



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: 07/04/2022

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: 07/04/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
Net lending (+)/ net borrowing (-)	B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	-144	34	-1 502	-721	-698
- Central government	S.1311	-269	-15	-1 193	-742	-781
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	59	-25	9	-115	-40
- Social security funds	S.1314	67	74	-318	136	123
General government consolidated gross debt		half-finalized	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		2 127	2 373	5 098	5 535	6 363
<i>By category:</i>						
Currency and deposits	AF.2	30	40	32	76	
Debt securities	AF.3	194	248	2 056	2 005	
Short-term	AF.31	0	100	425	400	
Long-term	AF.32	194	148	1 631	1 605	
Loans	AF.4	1 904	2 085	3 011	3 454	
Short-term	AF.41	5	4	3	3	
Long-term	AF.42	1 899	2 081	3 008	3 451	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 372	1 378	1 558	1 736	1 953
Interest (consolidated)	D.41 (uses)	8	8	10	8	12
Gross domestic product at current market prices	B.1*g	25 818	27 732	26 835	30 660	32 368

(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: 07/04/2022

	2018	2019	Year 2020	2021	2022	
Working balance in central government accounts	-319	-160	-1 214	-866	-781	
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	5	13	0	2	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	5	13	0	2	0	Superdividends
Equities, sales (-)	0	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	-5	-7	-11	-10	0	
<i>Detail 1</i>	-5	-7	-11	-10		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 (+)	2	0	0	0	0	
<i>Detail 1</i>	2					Adjustments on contributions to EU budget
<i>Detail 2</i>						
Other accounts payable (-)	0	0	-148	0	0	
<i>Detail 1</i>			-148			Provisions for the 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	-14	101	23	78	0	
<i>Detail 1</i>	-24	26	40	32		Public legal institutions
<i>Detail 2</i>	1	18	-37	20		Foundations
<i>Detail 3</i>	4	13	-8	-28		Hospitals
<i>Detail 4</i>	4	44	28	54		Enterprises
Other adjustments (+/-) (please detail)	63	39	157	54	0	
<i>Detail 1</i>		17		-10		Capital injections (financial transactions classified as capital transfers in WB)
<i>Detail 2</i>	2	5	2	1		Losses from doubtful receivables
<i>Detail 3</i>			103	32		Revaluations in financial assets-liabilities
<i>Detail 4</i>	-2	1	3	1		Difference between accrual based tax interest and cash figures.
<i>Detail 5</i>	12	10	9	8		Transfer (accrual base) to local government replaced with cash
<i>Detail 6</i>	20					Adjustments in intra-sectoral transactions
<i>Detail 7</i>	29	6	5	9		Removal of consolidation and adjustment figures imputed by the SSSC
<i>Detail 8</i>	1	1	35	13		Other changes (mostly in consolidation between and within subsector)
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-269	-15	-1 193	-742	-781	

(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: 07/04/2022	2018	2019	Year 2020	2021	2022	
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: 07/04/2022	2018	2019	Year 2020	2021	2022	
Working balance in local government accounts	26	-14	-17	-140		
<i>Basis of the working balance</i>	mixed	mixed	accrual	accrual		
Financial transactions included in the working balance	21	2	44	102		
Loans (+/-)	10	-1	34	31		
Equities (+/-)	11	3	10	70		Includes superdividends for 2018-2021
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	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<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 local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	31	9	-1	-56		
<i>Detail 1</i>	6	2	15	-1		Foundations
<i>Detail 2</i>	8	0	5	-2		Hospitals
<i>Detail 3</i>	17	7	-21	-53		Enterprises
Other adjustments (+/-) (please detail)	-19	-22	-17	-20		
<i>Detail 1</i>	-16	-9	-5	-9		Discrepancy: accrual adjustments, intra-sectoral transactions and others
<i>Detail 2</i>	-4	-3	-3	-4		Capital injections (financial transactions classified as capital transfers)
<i>Detail 3</i>		-10	-9	-8		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	-25	9	-115		
<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 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)	2018	2019	2020	2021	2022	
Date: 07/04/2022						
Working balance in social security accounts	69	78	-307	127		
<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	-4	-7	-5	-3		
Detail 1	-4	-7	-5	-3		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 (+)	-2	-2	-10	6		
Detail 1	-2	-2	-10	6		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)	4	4	4	6		
Detail 1	4	4	4	5		Depreciation
Detail 2	0	0	0	1		Other revaluations
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	67	74	-318	136		
(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: 07/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	144	-34	1 502	721
Net acquisition (+) of financial assets ⁽²⁾	87	434	1 434	251
Currency and deposits (F.2)	-148	517	920	-7
Debt securities (F.3)	119	-119	129	-180
Loans (F.4)	13	-3	251	45
Increase (+)	59	37	285	88
Reduction (-)	-46	-40	-33	-44
Short term loans (F.41), net	-1	0	0	0
Long-term loans (F.42)	14	-2	252	45
Increase (+)	60	38	285	88
Reduction (-)	-46	-40	-33	-43
Equity and investment fund shares/units (F.5)	-59	11	157	52
Portfolio investments, net ⁽²⁾	1	25	2	-3
Equity and investment fund shares/units other than portfolio investments	-60	-14	156	55
Increase (+)	46	3	163	79
Reduction (-)	-105	-17	-7	-23
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	163	28	-23	341
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-270	-194	-269	-590
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	-1	0
Net incurrence (-) of other accounts payable (F.8)	-263	-194	-259	-570
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3	4	-20	-14
Issuances above(-)/below(+) nominal value	0	0	16	1
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	-4	-6	-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⁾ (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-8	39	58	56
Difference between capital and financial accounts (B.9-B.9f)	-8	39	58	56
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-47	246	2 724	437

