

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: 03/10/2011

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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 deficit/surplus and debt levels and provision of associated data

Member state: Estonia Data are in EURO (millions of units of national currency) Date: 03/10/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		Final	Half-finalized	Half-finalized	Half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	384	-480	-280	35	36
- Central government	S.1311	365	-409	-116	-78	-113
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-73	-108	-70	31	28
- Social security funds	S.1314	91	37	-94	82	121
		Final	Half-finalized	Half-finalized	Half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		592	737	991	957	929
<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	567	753	717	
Short-term	AF.41	13	9	10	6	
Long-term	AF.42	457	558	742	711	
General government expenditure on:						
Gross fixed capital formation	P.51	812	852	707	557	503
Interest (consolidated)	EDP D.41	26	33	28	17	28
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27	34	27	15	28
Gross domestic product at current market prices	B.1*g	16,069	16,304	13,840	14,305	16,047

(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	Year					
Data are in EURO (millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 03/10/2011						
Working balance in central government accounts	383	-297	-107	7	-113	
<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	-14	9	0	
Other accounts receivable (+)	69	-43	39	-135	0	
Detail 1	-11	12	-39	-99		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	22	9		Time-adjustment for VAT
Detail 4	53	-37	70	-48		Time-adjustment for excises
Detail 5	-2	0	0	0		Accrual adjustment of fines on excess stock fees
						(cash flows are replaced with flows based on the claims raised by government against enterprises)
Other accounts payable (-)	-78	-67	24	-42	0	
Detail 1	9	36	-10	-37		Military expenditures
Detail 2	-71	-91	0	-55		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
Detail 3	-29	-22	24	48		Time and accrual adjustment for EU grants on expenditure side
Detail 4	13	10	10	2		Accrual adjustment of fines on excess stock fees
						(cash flows are replaced with flows based on decisions of Court and European Commission)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-59	22	35	21	0	
Detail 1	-12	-13	6	-7		Public legal institutions
Detail 2	20	26	9	-4		Foundations
Detail 3	-14	-32	16	-2		Hospitals
Detail 4	-52	40	3	33		Enterprises
Other adjustments (+/-) (please detail)	50	-21	-93	64	0	
Detail 1	50	-21	-93	41		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)	365	-409	-116	-78	-113	
(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 EURO (millions of units of national currency) Date: 03/10/2011	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 Data are in EURO (millions of units of national currency) Date: 03/10/2011	2007	2008	Year 2009	2010	2011	
Working balance in local government accounts	-17.1	-63.5	-66.7	21.3	28	
<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		
<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 (EDP D.41)(-)	-1	-2	-1	5		
Other accounts receivable (+)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-7	-11	-6	-1		
<i>Detail 1</i>	-7	-11	-6	-1		Capital injections (non-financial capital transfers and financial transactions classified as capital transfers)
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-11	-6	8	-3		
<i>Detail 1</i>	-2	-4	2	-9		Foundations
<i>Detail 2</i>	-6	-2	5	7		Hospitals
<i>Detail 3</i>	-2	0	0	0		Enterprises
Other adjustments (+/-) (please detail)	-37	-25	-4	8		
<i>Detail 1</i>	-37	-25	-4	8		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-73	-108	-70	31	28	

(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	Year					
Data are in EURO (millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 03/10/2011						
Working balance in social security accounts	88	39	-90	75	121	
<i>Basis of the working balance</i>	Accrual	Accrual	Accrual	Accrual		
Financial transactions included in the working balance	5	3	-3	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	5	3	-3	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1	5	3	-3	0		Revaluation of securities
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 (+)	-2	-6	-1	8		
Detail 1	-2	-6	-1	8		Differences between social tax recorded as social contribution in government accounts and social tax recorded in the reports of Estonian Health Insurance Fund
Detail 2						
Other accounts payable (-)	0	-1	0	-1		
Detail 1	0	-1	0	-1		Gross capital formation (part of gross capital formation recorded only 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)	0.6	0.6	0.2	0.6		
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)	91.3	36.8	-93.9	82.3	121	

