

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Estonia

Date: 06/10/2015

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 surplus/ deficit and debt levels and provision of associated data

Member State: Estonia Data are in EURO (millions of units of national currency) Date: 06/10/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	193.1	-46.4	-27.0	146.9	89.1
- Central government	S.1311	22.4	-131.9	-2.3	86.7	76.0
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	23.6	-34.5	-88.5	-2.6	-6.6
- Social security funds	S.1314	147.1	120.0	63.8	62.8	19.7
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		985.6	1,713.4	1,889.1	2,072.4	2,058.9
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	252.5	246.2	278.4	270.7	
Short-term	AF.31	0.0	0.0	0.0	0.0	
Long-term	AF.32	252.5	246.2	278.4	270.7	
Loans	AF.4	733.1	1,467.2	1,610.7	1,801.7	
Short-term	AF.41	8.6	11.7	11.3	7.2	
Long-term	AF.42	724.5	1,455.5	1,599.4	1,794.5	
General government expenditure on:						
Gross fixed capital formation	P.51g	819.3	1,120.7	1,054.1	1,004.8	1,112.0
Interest (consolidated)	D.41 (uses)	21.5	26.0	21.3	20.8	15.8
Gross domestic product at current market prices	B.1*g	16,667.6	18,006.0	19,014.8	19,962.7	20,575.6

(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 surplus/ deficit

Member State: Estonia						
Data are in EURO (millions of units of national currency)						
Date: 06/10/2015						
	2011	2012	Year 2013	2014	2015	
Working balance in central government accounts	-281.7	-50.4	30.2	41.1	76.0	
<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	
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	-0.4	-1.6	1.7	-0.4	0.0	
Other accounts receivable (+)	354.9	15.7	-42.8	54.8	0.0	
<i>Detail 1</i>	319.0	-25.3	-57.2	-25.7		Time and accrual adjustment for EU grants, revenue side
<i>Detail 2</i>	6.6	10.4	13.5	14.5		Time-adjustment for social security contribution (social security part)
<i>Detail 3</i>	19.8	14.3	7.3	14.2		Time-adjustment for VAT
<i>Detail 4</i>	-5.6	14.7	3.4	8.0		Time-adjustment for excises
<i>Detail 5</i>	15.1	1.6	-9.8	29.6		Military expenditures
<i>Detail 6</i>				14.2		Adjustments on contributions to EU budget
Other accounts payable (-)	-37.7	-0.4	-58.1	23.8	0.0	
<i>Detail 1</i>	-37.7	-0.4	-40.0	13.2		Time and accrual adjustment for EU grants on expenditure side
<i>Detail 2</i>			-18.1	10.6		Adjustment associated with the sale of ETS
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	27.3	13.3	56.7	-58.3	0.0	
<i>Detail 1</i>	12.0	16.4	22.3	-0.6		Public legal institutions
<i>Detail 2</i>	-1.8	-6.2	-9.7	-9.2		Foundations
<i>Detail 3</i>	-1.8	2.7	2.6	-10.7		Hospitals
<i>Detail 4</i>	18.9	0.4	41.5	-37.8		Enterprises
Other adjustments (+/-) (please detail)	-40.0	-108.5	10.0	25.7	0.0	
<i>Detail 1</i>	-1.0	-99.4	16.1	67.0		Accrual adjustments and adjustments in intra-sectoral transactions
<i>Detail 2</i>	-9.0	-8.3	-6.1	-4.5		Capital injections (non-financial capital transfers)
<i>Detail 3</i>	-30.0	-0.8	0.0	-0.6		Capital injections (financial transactions classified as capital transfers)
<i>Detail 4</i>				-36.2		Debt assumption for Estonian Air
<i>Detail 5</i>						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	22.4	-131.9	-2.3	86.7	76.0	

(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 surplus/ deficit

Member State: Estonia Data are in ...(millions of units of national currency) Date: 06/10/2015	2011	2012	Year 2013	2014	2015	
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (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 surplus/ deficit

Member State: Estonia Data are in EURO (millions of units of national currency) Date: 06/10/2015	2011	2012	Year 2013	2014	2015	
Working balance in local government accounts	15.9	-1.9	-64.4	0.6	-6.6	
<i>Basis of the working balance</i>	mixed	mixed	mixed	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		
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 (D.41)(-)	-0.4	0.6	-0.1	1.0		
Other accounts receivable (+)	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Other accounts payable (-)	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-17.2	-13.7	-27.7	6.2		
Detail 1	-4.7	8.8	-1.3	4.3		Foundations
Detail 2	-13.7	-22.7	-12.0	6.6		Hospitals
	1.2	0.2	-14.4	-4.7		Enterprises
Other adjustments (+/-) (please detail)	25.3	-19.5	3.7	-10.4		
Detail 1	27.0	-14.1	3.7	-6.5		Accrual adjustments and adjustments in intra-sectoral transactions
Detail 2	-0.6	-4.3	0.0	-3.9		Capital injections (non-financial capital transfers)
Detail 3	-1.1	-1.1	0.0	0.0		Capital injections (financial transactions classified as capital transfers)
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	23.6	-34.5	-88.5	-2.6	-6.6	