*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: 07/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	269	15	1 193	742
Net acquisition (+) of financial assets ⁽²⁾	28	396	1 315	288
Currency and deposits (F.2)	-196	485	729	111
Debt securities (F.3)	119	-119	129	-180
Loans (F.4)	-11	-14	247	42
Increase (+)	35	26	280	85
Reduction (-)	-46	-40	-33	-43
Short term loans (F.41), net	-1	-1	0	0
Long-term loans (F.42)	-10	-13	247	42
Increase (+)	35	27	280	85
Reduction (-)	-46	-40	-33	-43
Equity and investment fund shares/units (F.5)	-61	12	151	-11
Portfolio investments, net ⁽²⁾	3	25	1	-3
Equity and investment fund shares/units other than portfolio investments	-63	-13	149	-8
Increase (+)	40	0	154	14
Reduction (-)	-103	-13	-5	-22
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	177	32	59	326
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-256	-157	-227	-583
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-250	-157	-218	-563
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3	4	-20	-14
Issuances above(-)/below(+) nominal value	0	0	16	1
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-5	-4	-6	-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⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-7	44	58	63
Difference between capital and financial accounts (B.9-B.9f)	-7	44	58	63
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	34	298	2 339	510
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	2 373	2 681	5 023	5 535
Central government gross debt (level) (b) ^(2, 5)	2 417	2 715	5 053	5 563
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	44	34	31	28

*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: 07/04/2022	Year			
	2018	2019	2020	2021
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: 07/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-59	25	-9	115
Net acquisition (+) of financial assets ⁽²⁾	73	40	198	-58
Currency and deposits (F.2)	48	32	191	-118
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	1	0
Increase (+)	0	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	1	0
Increase (+)	0	0	2	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	2	-1	7	63
Portfolio investments, net ⁽²⁾	-2	0	0	0
Equity and investment fund shares/units other than portfolio investments	4	-1	7	63
Increase (+)	6	3	9	64
Reduction (-)	-2	-4	-2	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	23	9	-1	-3
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-35	-41	-67	-15
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-1	0
Net incurrence (-) of other accounts payable (F.8)	-35	-42	-66	-15
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	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1	-6	1	-11
Difference between capital and financial accounts (B.9-B.9f)	-1	-6	1	-11
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-22	19	123	31
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	736	755	877	908
Local government gross debt (level) (b) ⁽⁵⁾	736	755	877	908
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: 07/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-67	-74	318	-136
Net acquisition (+) of financial assets ⁽²⁾	94	93	-253	142
Currency and deposits (F.2)	83	81	-260	106
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)	11	12	7	36
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-28	-20	-64	-10
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-28	-20	-64	-10
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	0	1	-1	4
Difference between capital and financial accounts (B.9-B.9f)	0	1	-1	4
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⁾	-981	-1 062	-802	-909
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	981	1 062	802	909

*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.

