



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

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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 ...(millions of units of national currency) Date: 11/04/2025	ESA 2010 codes	2021	2022	Year 2023	2024	2025
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-808	-392	-1 199	-601	-1 250
- Central government	S.1311	-813	-442	-1 149	-490	-897
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-132	-139	-220	-153	-175
- Social security funds	S.1314	137	190	171	41	-178
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		5 794	6 965	7 708	9 327	10 128
<i>By category:</i>						
Currency and deposits	AF.2	76	109	86	33	
Debt securities	AF.3	2 004	2 945	3 605	5 258	
Short-term	AF.31	399	350	521	984	
Long-term	AF.32	1 605	2 594	3 084	4 274	
Loans	AF.4	3 714	3 912	4 017	4 035	
Short-term	AF.41	3	6	4	2	
Long-term	AF.42	3 711	3 906	4 013	4 033	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 819	1 964	2 526	2 418	3 080
Interest (consolidated)	D.41 (uses)	20	40	137	233	234
Gross domestic product at current market prices	B.1*g	31 456	36 443	38 188	39 510	41 627

(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 Data are in ...(millions of units of national currency) Date: 11/04/2025	2021	2022	Year 2023	2024	2025	
Working balance in central government accounts	-935	-547	-1 663	-1 272	-897	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
Financial transactions included in the working balance	-8	-1	0	0	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-8	-1	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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-10	1	-36	-6	0	
Detail 1	-10	-1	-22	-5		Non-financial transactions in non-financial assets
Detail 2	0	1	-16	-1		Rerouting
Detail 3	-1	0	2	0		Reclassification
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
Detail 1						
Detail 2						
Other accounts payable (-)	-105	-106	-27	109	0	
Detail 1	-106	-86	-26	105		Adjustment associated with the sale of ETS (taxes)
Detail 2	1	-20	-1	4		Adjustment associated with the sale of 5g licences
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	76	-103	-5	180	0	
Detail 1	39	35	75	76		Public legal institutions
Detail 2	26	26	61	62		Foundations
Detail 3	-29	-36	-92	27		Hospitals
Detail 4	39	-128	-49	15		Enterprises
Other adjustments (+/-) (please detail)	171	314	582	499	0	
Detail 1	-30	0	0	0		Capital injections
Detail 2	1	4	2	4		Losses from doubtful receivables
Detail 3	16	7	-5	29		Revaluations in assets
Detail 4	-1	0	-1	-1		Difference between accrual based tax interest and cash figures.
Detail 5	24	9	9	11		Removal of consolidation and adjustment figures imputed by the SSSC
Detail 6	0	-20	-3	2		Change in pension and other provisions
Detail 7	-126	25	271	0		Provisions for the temporary suspension of second pension pillar payments (4%)
Detail 8	291	312	358	356		Depreciation
Detail 9	14	-36	-2	-10		Changes in inventories
Detail 10	3	3	8	9		Residual value of assets sold
Detail 11	-17	-4	0	0		Difference in recording loans not expected to be repaid
Detail 12	3	-6	0	0		Difference in recording provisions for standardised guarantees
Detail 13	-9	-9	-1	0		Difference in recording interest on suspension of second pension pillar payments
Detail 14			-101	101		Difference in recording of military expenditure
Detail 15		29	48	-2		Discrepancy
Net lending (+)/ net borrowing (-) of central government (S.1311)	-813	-442	-1 149	-490	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: 11/04/2025	2021	2022	Year 2023	2024	2025	
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	Year					
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	2025	
Date: 11/04/2025						
Working balance in local government accounts	-136	-100	-105	-142		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	103	5	-77	9		
Loans (+/-)	31	-4	-13	-6		
Equities (+/-)	71	10	-63	15		
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	-76	-16	-10	16		
Detail 1	4	-3	-1	-3		Foundations
Detail 2	-1	-5	1	18		Hospitals
Detail 3	-79	-8	-9	1		Enterprises
Other adjustments (+/-) (please detail)	-23	-29	-29	-36		
Detail 1	-3	-5	-3	0		Capital injections (financial transactions classified as capital transfers)
Detail 2	-10	-12	5	-19		Difference between the accrual based working balance (starting from 2019) and cash based D.5
Detail 3	-9	-13	-31	-17		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-132	-139	-220	-153		