(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 surplus/ deficit

Member State: Estonia Data are in EURO (millions of units of national currency) Date: 06/10/2015	2011	2012	Year 2013	2014	2015	
Working balance in social security accounts	142.9	124.9	58.2	64.7	19.7	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	2.5	-2.3	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 (+/-)	2.5	-2.3	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		
Detail 1	2.5	-2.3	0.0	0.0		Revaluation of securities
Detail 2						
Non-financial transactions not included in the working balance	-1.1	-1.3	-1.9	-2.0		
Detail 1	-1.1	-1.3	-1.9	-2.0		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 (D.41)(-)	0.0	0.0	0.0	0.0		
Other accounts receivable (+)	2.4	-2.1	6.7	-1.4		
Detail 1	2.4	-2.1	6.7	-1.4		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 lending (+)/ net borrowing (-) of other social security bodies	0.0	0.0	0.0	0.0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0.4	0.8	0.8	1.5		
Detail 1	0.7	0.6	0.9	1.4		Depreciation
Detail 2	-0.3	0.2	-0.1	0.1		Other revaluations
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	147.1	120.0	63.8	62.8	19.7	
(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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-193.1	46.4	27.0	-146.9
Net acquisition (+) of financial assets ⁽²⁾	-15	728	148	258
Currency and deposits (F.2)	97.6	123.7	175.7	6.7
Debt securities (F.3)	-249.1	50.9	-171.3	141.1
Loans (F.4)	48.2	298.7	130.4	-19.8
Increase (+)	50.5	300.0	133.6	48.6
Reduction (-)	-2.3	-1.3	-3.2	-68.4
Short term loans (F.41), net	40.2	-39.7	-3.5	-0.8
Long-term loans (F.42)	8.0	338.4	133.9	-19.0
Increase (+)	9.9	339.6	135.4	49.3
Reduction (-)	-1.9	-1.2	-1.5	-68.3
Equity and investment fund shares/units (F.5)	17.0	219.3	77.8	39.4
Portfolio investments, net ⁽²⁾	3.5	9.8	6.8	0.3
Equity and investment fund shares/units other than portfolio investments	13.5	209.5	71.0	39.1
Increase (+)	16.5	217.7	81.8	39.1
Reduction (-)	-3.0	-8.2	-10.8	0.0
Financial derivatives (F.71)	0.4	-1.0	-3.2	0.8
Other accounts receivable (F.8)	71.3	36.5	-61.2	89.7
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	210	-38	-7	77
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1.8	-1.7	0.5	0.8
Net incurrence (-) of other accounts payable (F.8)	211.8	-36.2	-30.3	12.9
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.9	0.8	0.0	1.1
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.7	-1.0	1.7	0.4
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	21.0	62.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	19.0	-8.6	7.6	-4.9
Difference between capital and financial accounts (B.9-B.9f)	19.0	-8.6	7.6	-4.9
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1, 2)	21.5	727.8	175.7	183.3

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-22.4	131.9	2.3	-86.7
Net acquisition (+) of financial assets ⁽²⁾	-169	620	117	128
Currency and deposits (F.2)	-133.9	-207.5	125.7	-118.0
Debt securities (F.3)	-159.1	250.8	-171.3	140.7
Loans (F.4)	54.8	317.5	149.0	-19.2
Increase (+)	57.0	318.8	152.0	49.1
Reduction (-)	-2.2	-1.3	-3.0	-68.3
Short term loans (F.41), net	40.2	-39.9	-3.1	-0.5
Long-term loans (F.42)	14.6	357.4	152.1	-18.7
Increase (+)	16.5	358.6	153.5	49.5
Reduction (-)	-1.9	-1.2	-1.4	-68.2
Equity and investment fund shares/units (F.5)	4.1	228.6	76.7	32.5
Portfolio investments, net ⁽²⁾	-5.5	19.5	6.3	0.3
Equity and investment fund shares/units other than portfolio investments	9.6	209.1	70.4	32.2
Increase (+)	12.1	211.3	70.4	32.2
Reduction (-)	-2.5	-2.2	0.0	0.0
Financial derivatives (F.71)	0.0	0.0	0.0	0.0
Other accounts receivable (F.8)	65.3	30.7	-62.7	92.1
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	209	-27	-30	71
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.0	0.0	0.0	0.0
Net incurrence (-) of other accounts payable (F.8)	208.6	-25.7	-31.6	8.3
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.9	0.8	0.0	1.1
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.4	-1.6	1.7	-0.4
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	62.0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.0	0.0	0.0	0.0
Statistical discrepancies	11.0	-3.7	-6.5	-4.6
Difference between capital and financial accounts (B.9-B.9f)	11.0	-3.7	-6.5	-4.6
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1,2)	28.9	721.8	83.3	107.8
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	444.2	1,146.8	1,210.6	1,315.8
Central government gross debt (level) (b) ^(2,5)	507.4	1,229.2	1,312.5	1,420.3
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	63.2	82.4	101.9	104.5

