



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: 11/10/2023

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: 11/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	34	-1 490	-767	-349	-1 275
- Central government	S.1311	-16	-1 182	-797	-406	-1 247
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-25	9	-106	-105	-124
- Social security funds	S.1314	74	-317	137	162	96
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		2 373	5 094	5 534	6 657	7 524
<i>By category:</i>						
Currency and deposits	AF.2	40	32	76	109	
Debt securities	AF.3	248	2 056	2 004	2 945	
Short-term	AF.31	100	425	399	350	
Long-term	AF.32	148	1 631	1 605	2 594	
Loans	AF.4	2 085	3 007	3 454	3 604	
Short-term	AF.41	4	3	3	6	
Long-term	AF.42	2 081	3 005	3 451	3 599	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 379	1 563	1 759	1 851	2 131
Interest (consolidated)	D.41 (uses)	8	21	21	28	202
Gross domestic product at current market prices	B.1*g	27 951	27 430	31 169	36 011	38 782

(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: 11/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	-397	-1 425	-935	-547	-1 247	
<i>Basis of the working balance</i>	<i>accrual</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>	
Financial transactions included in the working balance	-13	-5	-8	-1	0	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-13	-5	-8	-1	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	-7	-14	-11	0	0	
<i>Detail 1</i>	-7	-11	-10	-1		Non-financial transactions in non-financial assets
<i>Detail 2</i>	0	0	0	0		Rerouting
<i>Detail 3</i>	0	-2	-1	0		Reclassification
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	Starting from 2017 interests are on accrual basis in WB and there are no special cases requiring additional adjustments.
Other accounts receivable (+)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-2	2	-105	-106	0	
<i>Detail 1</i>	-3	0	-106	-86		Adjustment associated with the sale of ETS (taxes)
<i>Detail 2</i>	1	1	1	-20		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	97	46	79	-87	0	
<i>Detail 1</i>	24	40	39	35		Public legal institutions
<i>Detail 2</i>	15	-15	27	28		Foundations
<i>Detail 3</i>	13	-7	-29	-36		Hospitals
<i>Detail 4</i>	44	28	42	-114		Enterprises
Other adjustments (+/-) (please detail)	306	213	183	335	0	
<i>Detail 1</i>	-7	-35	-30	0		Capital injections
<i>Detail 2</i>	5	2	1	4		Losses from doubtful receivables
<i>Detail 3</i>	-1	101	16	7		Revaluations in assets
<i>Detail 4</i>	1	3	-1	0		Difference between accrual based tax interest and cash figures.
<i>Detail 5</i>	10	9	10	12		Difference between the accrual based working balance and cash based D.5 (transfer to local government)
<i>Detail 6</i>	6	5	24	9		Removal of consolidation and adjustment figures imputed by the SSSC
<i>Detail 7</i>	0	-1	80	4		Change in pension provisions
<i>Detail 8</i>	0	-148	-206	0		Provisions for the temporary suspension of second pension pillar payments (4%)
<i>Detail 9</i>	265	275	291	312		Depreciation
<i>Detail 10</i>	6	-27	14	-8		Changes in inventories
<i>Detail 11</i>	2	2	3	3		Residual value of assets sold
<i>Detail 12</i>	0	20	-17	-4		Difference in recording loans not expected to be repaid
<i>Detail 13</i>	0	3	3	-6		Difference in recording provisions for standardised guarantees
<i>Detail 14</i>	0	-9	-13	0		Difference in recording interest on suspension of second pension pillar payments
<i>Detail 15</i>	20	13	6	1		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-16	-1 182	-797	-406	-1 247	

(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: 11/10/2023						
	2019	2020	Year 2021	2022	2023	
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						
Data are in ...(millions of units of national currency)						
Date: 11/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in local government accounts	-19	-15	-136	-99		
<i>Basis of the working balance</i>	accrual	mixed	mixed	mixed		
Financial transactions included in the working balance	2	44	102	5		
Loans (+/-)	-1	34	31	-4		
Equities (+/-)	3	10	71	9		Includes superdividends for 2019-2022
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	9	-3	-53	18		
Detail 1	2	13	1	-3		Foundations
Detail 2	0	5	-1	-5		Hospitals
Detail 3	7	-22	-53	26		Enterprises
Other adjustments (+/-) (please detail)	-16	-16	-19	-28		
Detail 1	-3	-3	-3	-5		Capital injections (financial transactions classified as capital transfers)
Detail 2	-10	-9	-10	-12		Difference between the accrual based working balance (starting from 2019) and cash based D.5
Detail 3	-3	-4	-6	-11		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-25	9	-106	-105		
(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 ...(millions of units of national currency)						
Date: 11/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	78	-307	127	194		
<i>Basis of the working balance</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>	<i>accrual</i>		
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	-7	-5	-3	-36		
Detail 1	-7	-5	-3	-36		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	-10	6	-1		
Detail 1	-2	-10	6	-1		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		
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	5	6	6		
Detail 1	4	5	5	5		Depreciation
Detail 2	0	0	1	0		Discrepancy
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	74	-317	137	162		

