

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: 12/10/2012

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 deficit/surplus and debt levels and provision of associated data

Member state: Estonia Data are in EUR (millions of units of national currency) Date: 12/10/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		Final	Half-finalized	Half-finalized	Half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-478.1	-279.0	21.7	182.4	-204
- Central government	S.1311	-405.5	-116.3	-91.7	14.8	-307
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-109.5	-68.8	31.0	20.5	-7
- Social security funds	S.1314	36.9	-93.9	82.4	147.1	110
		Final	Half-finalized	Half-finalized	Half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		737.4	991.3	956.7	974.7	1,820
<i>By category:</i>						
Currency and deposits	AF.2	0.0	0.0	0.0	0.0	
Securities other than shares, exc. financial derivatives	AF.33	170.8	238.7	239.8	252.7	
Short-term	AF.331	0.0	4.2	0.0	0.0	
Long-term	AF.332	170.8	234.5	239.8	252.7	
Loans	AF.4	566.6	752.6	716.9	722.0	
Short-term	AF.41	9.1	10.2	6.3	7.2	
Long-term	AF.42	557.5	742.4	710.6	714.8	
General government expenditure on:						
Gross fixed capital formation	P.51	875	708	554	669	649
Interest (consolidated)	EDP D.41	33	29	20	22	31
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	34	28	19	21	31
Gross domestic product at current market prices	B.1*g	16,235	13,762	14,323	15,951	16,976

(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 EUR (millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 12/10/2012						
Working balance in central government accounts	-297	-107	7	-282	-307	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	Accrual	
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						
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)(-)	-2	-14	9	-18	0	
Other accounts receivable (+)	-43	39	-112	340	0	
Detail 1	12.0	-38.9	-99.1	319.0		Time and accrual adjustment for EU grants, revenue side
Detail 2	6.9	-14.1	2.7	6.6		Time-adjustment for social security contribution (social security part)
Detail 3	-25.5	21.9	9.0	19.8		Time-adjustment for VAT
Detail 4	-36.7	69.9	-47.7	-5.6		Time-adjustment for excises
Detail 5			23.1			Sale of the AAU-s - cash not yet received from the buyers
Other accounts payable (-)	-67	24	-42	-62	0	
Detail 1	35.5	-10.4	-36.7	15.1		Military expenditures
Detail 2	-37.7	-0.2	-38.0	-9.0		Capital injections (non-financial capital transfers)
Detail 3	-53.6	0.0	-17.1	-30.0		Capital injections (financial transactions classified as capital transfers)
Detail 4	-21.5	24.4	47.9	-37.7		Time and accrual adjustment for EU grants on expenditure side
Detail 5	10.2	10.2	1.7	0.0		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	26	38	20	15	0	
Detail 1	-14.4	8.2	-3.7	-2.9		Public legal institutions
Detail 2	21.0	9.6	4.0	5.9		Foundations
Detail 3	-31.8	17.2	-2.3	-0.7		Hospitals
Detail 4	51.0	3.0	22.0	12.2		Enterprises
Other adjustments (+/-) (please detail)	-22	-96	27	22	0	
Detail 1	-21.6	-95.9	26.9	22.2		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-405.5	-116.3	-91.7	14.8	-307	

(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 EUR (millions of units of national currency) Date: 12/10/2012	2008	2009	Year 2010	2011	2012	
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						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2						
Difference between interest paid (+) and accrued (EDP 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 borrowing (-) or net lending (+) 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 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 EUR (millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 12/10/2012						
Working balance in local government accounts	-64	-67	21	16	-7	
<i>Basis of the working balance</i>	Cash	Cash	Cash	Cash	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		
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)(-)	-2	-1	5	4		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	-11	-6	-1	-2		
Detail 1	-4.8	-5.1	-1.0	-0.6		Capital injections (non-financial capital transfers)
Detail 2	-6.4	-0.6	-0.2	-1.1		Capital injections (financial transactions classified as capital transfers)
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-7	8	-4	-18		
Detail 1	-4.7	2.5	-9.4	1.0		Foundations
Detail 2	-2.2	5.5	5.9	-18.7		Hospitals
Detail 3	0.3	0.2	-0.1	-0.2		Enterprises
Other adjustments (+/-) (please detail)	-26	-4	10	20		
Detail 1	-26.0	-4.0	9.5	20.0		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-109.5	-68.8	31.0	20.5	-7	

