

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: 12/04/2013

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 euros (millions of units of national currency) Date: 12/04/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
Net borrowing (-)/ net lending (+)	EDP B.9	final	half-finalized	half-finalized	half-finalized	planned
General government	S.13	-274.6	26.8	186.3	-46.3	-95
- Central government	S.1311	-111.9	-86.6	18.7	-127.0	-117
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-68.8	31.0	20.5	-38.4	-32
- Social security funds	S.1314	-93.9	82.4	147.1	119.1	54
General government consolidated gross debt		final	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		991	962	996	1,724	2,157
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	239	240	253	246	
Short-term	AF.331	4	0	0	0	
Long-term	AF.332	235	240	253	246	
Loans	AF.4	753	722	744	1,477	
Short-term	AF.41	10	6	7	10	
Long-term	AF.42	742	716	736	1,468	
General government expenditure on:						
Gross fixed capital formation	P.51	707.6	554.4	669.2	953.9	901.0
Interest (consolidated)	EDP D.41	29.4	20.4	22.3	27.9	30.0
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27.8	19.0	21.1	27.5	30.0
Gross domestic product at current market prices	B.1*g	13,761.7	14,322.7	15,951.4	16,998.2	18,121.0

(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 euros (millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 12/04/2013						
Working balance in central government accounts	-107.4	6.6	-281.7	-50.4	-117	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	0.0	0.0	0.0	0.0	0.0	
Loans, granted (+)	0.0	0.0	0.0	0.0	0.0	
Loans, repayments (-)	0.0	0.0	0.0	0.0	0.0	
Equities, acquisition (+)	0.0	0.0	0.0	0.0	0.0	
Equities, sales (-)	0.0	0.0	0.0	0.0	0.0	
Other financial transactions (+/-)	0.0	0.0	0.0	0.0	0.0	
of which: transactions in debt liabilities (+/-)	0.0	0.0	0.0	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	0.0	0.0	0.0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.0	0.6	0.4	-1.7	0.0	
Other accounts receivable (+)	38.8	-112.0	339.8	-9.6	0.0	
<i>Detail 1</i>	-38.9	-99.1	319.0	-51.1		Time and accrual adjustment for EU grants, revenue side
<i>Detail 2</i>	-14.1	2.7	6.6	12.5		Time-adjustment for social security contribution (social security part)
<i>Detail 3</i>	21.9	9.0	19.8	14.3		Time-adjustment for VAT
<i>Detail 4</i>	69.9	-47.7	-5.6	14.7		Time-adjustment for excises
<i>Detail 5</i>		23.1				Sale of the AAU-s - cash not yet received from the buyers
Other accounts payable (-)	24.0	-42.2	-61.6	-82.5	0.0	
<i>Detail 1</i>	-10.4	-36.7	15.1	1.4		Military expenditures
<i>Detail 2</i>	-0.2	-38.0	-9.0	-61.4		Capital injections (non-financial capital transfers)
<i>Detail 3</i>	0.0	-17.1	-30.0	-0.8		Capital injections (financial transactions classified as capital transfers)
<i>Detail 4</i>	24.4	47.9	-37.7	-21.7		Time and accrual adjustment for EU grants on expenditure side
<i>Detail 5</i>	10.2	1.7	0.0	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	42.4	25.1	18.3	-18.8	0.0	
<i>Detail 1</i>	8.2	-3.7	-2.9	-4.7		Public legal institutions
<i>Detail 2</i>	14.0	9.1	9.7	-12.5		Foundations
<i>Detail 3</i>	17.2	-2.3	-0.7	2.7		Hospitals
<i>Detail 4</i>	3.0	22.0	12.2	-4.3		Enterprises
Other adjustments (+/-) (please detail)	-109.7	35.3	3.5	36.0	0.0	
<i>Detail 1</i>	-109.7	35.3	3.5	36.0		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						
<i>Detail 3</i>						
<i>Detail 4</i>						
<i>Detail 5</i>						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-111.9	-86.6	18.7	-127.0	-117	

