²⁾	3,5	9,8	6,8	0,3
Equity and investment fund shares/units other than portfolio investments	13,5	209,5	71,0	39,1
<i>Increase (+)</i>	16,5	217,7	81,8	39,1
<i>Reduction (-)</i>	-3,0	-8,2	-10,8	0,0
Financial derivatives (F.71)	0,4	-1,0	-3,2	0,8
Other accounts receivable (F.8)	71,3	36,5	-61,2	89,7
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	210	-38	-7	77
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1,8	-1,7	0,5	0,8
Net incurrence (-) of other accounts payable (F.8)	211,8	-36,2	-30,3	12,9
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0,9	0,8	0,0	1,1
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0,7	-1,0	1,7	0,4
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	21,0	62,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	19,0	-8,6	7,6	-4,9
Difference between capital and financial accounts (B.9-B.9f)	19,0	-8,6	7,6	-4,9
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in general government (S.13) consolidated gross debt ^(1, 2)	21,5	727,8	175,7	183,3

***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 EURO (millions of units of national currency) Date: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-22,4	131,9	2,3	-86,7
Net acquisition (+) of financial assets ⁽²⁾	-169	620	117	128
Currency and deposits (F.2)	-133,9	-207,5	125,7	-118,0
Debt securities (F.3)	-159,1	250,8	-171,3	140,7
Loans (F.4)	54,8	317,5	149,0	-19,2
Increase (+)	57,0	318,8	152,0	49,1
Reduction (-)	-2,2	-1,3	-3,0	-68,3
Short term loans (F.41), net	40,2	-39,9	-3,1	-0,5
Long-term loans (F.42)	14,6	357,4	152,1	-18,7
Increase (+)	16,5	358,6	153,5	49,5
Reduction (-)	-1,9	-1,2	-1,4	-68,2
Equity and investment fund shares/units (F.5)	4,1	228,6	76,7	32,5
Portfolio investments, net ⁽²⁾	-5,5	19,5	6,3	0,3
Equity and investment fund shares/units other than portfolio investments	9,6	209,1	70,4	32,2
Increase (+)	12,1	211,3	70,4	32,2
Reduction (-)	-2,5	-2,2	0,0	0,0
Financial derivatives (F.71)	0,0	0,0	0,0	0,0
Other accounts receivable (F.8)	65,3	30,7	-62,7	92,1
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	209	-27	-30	71
Net incurrence (-) of liabilities in financial derivatives (F.71)	0,0	0,0	0,0	0,0
Net incurrence (-) of other accounts payable (F.8)	208,6	-25,7	-31,6	8,3
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0,9	0,8	0,0	1,1
Issuances above(-)/below(+) nominal value	0,0	0,0	0,0	0,0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0,4	-1,6	1,7	-0,4
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	62,0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0,0	0,0	0,0	0,0
Statistical discrepancies	11,0	-3,7	-6,5	-4,6
Difference between capital and financial accounts (B.9-B.9f)	11,0	-3,7	-6,5	-4,6
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	28,9	721,8	83,3	107,8
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	444,2	1 146,8	1 210,6	1 315,8
Central government gross debt (level) (b) ^(2, 5)	507,4	1 229,2	1 312,5	1 420,3
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	63,2	82,4	101,9	104,5

***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 EURO (millions of units of national currency) Date: 06/10/2015	Year			
	2011	2012	2013	2014
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 EURO (millions of units of national currency) Date: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-23,6	34,5	88,5	2,6
Net acquisition (+) of financial assets ⁽²⁾	31	5	4	73
Currency and deposits (F.2)	18,1	-2,5	-9,2	70,5
Debt securities (F.3)	0,0	0,0	0,0	0,4
Loans (F.4)	0,0	0,3	1,0	2,0
Increase (+)	0,1	0,4	1,3	2,1
Reduction (-)	-0,1	-0,1	-0,3	-0,1
Short term loans (F.41), net	0,0	0,2	-0,3	0,0
Long-term loans (F.42)	0,0	0,1	1,3	2,0
Increase (+)	0,0	0,1	1,4	2,1
Reduction (-)	0,0	0,0	-0,1	-0,1
Equity and investment fund shares/units (F.5)	3,4	0,2	1,2	6,9
Portfolio investments, net ⁽²⁾	-0,5	-0,2	0,6	0,0
Equity and investment fund shares/units other than portfolio investments	3,9	0,4	0,6	6,9
Increase (+)	4,4	6,4	11,4	6,9
Reduction (-)	-0,5	-6,0	-10,8	0,0
Financial derivatives (F.71)	0,3	-0,8	-3,2	0,8
Other accounts receivable (F.8)	9,5	7,8	13,7	-8,0
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽³⁾	-15	-12	5	5
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2,0	-1,6	0,5	0,7
Net incurrence (-) of other accounts payable (F.8)	-13,0	-10,6	-16,0	2,8
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⁾ (+)	-0,4	0,6	-0,1	1,0
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	21,0	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	6,7	-2,6	14,5	-1,6
Difference between capital and financial accounts (B.9-B.9f)	6,7	-2,6	14,5	-1,6
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-1,0	25,3	111,9	78,1
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	541,3	566,6	678,5	756,6
Local government gross debt (level) (b) ^(2, 5)	541,3	566,6	678,5	756,6
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 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 EURO (millions of units of national currency) Date: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-147,1	-120,0	-63,8	-62,8
Net acquisition (+) of financial assets ⁽²⁾	137	130	64	60
Currency and deposits (F.2)	213,5	333,8	59,2	54,3
Debt securities (F.3)	-90,1	-199,9	0,0	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)	9,6	-9,6	0,0	0,0
Portfolio investments, net ⁽²⁾	9,6	-9,6	0,0	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)	0,0	0,0	0,0	0,0
Other accounts receivable (F.8)	3,5	5,2	5,0	5,6
Other financial assets (F.1, F.6)	0,0	0,0	0,0	0,0
Adjustments ⁽²⁾	9	-7	0	2
Net incurrence (-) of liabilities in financial derivatives (F.71)	0,2	0,0	0,0	0,0
Net incurrence (-) of other accounts payable (F.8)	8,9	-7,3	0,0	1,6
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(-) ⁽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	1,3	-2,3	-0,4	1,3
Difference between capital and financial accounts (B.9-B.9f)	1,3	-2,3	-0,4	1,3
Other statistical discrepancies (+/-)	0,0	0,0	0,0	0,0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-0,2	-0,1	0,0	0,0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0,1	0,0	0,0	0,0
Social security gross debt (level) (b) ^(2, 5)	0,1	0,0	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 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: 06/10/2015	Year				
		2011 final	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	193,7	198,9	189,0	193,8	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	28,5	40,7	75,8	55,1	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)	15 836,0	17 301,7	18 629,6	19 503,8	20 199,5

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

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