(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 EUR (millions of units of national currency) Date: 12/10/2012		2008	2009	Year		
				2010	2011	2012
Working balance in social security accounts		39	-90	75	143	110
<i>Basis of the working balance</i>		Accrual	Accrual	Accrual	Accrual	Accrual
Financial transactions included in the working balance		3.1	-3.0	-0.1	2.5	
Loans (+/-)		0	0	0	0	
Equities (+/-)		0	0	0	0	
Other financial transactions (+/-)		3.1	-3.0	-0.1	2.5	
of which: transactions in debt liabilities (+/-)		0.0	0.0	0.0	0.0	
Detail 1		3.1	-3.0	0.0	2.5	Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance		-0.5	-0.4	-1.2	-1.1	
Detail 1		-0.5	-0.4	-1.2	-1.1	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 (EDP D.41)(-)		0.0	0.0	0.0	0.0	
Other accounts receivable (+)		-5.7	-0.5	7.6	2.4	
Detail 1		-5.7	-0.5	7.6	2.4	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	0.0	0.0	
Detail 1						
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	0.2	0.7	0.4	
Detail 1		0.3	0.2	0.7	0.7	Depreciation of fixed assets
Detail 2		0.3	0.0	0.0	-0.3	Revaluations (exchange rate etc)
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		36.9	-93.9	82.4	147.1	110
<i>(ESA 95 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 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 EUR (millions of units of national currency) Date: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	478	279	-22	-182
Net acquisition (+) of financial assets ⁽²⁾	-277	106	71	-55
Currency and deposits (F.2)	13	347	-138	53
Securities other than shares (F.3)	-328	-140	5	-204
Loans (F.4)	-7	65	-14	-6
Increase (+)	2	68	2	19
Reduction (-)	-8	-3	-16	-25
Short term loans (F.41), net	2	0	-2	0
Long-term loans (F.42)	-8	65	-12	-7
Increase (+)	0	67	2	18
Reduction (-)	-8	-3	-14	-25
Shares and other equity (F.5)	4	-250	176	30
Portfolio investments, net ⁽²⁾	-15	-221	-4	6
Shares and other equity other than portfolio investments	19	-29	181	24
Increase (+)	19	18	181	24
Reduction (-)	0	-47	0	0
Other financial assets (F.1, F.6 and F.7)	41	84	41	72
Adjustments ⁽³⁾	-60	-125	-67	238
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	-2	1	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-60	-123	-66	238
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	-1	0
of which: interest flows attributable to swaps and FRAs	0	-2	-2	-1
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	4	-6	-17	18
Difference between capital and financial accounts (B.9-B.9f)	4	-6	-17	18
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	145	254	-35	18

*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 debt level and the consolidation of debt (central government)

Member state: Estonia Data are in EUR (millions of units of national currency) Date: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	406	116	92	-15
Net acquisition (+) of financial assets ⁽²⁾	-290	188	11	-209
Currency and deposits (F.2)	-41	371	-171	-179
Securities other than shares (F.3)	-327	-89	-50	-113
Loans (F.4)	9	64	-11	0
Increase (+)	17	68	4	25
Reduction (-)	-8	-4	-15	-25
Short term loans (F.41), net	1	-1	2	0
Long-term loans (F.42)	8	65	-13	0
Increase (+)	15	68	4	25
Reduction (-)	-7	-3	-17	-25
Shares and other equity (F.5)	13	-224	184	18
Portfolio investments, net ⁽²⁾	7	-193	6	-3
Shares and other equity other than portfolio investments	6	-31	178	20
Increase (+)	6	13	178	20
Reduction (-)	0	-43	0	0
Other financial assets (F.1, F.6 and F.7)	56	66	59	66
Adjustments ⁽³⁾	-47	-96	-98	236
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)	-47	-96	-98	236
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	1	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	6	0	-25	14
Difference between capital and financial accounts (B.9-B.9f)	6	0	-25	14
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	75	209	-19	27
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	228	437	416	436
Central government gross debt (level) (b) ^(2, 5)	283	492	473	499
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	56	55	57	64

***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 EUR (millions of units of national currency) Date: 12/10/2012	Year			
	2008	2009	2010	2011
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 EUR (millions of units of national currency) Date: 12/10/2012	Year				
	2008	2009	2010	2011	
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	110	69	-31	-21	-20.5
Net acquisition (+) of financial assets ⁽²⁾	-6	-39	13	31	
Currency and deposits (F.2)	0	-36	24	19	
Securities other than shares (F.3)	0	-1	0	-1	
Loans (F.4)	-1	-1	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-1	-1	-1	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-1	-1	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	-1	-1	0	0	
Shares and other equity (F.5)	-6	-13	1	3	
Portfolio investments, net ⁽²⁾	-10	-1	2	-1	
Shares and other equity other than portfolio investments	4	-12	-1	4	
Increase (+)	3	0	0	3	
Reduction (-)	1	-12	-1	1	
Other financial assets (F.1, F.6 and F.7)	2	11	-12	10	
Adjustments ⁽³⁾	-16	11	-1	-14	
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1	-2	1	0	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-15	13	1	-15	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	-2	0	
of which: interest flows attributable to swaps and FRAs	1	-2	-2	-1	
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	-3	3	6	2	
Difference between capital and financial accounts (B.9-B.9f)	-3	3	6	2	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1,2)	85	44	-13	-2	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	510	554	541	539	
Local government gross debt (level) (b) ⁽⁵⁾	510	554	541	539	
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 EUR (millions of units of national currency) Date: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-37	94	-82	-147
Net acquisition (+) of financial assets ⁽²⁾	61	-66	60	137
Currency and deposits (F.2)	54	12	10	214
Securities other than shares (F.3)	-1	-50	55	-90
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)	-3	-21	-9	10
Portfolio investments, net ⁽²⁾	-3	-21	-9	10
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)	11	-8	5	4
Adjustments ⁽³⁾	-25	-26	20	9
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)	-25	-25	20	9
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	0	-2	2	1
Difference between capital and financial accounts (B.9-B.9f)	0	-2	2	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 EUR (millions of units of national currency) Date: 12/10/2012	Year				
		2008 Final	2009 Half-finalized	2010 Half-finalized	2011 Half-finalized	2012 forecast
2	Trade credits and advances (AF.71 L)	220	202	198	230	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	13	75	68	78	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)	15,420	13,325	13,523	15,120	16,062

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.