

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: Estonia

Date: 07/10/2014

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: 07/10/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	27.5	171.4	-49.3	-88.6	-38.0
- Central government	S.1311	-88.9	-0.1	-137.8	-63.8	-44.0
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	34.0	24.4	-31.5	-88.6	-29.0
- Social security funds	S.1314	82.4	147.1	120.0	63.8	35.0
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		963.1	984.3	1,711.6	1,887.5	1,882.0
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	239.8	252.5	246.2	278.4	
Short-term	AF.31	0.0	0.0	0.0	0.0	
Long-term	AF.32	239.8	252.5	246.2	278.4	
Loans	AF.4	723.3	731.8	1,465.4	1,609.1	
Short-term	AF.41	6.3	7.3	9.9	9.7	
Long-term	AF.42	717.0	724.5	1,455.5	1,599.4	
General government expenditure on:						
Gross fixed capital formation	P.51g	712.5	818.7	1,114.9	1,026.2	1,063.0
Interest (consolidated)	D.41 (uses)	19.1	21.9	28.6	25.8	27.0
Gross domestic product at current market prices	B.1*g	14,707.5	16,403.8	17,636.7	18,738.8	19,301.0

(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	2010	2011	Year 2012	2013	2014	
Data are in EURO (millions of units of national currency)						
Date: 07/10/2014						
Working balance in central government accounts	6.6	-281.7	-50.4	30.2	-44	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
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	
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	0.4	-0.4	-1.6	1.7	0	
Other accounts receivable (+)	-148.7	354.9	15.7	-42.8	0	
Detail 1	-99.1	319.0	-25.3	-57.2		Time and accrual adjustment for EU grants, revenue side
Detail 2	2.7	6.6	10.4	13.5		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	0.0	0.0	0.0		Sale of the AAU-s - cash not yet received from the buyers
Detail 6	-36.7	15.1	1.6	-9.8		Military expenditures
Other accounts payable (-)	-5.5	-76.7	-72.6	-46.1	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	-40.0		Time and accrual adjustment for EU grants on expenditure side
Detail 4	1.7	0.0	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	26.6	13.7	0.7	7.9	0	
Detail 1	-3.6	-1.7	2.9	5.8		Public legal institutions
Detail 2	6.3	-1.8	-5.8	-10.0		Foundations
Detail 3	-2.3	-1.8	2.7	2.2		Hospitals
Detail 4	26.2	19.0	0.9	9.9		Enterprises
Other adjustments (+/-) (please detail)	31.7	-9.9	-29.6	-14.7	0	
Detail 1	31.7	-9.9	-29.6	-14.7		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2						
Detail 3						
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-88.9	-0.1	-137.8	-63.8	-44.0	
(ESA 2010 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 ...(millions of units of national currency) Date: 07/10/2014	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		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 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 EURO (millions of units of national currency) Date: 07/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	21.3	15.9	-1.9	-64.4	-29	
<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		
of which: net settlements under swap contracts (+/-)	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	-0.7	-0.4	0.6	-0.1		
Other accounts receivable (+)	0.0	0.0	0.0	0.0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-1.2	-1.7	-5.4	0.0		
<i>Detail 1</i>	-1.0	-0.6	-4.3	0.0		Capital injections (non-financial capital transfers)
<i>Detail 2</i>	-0.2	-1.1	-1.1	0.0		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	-3.0	-17.2	-13.5	-27.5		
<i>Detail 1</i>	-9.3	-4.7	9.0	-1.1		Foundations
<i>Detail 2</i>	6.5	-13.7	-22.7	-12.0		Hospitals
<i>Detail 3</i>	-0.2	1.2	0.2	-14.4		Enterprises
Other adjustments (+/-) (please detail)	17.6	27.8	-11.3	3.4		
<i>Detail 1</i>	17.6	27.8	-11.3	3.4		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	34.0	24.4	-31.5	-88.6	-29	