(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)	2021	2022	2023	2024	2025	
Date: 11/04/2025						
Working balance in social security accounts	127	194	172	44		
<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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-3	-8	-6	-12		
Detail 1	-3	-8	-6	-12		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 (+)	6	-1	-2	-3		
Detail 1	6	-1	-2	-3		between taxes recorded as social contribution in government sector accounts and tax revenues recorded in the reports of units included in
Detail 2						
Other accounts payable (-)	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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	6	6	7	12		
Detail 1	5	5	6	6		Depreciation
Detail 2	1	0	1	6		Discrepancy
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	137	190	171	41		
(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 ...(millions of units of national currency) Date: 11/04/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	808	392	1 199	601
Net acquisition (+) of financial assets ⁽²⁾	82	1 566	169	1 303
Currency and deposits (F.2)	-30	-379	156	290
Debt securities (F.3)	-180	1 433	-440	707
Loans (F.4)	31	64	-150	-45
Increase (+)	43	81	6	30
Reduction (-)	-11	-17	-157	-76
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	31	64	-150	-45
Increase (+)	42	81	6	30
Reduction (-)	-11	-17	-156	-75
Equity and investment fund shares/units (F.5)	42	43	82	49
Portfolio investments, net ⁽²⁾	-4	8	15	26
Equity and investment fund shares/units other than portfolio investments	46	35	67	22
Increase (+)	71	39	68	25
Reduction (-)	-25	-4	0	-3
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	219	405	521	303
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-461	-779	-611	-409
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-450	-762	-580	-388
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-12	-3	-1	-3
Issuances above(-)/below(+) nominal value	1	2	-15	8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-17	-15	-32
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⁾ (+/-)	0	2	0	5
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	44	-8	-13	124
Difference between capital and financial accounts (B.9-B.9f)	44	-8	-13	124
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	474	1 171	743	1 619

*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: 11/04/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	813	442	1 149	490
Net acquisition (+) of financial assets ⁽²⁾	116	1 540	135	1 209
Currency and deposits (F.2)	89	-358	137	241
Debt securities (F.3)	-180	1 433	-440	707
Loans (F.4)	28	65	-153	-59
Increase (+)	39	81	3	16
Reduction (-)	-10	-16	-156	-75
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	29	65	-153	-59
Increase (+)	39	81	3	16
Reduction (-)	-10	-16	-156	-75
Equity and investment fund shares/units (F.5)	-23	37	79	42
Portfolio investments, net ⁽²⁾	-4	8	15	28
Equity and investment fund shares/units other than portfolio investments	-19	29	63	14
Increase (+)	5	29	63	15
Reduction (-)	-24	-1	0	-1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	200	364	513	278
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-460	-747	-593	-371
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-448	-730	-564	-344
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-12	-3	-1	-3
Issuances above(-)/below(+) nominal value	1	2	-15	8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-16	-14	-32
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	63	42	36	144
Difference between capital and financial accounts (B.9-B.9f)	63	42	36	144
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	531	1 277	726	1 471
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	5 607	6 884	7 613	9 087
Central government gross debt (level) (b) ^(2,5)	5 636	6 913	7 639	9 110
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	29	29	26	23

***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: 11/04/2025	Year			
	2021	2022	2023	2024
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 ⁽³⁾	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(-) ⁽⁵⁾ 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: 11/04/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	132	139	220	153
Net acquisition (+) of financial assets ⁽²⁾	-48	9	40	28
Currency and deposits (F.2)	-120	-21	20	49
Debt securities (F.3)	0	0	0	1
Loans (F.4)	-1	0	0	11
Increase (+)	1	0	0	11
Reduction (-)	-1	-1	-1	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1	0	0	11
Increase (+)	1	0	0	11
Reduction (-)	-1	-1	-1	0
Equity and investment fund shares/units (F.5)	65	6	3	6
Portfolio investments, net ⁽²⁾	0	0	-1	-2
Equity and investment fund shares/units other than portfolio investments	65	6	4	8
Increase (+)	66	10	4	9
Reduction (-)	-1	-4	0	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	8	24	17	-39
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-17	6	-41	11
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-18	5	-40	5
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	-1	-1	1
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	2	0	6
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-22	-51	-49	-27
Difference between capital and financial accounts (B.9-B.9f)	-22	-51	-49	-27
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	46	103	170	165
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 096	1 199	1 369	1 534
Local government gross debt (level) (b) ⁽⁵⁾	1 096	1 199	1 369	1 534
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 11/04/2025	Year			
	2021	2022	2023	2024
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-137	-190	-171	-41
Net acquisition (+) of financial assets ⁽²⁾	142	209	178	33
Currency and deposits (F.2)	106	209	157	20
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)	36	0	21	13
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-9	-20	-7	1
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-9	-20	-7	1
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	4	1	0	7
Difference between capital and financial accounts (B.9-B.9f)	4	1	0	7
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) ⁽⁵⁾	-909	-1 117	-1 274	-1 294
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	909	1 117	1 274	1 294

***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.

