

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: 03/04/2014

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 EURO (millions of units of national currency) Date: 03/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		half-finalized	half-finalized	half-finalized	estimated	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	25.2	179.4	-40.9	-34.2	-56
- Central government	S.1311	-87.9	11.9	-129.6	-13.9	-88
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	30.7	20.4	-32.2	-83.3	-30
- Social security funds	S.1314	82.4	147.1	120.9	63.0	62
		half-finalized	half-finalized	half-finalized	estimated	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		961.3	982.4	1,712.1	1,844.8	1,931.0
<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	239.8	252.7	246.3	252.9	
Short-term	AF.331	0.0	0.0	0.0	0.0	
Long-term	AF.332	239.8	252.7	246.3	252.9	
Loans	AF.4	721.5	729.7	1,465.8	1,591.9	
Short-term	AF.41	6.3	7.2	9.9	9.8	
Long-term	AF.42	715.2	722.5	1,455.9	1,582.1	
General government expenditure on:						
Gross fixed capital formation	P.51	556.8	669.6	944.8	797.0	787
Interest (consolidated)	EDP D.41	19.9	23.3	28.5	25.9	33
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	17.8	22.3	28.5	25.3	33
Gross domestic product at current market prices	B.1*g	14,371	16,216	17,415	18,435	19,338

(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

Data are in EURO (millions of units of national currency)

Date: 03/04/2014

	2010	2011	Year 2012	2013	2014	
Working balance in central government accounts	6.6	-281.7	-50.4	-18.9	-88	The final version of the cash-based working balance data is not yet available for year 2013, therefore the mixed balance is used as the best estimate. See explanatory note for further details.
<i>Basis of the working balance</i>	cash	cash	cash	mixed	planned	
Financial transactions included in the working balance	0.0	0.0	0.0	0.0	0	
Loans, granted (+)	0.0	0.0	0.0	0.0	0	
Loans, repayments (-)	0.0	0.0	0.0	0.0	0	
Equities, acquisition (+)	0.0	0.0	0.0	0.0	0	
Equities, sales (-)	0.0	0.0	0.0	0.0	0	
Other financial transactions (+/-)	0.0	0.0	0.0	0.0	0	
of which: transactions in debt liabilities (+/-)	0.0	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	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.7	0.0	-1.5	0.0	0	
Other accounts receivable (+)	-148.7	354.9	17.8	17.5	0	
Detail 1	-99.1	319.0	-25.3			Time and accrual adjustment for EU grants, revenue side
Detail 2	2.7	6.6	12.5	6.8		Time-adjustment for social security contribution (social security part)
Detail 3	9.0	19.8	14.3	7.3		Time-adjustment for VAT
Detail 4	-47.7	-5.6	14.7	3.4		Time-adjustment for excises
Detail 5	23.1					Sale of the AAU-s - cash not yet received from the buyers
Detail 6	-36.7	15.1	1.6			Military expenditures
Other accounts payable (-)	-5.5	-76.7	-72.6	-6.1	0	
Detail 1	-38.0	-9.0	-71.4	-6.1		Capital injections (non-financial capital transfers)
Detail 2	-17.1	-30.0	-0.8	0.0		Capital injections (financial transactions classified as capital transfers)
Detail 3	47.9	-37.7	-0.4			Time and accrual adjustment for EU grants on expenditure side
Detail 4	1.7					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	25.1	18.3	8.7	-3.8	0	
Detail 1	-3.7	-2.9	2.9	2.0		Public legal institutions
Detail 2	9.1	9.7	2.3	-18.6		Foundations
Detail 3	-2.3	-0.7	2.7	3.0		Hospitals
Detail 4	22.0	12.2	0.8	9.8		Enterprises
Other adjustments (+/-) (please detail)	33.9	-2.9	-31.6	-2.6	0	
Detail 1	33.9	-2.9	-31.6	-2.6		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						In 2013 unexplained differences.
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-87.9	11.9	-129.6	-13.9	-88	