(ESA 2010 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: 07/10/2014						
Working balance in social security accounts	75.4	142.9	124.9	58.2	35	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	0.0	2.5	-2.3	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	2.5	-2.3	0.0		
of which: transactions in debt liabilities (+/-)	0.0	0.0	0.0	0.0		
of which: net settlements under swap contracts (+/-)	0.0	0.0	0.0	0.0		
Detail 1	0.0	2.5	-2.3	0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1.2	-1.1	-1.3	-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	-1.3	-1.9		
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	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	0.0	0.0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0.6	0.4	0.8	0.8		
Detail 1	0.7	0.7	0.6	0.9		Depreciation
Detail 2	-0.1	-0.3	0.2	-0.1		Other revaluations
Detail 3						
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	82.4	147.1	120.0	63.8	35	

(ESA 2010 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	-27.5	-171.4	49.3	88.6
Net acquisition (+) of financial assets ⁽²⁾	95	-38	720	83
Currency and deposits (F.2)	-183.6	73.2	143.2	144.6
Debt securities (F.3)	8.4	-221.3	-4.5	-187.9
Loans (F.4)	55.9	7.6	339.6	130.2
Increase (+)	73.3	9.2	340.9	133.4
Reduction (-)	-17.4	-1.6	-1.3	-3.2
Short term loans (F.41), net	-1.6	0.2	0.3	-3.5
Long-term loans (F.42)	57.5	7.4	339.3	133.7
Increase (+)	74.6	8.7	340.5	135.2
Reduction (-)	-17.1	-1.3	-1.2	-1.5
Equity and investment fund shares/units (F.5)	182.7	30.7	205.4	76.0
Portfolio investments, net ⁽²⁾	-4.5	18.8	-3.7	6.9
Equity and investment fund shares/units other than portfolio investments	187.2	11.9	209.1	69.1
Increase (+)	189.4	14.9	217.3	79.9
Reduction (-)	-2.2	-3.0	-8.2	-10.8
Financial derivatives (F.71)	-1.1	0.4	-1.0	-3.2
Other accounts receivable (F.8)	32.2	71.5	37.7	-76.6
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	-81	213	-43	-6
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2.0	-1.8	-1.7	0.5
Net incurrence (-) of other accounts payable (F.8)	-77.5	214.8	-40.6	-29.0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.0	0.9	0.8	0.0
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.3	-0.7	-1.0	1.7
Redemptions/repurchase of debt above(+)/below(-) nominal value	0.0	0.0	0.0	0.0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0.0	0.0	0.0	0.0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	21.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	-17.0	17.3	0.1	10.0
Difference between capital and financial accounts (B.9-B.9f)	-17.0	17.3	0.1	10.0
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1,2)	-30.8	21.2	727.3	175.9

*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.3 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 EURO (millions of units of national currency) Date: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending-(B.9) of central government (S.1311)*	88.9	0.1	137.8	63.8
Net acquisition (+) of financial assets ⁽²⁾	31	-192	613	53
Currency and deposits (F.2)	-217.1	-158.4	-188.0	94.7
Debt securities (F.3)	-47.5	-131.4	195.4	-187.9
Loans (F.4)	58.4	14.4	358.3	148.9
Increase (+)	75.5	15.9	359.6	151.9
Reduction (-)	-17.1	-1.5	-1.3	-3.0
Short term loans (F.41), net	-1.3	0.2	0.1	-3.1
Long-term loans (F.42)	59.7	14.2	358.2	152.0
Increase (+)	76.5	15.4	359.4	153.4
Reduction (-)	-16.8	-1.2	-1.2	-1.4
Equity and investment fund shares/units (F.5)	190.5	17.6	214.8	74.8
Portfolio investments, net ⁽²⁾	2.7	9.7	6.0	6.3
Equity and investment fund shares/units other than portfolio investments	187.8	7.9	208.8	68.5
Increase (+)	187.8	10.4	211.0	68.5
Reduction (-)	0.0	-2.5	-2.2	0.0
Financial derivatives (F.71)	0.0	0.0	0.0	0.0
Other accounts receivable (F.8)	46.5	65.5	32.0	-78.0
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	-111	212	-31	-29
Net incurrence (-) of liabilities in financial derivatives (F.71)	-0.1	0.0	0.0	0.0
Net incurrence (-) of other accounts payable (F.8)	-109.8	211.6	-29.8	-30.4
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.1	0.9	0.8	0.0
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.4	-0.4	-1.6	1.7
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	-23.0	8.8	1.5	-4.0
Difference between capital and financial accounts (B.9-B.9f)	-23.0	8.8	1.5	-4.0
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-13.9	28.7	721.2	83.6
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	420.6	442.9	1,145.0	1,209.0
Central government gross debt (level) (b) ^(2, 5)	477.5	506.2	1,227.4	1,311.0
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	56.9	63.3	82.4	102.0