(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 EURO (millions of units of national currency) Date: 03/10/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-384	480	280	-35
Net acquisition (+) of financial assets ⁽²⁾	475	-277	106	71
Currency and deposits (F.2)	-22	13	347	-138
Securities other than shares (F.3)	242	-328	-140	5
Loans (F.4)	-13	-7	65	-14
Increase (+)	0	2	68	2
Reduction (-)	-13	-8	-3	-16
Short term loans (F.41), net	1	-1	2	0
Long-term loans (F.42)	-14	-6	63	-14
Increase (+)	0	0	67	2
Reduction (-)	-14	-6	-4	-16
Shares and other equity (F.5)	131	4	-250	176
Portfolio investments, net ⁽²⁾	-21	-15	-221	-4
Shares and other equity other than portfolio investments	152	19	-29	181
Increase (+)	152	19	18	181
Reduction (-)	0	0	-47	0
Other financial assets (F.1, F.6 and F.7)	136	41	84	41
Adjustments ⁽³⁾	-86	-60	-125	-67
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	-2	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-83	-60	-123	-66
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	0	0	-1
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	-3	2	-7	-3
Difference between capital and financial accounts (B.9-B.9f)	-3	2	-7	-3
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	2	145	254	-35

*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 Data are in EURO (millions of units of national currency) Date: 03/10/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-365	409	116	78
Net acquisition (+) of financial assets ⁽²⁾	413	-290	188	11
Currency and deposits (F.2)	-36	-41	371	-171
Securities other than shares (F.3)	194	-327	-89	-51
Loans (F.4)	5	9	64	-11
Increase (+)	17	17	68	4
Reduction (-)	-11	-8	-4	-15
Short term loans (F.41), net	1	-1	2	0
Long-term loans (F.42)	4	10	62	-11
Increase (+)	17	15	68	4
Reduction (-)	-13	-5	-6	-15
Shares and other equity (F.5)	117	13	-224	184
Portfolio investments, net ⁽²⁾	-32	7	-193	6
Shares and other equity other than portfolio investments	149	6	-31	178
Increase (+)	149	6	13	178
Reduction (-)	0	0	-43	0
Other financial assets (F.1, F.6 and F.7)	134	56	66	59
Adjustments ⁽³⁾	-64	-47	-96	-98
Net incurrence (-) of liabilities in financial derivatives (F.34)	1	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-67	-47	-96	-98
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	0	0	1
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	-22	3	0	-10
Difference between capital and financial accounts (B.9-B.9f)	-22	3	0	-10
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-37	75	209	-19
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	168	228	437	416
Central government gross debt (level) (b) ^(2, 5)	209	283	492	473
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	41	56	55	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 EURO (millions of units of national currency) Date: 03/10/2011	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⁾	M	M	M	M
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⁾	M	M	M	M
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 EURO (millions of units of national currency) Date: 03/10/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	72	108	70	-31
Net acquisition (+) of financial assets ⁽²⁾	5	-6	-37	13
Currency and deposits (F.2)	1	0	-36	24
Securities other than shares (F.3)	-6	0	-1	0
Loans (F.4)	-1	-1	-1	0
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)	-1	-1	-1	0
Increase (+)	0	0	0	0
Reduction (-)	-1	-1	-1	0
Shares and other equity (F.5)	1	-6	-11	1
Portfolio investments, net ⁽²⁾	5	-10	-1	2
Shares and other equity other than portfolio investments	-4	4	-10	-1
Increase (+)	0	3	0	0
Reduction (-)	-4	1	-10	-1
Other financial assets (F.1, F.6 and F.7)	9	2	11	-12
Adjustments ⁽³⁾	-37	-16	11	-1
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	-1	-2	1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-34	-16	13	1
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-3	0	0	-2
of which: interest flows attributable to swaps and FRAs	0	1	-2	-2
Redemptions 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.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	16	-1	1	5
Difference between capital and financial accounts (B.9-B.9f)	16	-1	1	5
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	55	85	44	-13
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	425	510	554	541
Local government gross debt (level) (b) ⁽⁵⁾	425	510	554	541
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 EURO (millions of units of national currency) Date: 03/10/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-91	-37	94	-82
Net acquisition (+) of financial assets ⁽²⁾	98	61	-66	60
Currency and deposits (F.2)	13	54	12	10
Securities other than shares (F.3)	54	-1	-50	55
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)	18	11	-8	5
Adjustments ⁽³⁾	-8	-25	-26	20
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	-25	-25	20
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	1	0	-2	2
Difference between capital and financial accounts (B.9-B.9f)	1	0	-2	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⁾	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.

Member state: Estonia Data are in EURO (millions of units of national currency) Date: 03/10/2011		Year				
		2007	2008	2009	2010	2011
Statement		(1)	(1)	(1)	(1)	forecast
Number						
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>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	15,004	15,432	13,443	13,592	15,032

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

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