(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-34	1 490	767	349	
Net acquisition (+) of financial assets ⁽²⁾	433	1 426	111	1 470	
Currency and deposits (F.2)	517	918	-23	-374	
Debt securities (F.3)	-119	129	-180	1 433	
Loans (F.4)	-4	246	46	67	
Increase (+)	36	280	93	115	
Reduction (-)	-40	-33	-47	-48	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-4	247	46	67	
Increase (+)	37	280	92	115	
Reduction (-)	-40	-33	-47	-48	
Equity and investment fund shares/units (F.5)	11	157	45	37	
Portfolio investments, net ⁽²⁾	25	1	0	27	
Equity and investment fund shares/units other than portfolio investments	-14	156	45	10	
Increase (+)	3	163	71	15	
Reduction (-)	-17	-7	-26	-5	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	28	-24	223	307	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-192	-273	-463	-708	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-1	1	0	
Net incurrence (-) of other accounts payable (F.8)	-194	-259	-438	-687	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	4	-17	-12	-3	
Issuances above(-)/below(+) nominal value	0	16	1	2	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	-13	-15	-20	
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⁾ (+/-)	1	1	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	39	78	25	13	
Difference between capital and financial accounts (B.9-B.9f)	39	78	25	13	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	246	2 721	439	1 124	

*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	16	1 182	797	406	
Net acquisition (+) of financial assets ⁽²⁾	395	1 307	146	1 443	
Currency and deposits (F.2)	485	726	98	-354	
Debt securities (F.3)	-119	129	-180	1 433	
Loans (F.4)	-15	242	43	66	
Increase (+)	25	275	90	114	
Reduction (-)	-40	-33	-47	-48	
Short term loans (F.41), net	-1	0	0	0	
Long-term loans (F.42)	-14	242	43	66	
Increase (+)	26	275	89	114	
Reduction (-)	-40	-33	-47	-48	
Equity and investment fund shares/units (F.5)	12	151	-19	31	
Portfolio investments, net ⁽²⁾	25	1	0	27	
Equity and investment fund shares/units other than portfolio investments	-13	149	-19	5	
Increase (+)	0	154	5	5	
Reduction (-)	-13	-5	-24	-1	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	32	59	204	266	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-156	-231	-462	-668	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-157	-218	-436	-648	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	4	-17	-12	-3	
Issuances above(-)/below(+) nominal value	0	16	1	2	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	-12	-15	-19	
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	43	77	31	72	
Difference between capital and financial accounts (B.9-B.9f)	43	77	31	72	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	298	2 335	512	1 252	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	2 681	5 018	5 533	6 786	
Central government gross debt (level) (b) ^(2, 5)	2 715	5 050	5 562	6 814	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	34	32	29	27	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	25	-9	106	105	
Net acquisition (+) of financial assets ⁽²⁾	40	198	-49	8	
Currency and deposits (F.2)	32	191	-120	-21	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	0	1	0	0	
Increase (+)	0	1	0	0	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	1	0	0	
Increase (+)	0	2	0	0	
Reduction (-)	0	0	0	0	
Equity and investment fund shares/units (F.5)	-1	7	64	6	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1	7	64	6	
Increase (+)	3	9	66	10	
Reduction (-)	-4	-2	-2	-4	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	9	-1	8	23	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-41	-65	-17	-2	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-1	1	0	
Net incurrence (-) of other accounts payable (F.8)	-42	-66	-18	-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	-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⁾ (+/-)	1	1	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-5	0	-10	-31	
Difference between capital and financial accounts (B.9-B.9f)	-5	0	-10	-31	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	19	124	30	80	
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	755	878	909	988	
Local government gross debt (level) (b) ^(2, 3)	755	878	909	988	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-74	317	-137	-162	
Net acquisition (+) of financial assets ⁽²⁾	93	-253	142	209	
Currency and deposits (F.2)	81	-260	106	209	
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)	12	7	36	0	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-20	-64	-9	-20	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-20	-64	-9	-20	
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	1	4	-27	
Difference between capital and financial accounts (B.9-B.9f)	1	1	4	-27	
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⁾	-1 062	-802	-909	-1 117	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	1 062	802	909	1 117	

***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: 11/10/2023	Year				
		2019 final	2020 half-finalized	2021 half-finalized	2022 half-finalized	2023 forecast
2	Trade credits and advances (AF.81 L)	347	348	424	519	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	37	37	38	39	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)	27 427	27 068	30 693	35 149	38 047
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					