***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 central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(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
Debt securities (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
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽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.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	-34.0	-24.4	31.5	88.6
Net acquisition (+) of financial assets ⁽²⁾	17	31	5	4
Currency and deposits (F.2)	24.1	18.1	-2.5	-9.2
Debt securities (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	-0.4	0.0	0.3	1.0
Increase (+)	-0.1	0.1	0.4	1.3
Reduction (-)	-0.3	-0.1	-0.1	-0.3
Short term loans (F.41), net	-0.2	0.0	0.2	-0.3
Long-term loans (F.42)	-0.2	0.0	0.1	1.3
Increase (+)	0.1	0.0	0.1	1.4
Reduction (-)	-0.3	0.0	0.0	-0.1
Equity and investment fund shares/units (F.5)	0.9	3.4	0.2	1.2
Portfolio investments, net ⁽²⁾	1.6	-0.5	-0.2	0.6
Equity and investment fund shares/units other than portfolio investments	-0.7	3.9	0.4	0.6
Increase (+)	1.4	4.4	6.4	11.4
Reduction (-)	-2.1	-0.5	-6.0	-10.8
Financial derivatives (F.71)	0.1	0.3	-0.8	-3.2
Other accounts receivable (F.8)	-7.3	9.5	7.8	13.7
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	-2	-15	-12	5
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2.0	-2.0	-1.6	0.5
Net incurrence (-) of other accounts payable (F.8)	0.7	-13.0	-10.6	-16.0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.0	0.0	0.0	0.0
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.7	-0.4	0.6	-0.1
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	21.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	3.8	7.5	0.4	14.4
Difference between capital and financial accounts (B.9-B.9f)	3.8	7.5	0.4	14.4
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-14.8	-1.0	25.3	111.9
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	542.2	541.3	566.6	678.5
Local government gross debt (level) (b) ⁽⁵⁾	542.2	541.3	566.6	678.5
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.3 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: 07/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	-82.4	-147.1	-120.0	-63.8
Net acquisition (+) of financial assets ⁽²⁾	60	137	129	64
Currency and deposits (F.2)	9.5	213.5	333.8	59.2
Debt securities (F.3)	55.8	-90.1	-199.9	0.0
Loans (F.4)	0.0	0.0	0.0	0.0
<i>Increase (+)</i>	0.0	0.0	0.0	0.0
<i>Reduction (-)</i>	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
<i>Increase (+)</i>	0.0	0.0	0.0	0.0
<i>Reduction (-)</i>	0.0	0.0	0.0	0.0
Equity and investment fund shares/units (F.5)	-8.7	9.6	-9.6	0.0
Portfolio investments, net ⁽²⁾	-8.7	9.6	-9.6	0.0
Equity and investment fund shares/units other than portfolio investments	0.0	0.0	0.0	0.0
<i>Increase (+)</i>	0.0	0.0	0.0	0.0
<i>Reduction (-)</i>	0.0	0.0	0.0	0.0
Financial derivatives (F.71)	-1.3	0.0	-0.2	0.0
Other accounts receivable (F.8)	5.1	3.5	5.2	5.0
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽²⁾	20	9	-7	0
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.1	0.2	0.0	0.0
Net incurrence (-) of other accounts payable (F.8)	19.6	8.9	-7.3	0.0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.0	0.0	0.0	0.0
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	0.0	0.0	0.0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	2.3	1.3	-2.1	-0.4
Difference between capital and financial accounts (B.9-B.9f)	2.3	1.3	-2.1	-0.4
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) ⁽²⁾	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.3 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 ...(millions of units of national currency) Date: 07/10/2014		2010	2011	Year 2012	2013	2014
Statement Number		half-finalized	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	162.5	191.4	200.1	189.0	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	16.2	29.2	40.8	77.3	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)	13,946.4	15,556.8	16,932.2	18,266.5	18,685.0

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

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