

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: Estonia

Date: 11/04/2011

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

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member state: Estonia Data are in EUROS (millions of units of national currency) Date: 11/04/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		Half-finalised	Half-finalised	Half-finalised	Half-finalised	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	402	-457	-240	18	-78
- Central government	S.1311	387	-388	-82	-92	-193
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-76	-108	-65	27	0
- Social security funds	S.1314	91	39	-93	84	115
		Half-finalised	Half-finalised	Half-finalised	Half-finalised	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		592	741	991	951	989
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	122	171	239	240	
Short-term	AF.331	0	0	4	0	
Long-term	AF.332	122	171	235	240	
Loans	AF.4	470	571	753	711	
Short-term	AF.41	13	9	10	6	
Long-term	AF.42	457	562	743	705	
General government expenditure on:						
Gross fixed capital formation	P.51	812	852	701	526	573
Interest (consolidated)	EDP D.41	27	35	41	22	36
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27	38	45	21	36
Gross domestic product at current market prices	B.1*g	15,828	16,107	13,861	14,501	15,654

(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 deficit/surplus

Member state: Estonia	2007	2008	Year 2009	2010	2011	
Data are in EUROS (millions of units of national currency)						
Date: 11/04/2011						
Working balance in central government accounts	383	-297	-107	9	-193	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Cash	
Financial transactions included in the working balance	0	0	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 (-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1	0					
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	2	5	0	0	
Other accounts receivable (+)	69	-43	69	-185	0	
Detail 1	-11	12	-39	-118		Time and accrual adjustment for EU grants, revenue side
Detail 2	31	7	-14	3		Time-adjustment for social security contribution (social security part)
Detail 3	-2	-26	53	-22		Time-adjustment for VAT
Detail 4	53	-37	70	-48		Time-adjustment for excises
Detail 5	-2	0	0	0		Qual adjustment of fines on excess stock fees (cash flows are replaced with flows based on the claims raised by government against
Other accounts payable (-)	-70	-47	24	-26	0	
Detail 1	9	36	-10	-37		Military expenditures
Detail 2	-64	-71	0	-45		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
Detail 3	-29	-22	24	54		Time and accrual adjustment for EU grants on expenditure side
Detail 4	13	10	10	2		Qual adjustment of fines on excess stock fees (cash flows are replaced with flows based on decisions of Court and European
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-70	22	36	15	0	
Detail 1	-24	-14	7	-8		Public legal institutions
Detail 2	19	28	10	-9		Foundations
	-14	-32	16	-2		Hospitals
	-50	39	3	33		Enterprises
Other adjustments (+/-) (please detail)	75	-24	-109	94	0	
Detail 1	75	-24	-109	71		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2				23		Sale of the AAU-s - cash not yet received from the buyers
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	387	-388	-82	-92	-193	

(ESA 95 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 deficit/surplus

Member state: Estonia Data are in EUROS (millions of units of national currency) Date: 11/04/2011	2007	2008	Year 2009	2010	2011	
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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M		

(ESA 95 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 deficit/surplus

Member state: Estonia	Year					
Data are in EUROS (millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 11/04/2011						
Working balance in local government accounts	-17	-64	-67	21	0	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash		
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		
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 (EDP D.41)(-)	0	0	-2	-2		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	-7	-6	-4	0		
Detail 1	-7	-6	-4	0		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-11	-3	8	-5		
Detail 1	-3	-1	2	-11		Foundations
Detail 2	-6	-2	5	6		Hospitals
Detail 3	-2	0	0	0		Enterprises
Other adjustments (+/-) (please detail)	-41	-36	-1	13		
Detail 1	-41	-36	-1	13		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-76	-108	-65	27	0	

(ESA 95 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 deficit/surplus

Member state: Estonia Data are in EUROS (millions of units of national currency) Date: 11/04/2011	Year					
	2007	2008	2009	2010	2011	
Working balance in social security accounts	88	39	-90	75	115	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual		
Financial transactions included in the working balance	0	2	-5	-2		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	2	-5	-2		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1	0	2	-5	-2		Holding gains
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 (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	3	-2	2	12		
Detail 1	-2	-6	-1	8		Differences between social tax in government accounts and in the reports of Estonian Health Insurance Fund
Detail 2	6	4	3	4		Estimated revenues from interest (accrual interest of securities are not recorded as revenue in report of Estonian Unemployment Insurance Fund)
Other accounts payable (-)	0	-1	-1	-1		
Detail 1	0	-1	-1	-1		Cross capital formation (part of gross capital formation recorded only in balance sheets and not in profit-loss accounts)
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	1	0	1		
Detail 1	0	0	0	1		Depreciation of fixed assets
Detail 2	0	0	0	0		Other changes in volumes
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	91	39	-93	84	115	
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member state: Estonia Data are in EUROS (millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-402	457	240	-18
Net acquisition (+) of financial assets ⁽²⁾	461	-274	121	47
Currency and deposits (F.2)	-24	14	349	-138
Securities other than shares (F.3)	229	-327	-146	7
Loans (F.4)	-11	-7	65	-14
Increase (+)	0	2	68	2
Reduction (-)	-11	-8	-3	-16
Short term loans (F.41), net	-1	2	0	-2
Long-term loans (F.42)	-10	-8	65	-12
Increase (+)	0	0	67	2
Reduction (-)	-10	-8	-3	-14
Shares and other equity (F.5)	132	5	-256	171
Portfolio investments, net ⁽²⁾	-20	-15	-223	-4
Shares and other equity other than portfolio investments	152	20	-33	175
Increase (+)	152	20	26	175
Reduction (-)	0	0	-58	0
Other financial assets (F.1, F.6 and F.7)	134	41	110	21
Adjustments ⁽³⁾	-75	-42	-115	-77
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	1	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-77	-44	-120	-77
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	2	5	-1
of which: interest flows attributable to swaps and FRAs	0	3	4	-2
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	18	8	4	8
Difference between capital and financial accounts (B.9-B.9f)	18	8	4	8
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	2	149	250	-40