(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: 03/04/2014	2010	2011	Year 2012	2013	2014	
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: 03/04/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	21.3	15.9	-1.9	-64.4	-30	
<i>Basis of the working balance</i>	cash	cash	cash	mixed		
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)(-)	-2.4	-1.2	0.3	-0.5		
Other accounts receivable (+)	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Other accounts payable (-)	-1.2	-1.7	-5.4	0.0		
Detail 1	-1.0	-0.6	-4.3	0		Capital injections (non-financial capital transfers)
Detail 2	-0.2	-1.1	-1.1	0		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	-3.6	-17.9	-14.4	-16.0		
Detail 1	-9.4	1.0	9.0	-3.1		Foundations
Detail 2	5.9	-18.7	-22.7	-12.3		Hospitals
Detail 3	-0.1	-0.2	-0.7	-0.6		Enterprises
Other adjustments (+/-) (please detail)	16.6	25.3	-10.8	-2.4		
Detail 1	16.6	25.3	-10.8	-2.4		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	30.7	20.4	-32.2	-83.3	-30	

(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)	2010	2011	2012	2013	2014	
Date: 03/04/2014						
Working balance in social security accounts	75.4	142.9	124.9	57.3	62	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	-0.1	2.5	-1.5	0.0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-0.1	2.5	-1.5	0.0		
of which: transactions in debt liabilities (+/-)	0.0	0.0	0	0		
Detail 1	0.0	2.5	-1.5	0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1.2	-1.1	-1.2	-1.9		Gross capital formation (part of gross capital formation recorded only on balance sheets and not in profit-loss accounts)
Detail 1	-1.2	-1.1	-1.2	-1.9		
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.0	0.0	0.0	0.0		
Other accounts receivable (+)	7.6	2.4	-2.1	6.7		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 1	7.6	2.4	-2.1	6.7		
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)	0.7	0.4	0.8	0.9		Depreciation
Detail 1	0.7	0.7	0.6	0.9		Other revaluations
Detail 2	0.0	-0.3	0.2	0.0		
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	82.4	147.1	120.9	63.0	62	
(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: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-25.2	-179.4	40.9	34.2
Net acquisition (+) of financial assets ⁽²⁾	91	-39	701	172
Currency and deposits (F.2)	-183.7	73.7	143.8	144.5
Securities other than shares (F.3)	9.2	-222.4	-5.7	-186.9
Loans (F.4)	56.5	7.8	342.4	135.8
Increase (+)	72.9	46.5	371.0	167.0
Reduction (-)	-16.4	-38.7	-28.6	-31.2
Short term loans (F.41), net	-1.5	0.2	-0.5	-7.3
Long-term loans (F.42)	58.0	7.6	342.9	143.1
Increase (+)	72.8	46.2	371.0	167.0
Reduction (-)	-14.8	-38.6	-28.1	-23.9
Shares and other equity (F.5)	182.7	30.1	205.5	81.7
Portfolio investments, net ⁽²⁾	-4.4	18.6	-3.5	7.6
Shares and other equity other than portfolio investments	187.1	11.5	209.0	74.1
Increase (+)	187.1	11.5	209.2	74.1
Reduction (-)	0.0	0.0	-0.2	0.0
Other financial assets (F.1, F.6 and F.7)	26.5	72.0	15.4	-3.4
Adjustments ⁽³⁾	-77	227	-4	-72
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.5	0.5	0.1	0.1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-75.9	227.5	-2.4	-71.9
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.3	-0.9	-1.3	-0.3
of which: interest flows attributable to swaps and FRAs	-2.0	-1.0	0.0	-0.7
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	-19.3	12.2	-9.0	-1.1
Difference between capital and financial accounts (B.9-B.9f)	-19.3	12.2	-9.0	-1.1
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-30.0	21.1	729.7	132.7

*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	Year			
Data are in EURO (millions of units of national currency)	2010	2011	2012	2013
Date: 03/04/2014				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	87.9	-11.9	129.6	13.9
Net acquisition (+) of financial assets ⁽²⁾	31	-192	593	130
Currency and deposits (F.2)	-217.1	-158.5	-188.0	95.0
Securities other than shares (F.3)	-46.1	-131.5	195.5	-187.6
Loans (F.4)	58.9	14.2	361.0	149.4
Increase (+)	74.9	53.1	389.8	180.3
Reduction (-)	-16.0	-38.9	-28.8	-30.9
Short term loans (F.41), net	-1.4	0.2	-0.7	-7.0
Long-term loans (F.42)	60.3	14.0	361.7	156.4
Increase (+)	74.9	52.9	389.8	180.3
Reduction (-)	-14.6	-38.9	-28.1	-23.9
Shares and other equity (F.5)	190.6	17.8	215.1	77.1
Portfolio investments, net ⁽²⁾	2.8	9.7	6.4	6.9
Shares and other equity other than portfolio investments	187.8	8.1	208.7	70.2
Increase (+)	187.8	8.1	208.7	70.2
Reduction (-)	0.0	0.0	0.0	0.0
Other financial assets (F.1, F.6 and F.7)	44.9	65.7	9.8	-4.4
Adjustments ⁽³⁾	-108	225	6	-66
Net incurrence (-) of liabilities in financial derivatives (F.34)	-0.1	0.0	0.0	0.0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-108.5	225.2	7.9	-66.6
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.7	0.0	-1.5	0.2
of which: interest flows attributable to swaps and FRAs	-0.1	-0.1	-0.1	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	-25.3	8.1	-8.2	5.3
Difference between capital and financial accounts (B.9-B.9f)	-25.3	8.1	-8.2	5.3
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-14.1	29.1	721.2	82.3
Central government contribution to general government debt (a=b-c)⁽⁵⁾	421.0	443.5	1,145.9	1,208.7
Central government gross debt (level) (b) ^(2, 5)	477.9	507.0	1,228.2	1,310.5
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	56.9	63.5	82.3	101.8