(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: 12/04/2013	2009	2010	Year 2011	2012	2013	
Working balance in state government accounts	M	M	M	M	M	
<i>Basis of the working balance</i>						
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						
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)	0.0	0.0	0.0	0.0		
<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 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 euros (millions of units of national currency) Date: 12/04/2013	2009	2010	Year 2011	2012	2013	
Working balance in local government accounts	-66.7	21.3	15.9	1.7	-32	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0.0	0.0	0.0	0.0		
Loans (+/-)	0.0	0.0	0.0	0.0		
Equities (+/-)	0.0	0.0	0.0	0.0		
Other financial transactions (+/-)	0.0	0.0	0.0	0.0		
of which: transactions in debt liabilities (+/-)	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.0	-2.0	0.1	-0.1		
Other accounts receivable (+)	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Other accounts payable (-)	-5.7	-1.2	-1.7	-4.1		
Detail 1	-5.1	-1.0	-0.6	-3.0		Capital injections (non-financial capital transfers)
Detail 2	-0.6	-0.2	-1.1	-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	8.2	-3.6	-17.9	-15.6		
Detail 1	2.5	-9.4	1.0	9.8		Foundations
Detail 2	5.5	5.9	-18.7	-24.7		Hospitals
	0.2	-0.1	-0.2	-0.7		Enterprises
Other adjustments (+/-) (please detail)	-4.6	16.5	24.1	-20.3		
Detail 1	-4.6	16.5	24.1	-20.3		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-68.8	31.0	20.5	-38.4	-32	

(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: 12/04/2013	Year					
	2009	2010	2011	2012	2013	
Working balance in social security accounts	-90.2	75.4	142.9	123.3	54	
<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	-3.0	-0.1	2.5	-1.5		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-3.0	-0.1	2.5	-1.5		
of which: transactions in debt liabilities (+/-)	0.0	0.0	0.0	0		
Detail 1	-3.0	0.0	2.5	-1.5		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-0.4	-1.2	-1.1	-1.4		
Detail 1	-0.4	-1.2	-1.1	-1.4		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 (+)	-0.5	7.6	2.4	-2.1		
Detail 1	-0.5	7.6	2.4	-2.1		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	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)	0.2	0.7	0.4	0.8		
Detail 1	0.2	0.7	0.7	0.7		Depreciation of fixed assets
Detail 2	0.0	0.0	-0.3	0.1		Revaluations (exchange rate etc)
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-93.9	82.4	147.1	119.1	54	
(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: 12/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	274.6	-26.8	-186.3	46.3
Net acquisition (+) of financial assets ⁽²⁾	145	91	-25	721
Currency and deposits (F.2)	426.6	-183.8	73.7	143.8
Securities other than shares (F.3)	-146.3	9.1	-222.3	-5.0
Loans (F.4)	46.8	59.0	12.7	341.6
Increase (+)	50.1	74.6	7.8	345.4
Reduction (-)	-3.3	-15.6	4.9	-3.8
Short term loans (F.41), net	0.0	-1.6	0.2	-4.7
Long-term loans (F.42)	46.8	60.6	12.5	346.3
Increase (+)	49.3	74.6	7.6	345.4
Reduction (-)	-2.5	-14.0	4.9	0.9
Shares and other equity (F.5)	-257.7	182.6	30.2	205.2
Portfolio investments, net ⁽²⁾	-221.4	-4.4	6.3	-3.3
Shares and other equity other than portfolio investments	-36.3	187.0	23.9	208.4
Increase (+)	18.4	187.0	24.0	208.5
Reduction (-)	-54.7	0.0	-0.1	-0.2
Other financial assets (F.1, F.6 and F.7)	75.4	24.2	81.1	34.9
Adjustments ⁽³⁾	-167	-77	228	-32
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1.8	0.5	0.4	0.1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-164.7	-76.3	227.4	-30.4
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.2	-1.2	-0.1	-1.6
of which: interest flows attributable to swaps and FRAs	-1.6	-1.9	-0.8	-0.4
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.0	0.0	0.0	0.0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	1.2	-16.9	17.7	-7.6
Difference between capital and financial accounts (B.9-B.9f)	1.2	-16.9	17.7	-7.6
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1,2)	253.9	-29.6	34.5	727.3

*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 euros (millions of units of national currency) Date: 12/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	111.9	86.6	-18.7	127.0
Net acquisition (+) of financial assets ⁽²⁾	235	32	-178	615
Currency and deposits (F.2)	450.2	-217.2	-158.4	-188.0
Securities other than shares (F.3)	-95.7	-45.9	-131.0	195.5
Loans (F.4)	46.3	61.5	19.1	360.7
Increase (+)	50.5	76.7	14.5	364.7
Reduction (-)	-4.2	-15.2	4.6	-4.0
Short term loans (F.41), net	-0.8	2.0	-0.2	-4.8
Long-term loans (F.42)	47.1	59.5	19.3	365.5
Increase (+)	50.0	76.7	14.2	364.6
Reduction (-)	-2.9	-17.2	5.1	0.9
Shares and other equity (F.5)	-223.9	190.6	17.8	215.1
Portfolio investments, net ⁽²⁾	-193.4	5.9	-2.6	6.4
Shares and other equity other than portfolio investments	-30.5	184.7	20.4	208.7
Increase (+)	12.8	184.7	20.4	208.7
Reduction (-)	-43.3	0.0	0.0	0.0
Other financial assets (F.1, F.6 and F.7)	58.1	42.8	74.8	31.6
Adjustments ⁽³⁾	-138	-108	226	-16
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.0	-0.1	0.0	0.0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-138.0	-108.6	225.2	-14.3
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	0.6	0.4	-1.7
of which: interest flows attributable to swaps and FRAs	0.0	0.0	-0.1	-0.1
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.0	0.0	0.0	0.0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	-0.2	-24.6	14.0	-4.9
Difference between capital and financial accounts (B.9-B.9f)	-0.2	-24.6	14.0	-4.9
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	208.7	-14.3	43.2	721.0
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	437.2	420.7	457.3	1,159.3
Central government gross debt (level) (b) ^(2, 5)	492.0	477.7	520.9	1,241.9
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	54.8	57.0	63.6	82.6

