



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: 15/04/2021

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 ...(millions of units of national currency) Date: 15/04/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
Net lending (+)/ net borrowing (-)	B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	-171	-144	22	-1 331	-1 898
- Central government	S.1311	-169	-269	-26	-1 018	-1 787
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-59	59	-26	6	-47
- Social security funds	S.1314	56	67	74	-320	-65
General government consolidated gross debt		half-finalized	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		2 174	2 127	2 372	4 953	6 645
<i>By category:</i>						
Currency and deposits	AF.2	39	30	40	31	
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	2 084	2 865	
Short-term	AF.41	8	5	4	3	
Long-term	AF.42	1 863	1 898	2 080	2 862	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 357	1 378	1 393	1 548	1 879
Interest (consolidated)	D.41 (uses)	8	8	8	10	11
Gross domestic product at current market prices	B.1*g	23 858	25 938	28 112	27 167	28 215

(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: 15/04/2021

	Year					
	2017	2018	2019	2020	2021	
Working balance in central government accounts	-100	-319	-160	-1 208	-1 787	
<i>Basis of the working balance</i>	cash	accrual	mixed	mixed	planned	
Financial transactions included in the working balance	-1	5	13	8	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	5	13	8	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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-2	-5	-7	-11	0	
Detail 1	-2	-5	-7	-11		Non-financial transactions in non-financial assets
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	from 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	
Detail 1	-6	2				Adjustments on contributions to EU budget
Detail 2						
Other accounts payable (-)	0	0	0	0	0	
Detail 1						
Detail 2						
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	94	79	0	
Detail 1	11	-24	26	28		Public legal institutions
Detail 2	-7	1	11	25		Foundations
Detail 3	24	4	13	-4		Hospitals
Detail 4	-123	4	44	30		Enterprises
Other adjustments (+/-) (please detail)	34	62	34	114	0	
Detail 1				26		Discrepancy between dividends in WB
Detail 2			17			Capital injections (financial transactions classified as capital transfers in WB)
Detail 3	9	2	5	1		Losses from doubtful receivables
Detail 4				68		Revaluations in financial assets-liabilities not included in B.9
Detail 5	-5	-2	1	0		Difference between accrual based tax interest and cash figures.
Detail 6		12	10	9		Transfer (accrual base) to local government replaced with cash
Detail 7	22	20				Adjustments in intra-sectoral transactions
Detail 8	11	29	6	7		Removal of consolidation and adjustment figures imputed by the SSSC
Detail 9	-2	1	-3	3		Other changes (mostly in consolidation between and within subsector)
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-169	-269	-26	-1 018	-1 787	

(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: 15/04/2021	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		

(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 Data are in ...(millions of units of national currency) Date: 15/04/2021	2017	2018	Year 2019	2020	2021	
Working balance in local government accounts	-66	26	-14	-23		
<i>Basis of the working balance</i>	mixed	mixed	accrual	accrual		
Financial transactions included in the working balance	5	21	2	45		
Loans (+/-)	0	10	-1	34		
Equities (+/-)	5	11	3	11		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	8	-8		
Detail 1	0	6	2	12		Foundations
Detail 2	3	8	0	2		Hospitals
Detail 3	-2	17	6	-23		Enterprises
Other adjustments (+/-) (please detail)	1	-19	-22	-8		
Detail 1	4	-16	-9	1		Discrepancy: accrual adjustments, intra-sectoral transactions and others
Detail 2	-3	-4	-3	0		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	-26	6	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 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: 15/04/2021						
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-5	-4	-7	-6		
Detail 1	-5	-4	-7	-6		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 (+)	-3	-2	-2	-10		
Detail 1	-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
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)	3	4	4	3		
Detail 1	3	4	4	4		Depreciation
Detail 2	0	0	0	0		Other revaluations
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	56	67	74	-320		
(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: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	171	144	-22	1 331
Net acquisition (+) of financial assets ⁽²⁾	-12	88	435	1 408
Currency and deposits (F.2)	301	-148	518	921
Debt securities (F.3)	-303	119	-119	129
Loans (F.4)	7	13	-3	247
Increase (+)	49	59	37	280
Reduction (-)	-42	-46	-40	-33
Short term loans (F.41), net	0	-1	0	0
Long-term loans (F.42)	7	14	-3	247
Increase (+)	49	60	38	280
Reduction (-)	-42	-46	-40	-33
Equity and investment fund shares/units (F.5)	3	-58	11	161
Portfolio investments, net ⁽²⁾	3	1	25	1
Equity and investment fund shares/units other than portfolio investments	1	-59	-14	160
Increase (+)	4	46	3	167
Reduction (-)	-3	-105	-17	-7
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-20	163	27	-50
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-143	-271	-195	-235
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-129	-264	-195	-232
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-3	4	-17
Issuances above(-)/below(+) nominal value	0	0	0	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	-4	-4	-3
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⁾ (+/-)	-3	0	0	1
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-17	-8	27	77
Difference between capital and financial accounts (B.9-B.9f)	-17	-8	27	77
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	0	-47	245	2 581

*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: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	169	269	26	1 018
Net acquisition (+) of financial assets ⁽²⁾	-33	29	397	1 280
Currency and deposits (F.2)	296	-196	487	730
Debt securities (F.3)	-303	119	-119	129
Loans (F.4)	-16	-11	-14	244
Increase (+)	26	35	26	277
Reduction (-)	-42	-46	-40	-33
Short term loans (F.41), net	0	-1	-1	0
Long-term loans (F.42)	-16	-10	-13	244
Increase (+)	26	35	27	277
Reduction (-)	-42	-46	-40	-33
Equity and investment fund shares/units (F.5)	2	-60	12	150
Portfolio investments, net ⁽²⁾	2	3	25	1
Equity and investment fund shares/units other than portfolio investments	0	-63	-13	149
Increase (+)	1	41	0	154
Reduction (-)	-1	-103	-13	-5
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-12	177	32	28
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-125	-257	-158	-185
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	1	0	0
Net incurrence (-) of other accounts payable (F.8)	-114	-251	-157	-181
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-7	-3	4	-17
Issuances above(-)/below(+) nominal value	0	0	0	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	-4	-4	-3
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	-7	-7	32	81
Difference between capital and financial accounts (B.9-B.9f)	-7	-7	32	81
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	5	34	298	2 194
Central government contribution to general government debt (a=b-c)⁽⁵⁾	2 314	2 373	2 681	4 878
Central government gross debt (level) (b) ^(2,5)	2 382	2 417	2 715	4 909
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: 15/04/2021	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 ⁽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(-) ⁽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: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	59	-59	26	-6
Net acquisition (+) of financial assets ⁽²⁾	25	73	40	193
Currency and deposits (F.2)	5	48	32	192
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	1	0	1	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 (+)	1	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	2	2	-1	11
Portfolio investments, net ⁽²⁾	1	-2	0	0
Equity and investment fund shares/units other than portfolio investments	0	4	-1	11
Increase (+)	3	6	3	13
Reduction (-)	-3	-2	-4	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	19	23	9	-9
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-25	-35	-42	-62
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-22	-35	-42	-63
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	0	1
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-11	-1	-6	-2
Difference between capital and financial accounts (B.9-B.9f)	-11	-1	-6	-2
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	48	-22	18	124
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	758	736	754	877
Local government gross debt (level) (b) = ^a	758	736	754	877
Local government holdings of other subsectors debt (level) (c) ^a	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: 15/04/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-56	-67	-74	320
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 ⁽³⁾	-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	-2
Difference between capital and financial accounts (B.9-B.9f)	1	0	1	-2
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⁾	-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) ⁽³⁾	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.