***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: 03/04/2014	Year			
	2010	2011	2012	2013
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: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-30.7	-20.4	32.2	83.3
Net acquisition (+) of financial assets ⁽²⁾	13	31	5	0
Currency and deposits (F.2)	24.1	18.5	-2.0	-9.6
Securities other than shares (F.3)	0.3	-1.0	-1.1	0.7
Loans (F.4)	-0.4	0.3	0.3	6.0
Increase (+)	0.1	0.3	0.3	6.2
Reduction (-)	-0.5	0.0	0.0	-0.2
Short term loans (F.41), net	-0.2	0.0	0.2	-0.3
Long-term loans (F.42)	-0.2	0.3	0.1	6.3
Increase (+)	0.1	0.3	0.1	6.3
Reduction (-)	-0.3	0.0	0.0	0.0
Shares and other equity (F.5)	0.8	2.8	0.2	4.6
Portfolio investments, net ⁽²⁾	1.5	-0.6	-0.1	0.7
Shares and other equity other than portfolio investments	-0.7	3.4	0.3	3.9
Increase (+)	0.0	3.4	0.5	3.9
Reduction (-)	-0.7	0.0	-0.2	0.0
Other financial assets (F.1, F.6 and F.7)	-11.6	10.3	7.1	-1.8
Adjustments ⁽³⁾	-1	-16	-9	-7
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.5	0.2	0.1	0.1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1.1	-14.5	-9.4	-6.9
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2.4	-1.2	0.3	-0.5
of which: interest flows attributable to swaps and FRAs	-1.9	-0.9	0.1	-0.7
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	4.5	3.8	-0.3	-6.0
Difference between capital and financial accounts (B.9-B.9f)	4.5	3.8	-0.3	-6.0
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-13.8	-1.2	27.4	69.9
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	540.0	538.8	566.2	636.1
Local government gross debt (level) (b) ^{a, b}	540.0	538.8	566.2	636.1
Local government holdings of other subsectors debt (level) (c) ^{a, b}	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 EURO (millions of units of national currency) Date: 03/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-82.4	-147.1	-120.9	-63.0
Net acquisition (+) of financial assets ⁽²⁾	60	137	129	64
Currency and deposits (F.2)	9.5	213.5	333.8	59.2
Securities other than shares (F.3)	54.5	-90.1	-200.1	0.0
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)	-8.8	9.6	-9.6	0.0
Portfolio investments, net ⁽²⁾	-8.8	9.6	-9.6	0.0
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)	5.1	3.6	5.1	5.0
Adjustments ⁽³⁾	20	9	-8	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.1	0.2	0.0	0.0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	19.5	8.9	-7.6	-0.4
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	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	2.5	1.2	-0.8	-0.8
Difference between capital and financial accounts (B.9-B.9f)	2.5	1.2	-0.8	-0.8
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0.0	-0.2	-0.1	0.0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0.3	0.1	0.0	0.0
Social security gross debt (level) (b) ^(2,5)	0.3	0.1	0.0	0.0
Social security holdings of other subsectors debt (level) (c) ⁻	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 EURO (millions of units of national currency) Date: 03/04/2014	Year				
		2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 estimated	2014 forecast
2	Trade credits and advances (AF.71 L)	161.6	192.2	199.5	177.4	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	67.8	51.2	58.4	99.4	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)	13,571.9	15,361.0	16,584.5	17,834.2	18,581.0

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