***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: 12/04/2013	Year			
	2009	2010	2011	2012
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) ^(2,4)	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: 12/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	68.8	-31.0	-20.5	38.4
Net acquisition (+) of financial assets ⁽²⁾	-39	13	31	1
Currency and deposits (F.2)	-35.6	24.0	18.6	-2.0
Securities other than shares (F.3)	-0.8	0.4	-1.2	-0.4
Loans (F.4)	-0.5	-0.4	0.2	0.2
Increase (+)	0.2	0.1	0.2	0.2
Reduction (-)	-0.7	-0.5	0.0	-0.1
Short term loans (F.41), net	0.0	0.0	0.0	0.2
Long-term loans (F.42)	-0.5	-0.4	0.2	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	-0.5	-0.4	0.2	-0.1
Shares and other equity (F.5)	-12.9	0.8	2.8	-0.4
Portfolio investments, net ⁽²⁾	-1.0	2.0	-1.0	0.0
Shares and other equity other than portfolio investments	-11.9	-1.2	3.8	-0.4
Increase (+)	0.0	0.0	3.0	0.0
Reduction (-)	-11.9	-1.2	0.8	-0.4
Other financial assets (F.1, F.6 and F.7)	10.8	-11.6	10.4	3.1
Adjustments ⁽³⁾	11	-1	-14	-12
Net incurrence (-) of liabilities in financial derivatives (F.34)	-1.6	0.5	0.2	0.0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	12.7	0.8	-14.5	-11.7
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	-2.0	0.1	-0.1
of which: interest flows attributable to swaps and FRAs	-1.6	-1.9	-0.7	-0.4
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.0	0.0	0.0	0.0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	3.2	5.5	1.9	-1.9
Difference between capital and financial accounts (B.9-B.9f)	3.2	5.5	1.9	-1.9
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1,2)	44.1	-13.0	-2.0	25.2
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	553.8	540.7	538.8	564.0
Local government gross debt (level) (b) ⁽⁵⁾	553.8	540.7	538.8	564.0
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0.0	0.0	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: 12/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	93.9	-82.4	-147.1	-119.1
Net acquisition (+) of financial assets ⁽²⁾	-66	60	137	129
Currency and deposits (F.2)	12.0	9.5	213.5	333.8
Securities other than shares (F.3)	-49.8	54.6	-90.1	-200.1
Loans (F.4)	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Short term loans (F.41), net	0.0	0.0	0.0	0.0
Long-term loans (F.42)	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Shares and other equity (F.5)	-21.0	-8.8	9.6	-9.6
Portfolio investments, net ⁽²⁾	-21.0	-8.8	9.6	-9.6
Shares and other equity other than portfolio investments	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Other financial assets (F.1, F.6 and F.7)	-7.5	5.0	3.6	5.1
Adjustments ⁽³⁾	-26	20	9	-9
Net incurrence (-) of liabilities in financial derivatives (F.34)	-0.2	0.0	0.2	0.0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-25.4	19.6	9.0	-9.3
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	0.0	0.0	0.0
of which: interest flows attributable to swaps and FRAs	0.0	0.0	0.0	0.0
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.0	0.0	0.0	0.0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	-1.7	2.4	1.1	-0.9
Difference between capital and financial accounts (B.9-B.9f)	-1.7	2.4	1.1	-0.9
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0.3	-0.1	-0.2	-0.1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0.3	0.3	0.1	0.0
Social security gross debt (level) (b) ^(2,5)	0.3	0.3	0.1	0.0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	0.0	0.0	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: 12/04/2013	Year				
		2009 final	2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 forecast
2	Trade credits and advances (AF.71 L)	202	198	230	238	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	75	68	51	59	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)	13,325	13,523	15,120	16,238	17,294

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