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (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 ⁽³⁾	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 lending/ net borrowing 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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-23.6	34.5	88.5	2.6
Net acquisition (+) of financial assets ⁽²⁾	31	5	4	73
Currency and deposits (F.2)	18.1	-2.5	-9.2	70.5
Debt securities (F.3)	0.0	0.0	0.0	0.4
Loans (F.4)	0.0	0.3	1.0	2.0
Increase (+)	0.1	0.4	1.3	2.1
Reduction (-)	-0.1	-0.1	-0.3	-0.1
Short term loans (F.41), net	0.0	0.2	-0.3	0.0
Long-term loans (F.42)	0.0	0.1	1.3	2.0
Increase (+)	0.0	0.1	1.4	2.1
Reduction (-)	0.0	0.0	-0.1	-0.1
Equity and investment fund shares/units (F.5)	3.4	0.2	1.2	6.9
Portfolio investments, net ⁽²⁾	-0.5	-0.2	0.6	0.0
Equity and investment fund shares/units other than portfolio investments	3.9	0.4	0.6	6.9
Increase (+)	4.4	6.4	11.4	6.9
Reduction (-)	-0.5	-6.0	-10.8	0.0
Financial derivatives (F.71)	0.3	-0.8	-3.2	0.8
Other accounts receivable (F.8)	9.5	7.8	13.7	-8.0
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	-15	-12	5	5
Net incurrence (-) of liabilities in financial derivatives (F.71)	-2.0	-1.6	0.5	0.7
Net incurrence (-) of other accounts payable (F.8)	-13.0	-10.6	-16.0	2.8
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⁾ (+)	-0.4	0.6	-0.1	1.0
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	21.0	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	6.7	-2.6	14.5	-1.6
Difference between capital and financial accounts (B.9-B.9f)	6.7	-2.6	14.5	-1.6
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-1.0	25.3	111.9	78.1
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	541.3	566.6	678.5	756.6
Local government gross debt (level) (b) ^{a,b}	541.3	566.6	678.5	756.6
Local government holdings of other subsectors debt (level) (c) ^a	0.0	0.0	0.0	0.0

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 06/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-147.1	-120.0	-63.8	-62.8
Net acquisition (+) of financial assets ⁽²⁾	137	130	64	60
Currency and deposits (F.2)	213.5	333.8	59.2	54.3
Debt securities (F.3)	-90.1	-199.9	0.0	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
Equity and investment fund shares/units (F.5)	9.6	-9.6	0.0	0.0
Portfolio investments, net ⁽²⁾	9.6	-9.6	0.0	0.0
Equity and investment fund shares/units 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
Financial derivatives (F.71)	0.0	0.0	0.0	0.0
Other accounts receivable (F.8)	3.5	5.2	5.0	5.6
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
Adjustments ⁽³⁾	9	-7	0	2
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.2	0.0	0.0	0.0
Net incurrence (-) of other accounts payable (F.8)	8.9	-7.3	0.0	1.6
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(-) ⁽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	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	1.3	-2.3	-0.4	1.3
Difference between capital and financial accounts (B.9-B.9f)	1.3	-2.3	-0.4	1.3
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-0.2	-0.1	0.0	0.0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0.1	0.0	0.0	0.0
Social security gross debt (level) (b) ^(2, 5)	0.1	0.0	0.0	0.0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0.0	0.0	0.0	0.0

*Please note that the sign convention for net lending/ net borrowing 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.

Statement Number	Member State: Estonia Data are in ...(millions of units of national currency) Date: 06/10/2015	Year				
		2011 final	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	193.7	198.9	189.0	193.8	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	28.5	40.7	75.8	55.1	L
	<i>Institutional characteristics:</i>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	15,836.0	17,301.7	18,629.6	19,503.8	20,199.5
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					