*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Member state: Estonia	Year			
Data are in EUROS (millions of units of national currency)	2007	2008	2009	2010
Date: 11/04/2011				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-387	388	82	92
Net acquisition (+) of financial assets ⁽²⁾	405	-288	214	-24
Currency and deposits (F.2)	-38	-39	372	-171
Securities other than shares (F.3)	185	-329	-100	-50
Loans (F.4)	8	10	64	-12
Increase (+)	17	18	73	8
Reduction (-)	-9	-8	-9	-20
Short term loans (F.41), net	-1	2	0	-1
Long-term loans (F.42)	8	8	64	-11
Increase (+)	17	16	73	8
Reduction (-)	-8	-8	-8	-19
Shares and other equity (F.5)	118	13	-224	179
Portfolio investments, net ⁽²⁾	-31	7	-195	6
Shares and other equity other than portfolio investments	149	6	-29	173
Increase (+)	149	6	29	173
Reduction (-)	0	0	-58	0
Other financial assets (F.1, F.6 and F.7)	132	57	103	31
Adjustments ⁽³⁾	-65	-41	-86	-106
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-67	-42	-92	-108
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	2	5	1
of which: interest flows attributable to swaps and FRAs	0	2	5	0
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	10	16	-2	14
Difference between capital and financial accounts (B.9-B.9f)	10	16	-2	14
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-37	75	208	-24
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	168	227	436	411
Central government gross debt (level) (b) ^(2, 5)	209	284	492	468
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	41	57	56	57

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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 EUROS (millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽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 borrowing / net lending 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.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 EUROS (millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	76	108	65	-27
Net acquisition (+) of financial assets ⁽²⁾	5	-4	-41	19
Currency and deposits (F.2)	1	0	-36	24
Securities other than shares (F.3)	-6	0	0	2
Loans (F.4)	-2	-1	0	-1
Increase (+)	0	0	0	0
Reduction (-)	-2	-1	-1	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2	-1	-1	0
Increase (+)	0	0	0	0
Reduction (-)	-2	-1	-1	0
Shares and other equity (F.5)	2	-5	-11	1
Portfolio investments, net ⁽²⁾	5	-10	-2	2
Shares and other equity other than portfolio investments	-3	5	-9	0
Increase (+)	0	5	1	1
Reduction (-)	-3	0	-10	-1
Other financial assets (F.1, F.6 and F.7)	9	2	6	-8
Adjustments ⁽³⁾	-30	-12	14	-1
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-31	-12	10	1
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	3	-2
of which: interest flows attributable to swaps and FRAs	0	0	2	-2
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	5	-3	3	-5
Difference between capital and financial accounts (B.9-B.9f)	5	-3	3	-5
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	55	90	41	-15
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	425	514	555	540
Local government gross debt (level) (b) ⁽⁵⁾	425	514	555	540
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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 EUROS (millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-91	-39	93	-84
Net acquisition (+) of financial assets ⁽²⁾	97	71	-62	61
Currency and deposits (F.2)	13	54	12	10
Securities other than shares (F.3)	50	2	-46	56
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
Shares and other equity (F.5)	13	-3	-21	-9
Portfolio investments, net ⁽²⁾	13	-3	-21	-9
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	22	18	-7	5
Adjustments ⁽³⁾	-9	-26	-30	23
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	1	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-8	-27	-30	23
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	3	-5	-1	-1
Difference between capital and financial accounts (B.9-B.9f)	3	-5	-1	-1
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⁾	0	0	0	0
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c)-	0	0	0	0

***Please note that the sign convention for net borrowing / net lending 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.33 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 EUROS (millions of units of national currency) Date: 11/04/2011	Year				
		2007	2008	2009	2010	2011
		Half-finalised	Half-finalised	Half-finalised	Half-finalised	forecast
2	Trade credits and advances (AF.71 L)	166	137	150	160	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	15	13	75	68	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)	14,735	15,238	13,539	13,849	13,724

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

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