

**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data**[illegible]

**Table 2A: Provision of the data, which explain the transition between the public, accounts budget deficit and the central government deficit/surplus**

Member State: LATVIA Data are in millions of EUR Date: 13/10/2014	Year				
	2010	2011	2012	2013	2014 (planned)
<b>Working balance in central government accounts</b>	<b>-1297.4</b>	<b>-606.0</b>	<b>129.4</b>	<b>12.4</b>	<b>-285.2</b>
Financial transactions included in the working balance	11.0	-0.8	-29.8	-27.5	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 (+)					
<i>Capital injection (capital raised in profitable state owned enterprises), contributions to capital of international organisations</i>	2.7	2.7	2.7	-0.8	0.0
Equities, sales (-)	0.0	0.0	0.0	0.0	0.0
Other financial transactions (+/-)	8.3	-3.6	-32.5	-26.7	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 (+/-)	12.5	12.3	5.2	12.1	0.0
<i>Superdividends</i>	-3.3	-0.3	-0.9	0.0	
<i>Corrections inside budget</i>	-0.4	6.0	3.5	2.4	
<i>Gains / losses from exchange rate fluctuations</i>	-0.1	0.0	0.1	0.1	
<i>Repayments to budgets of in previous years' unspent amounts</i>	-0.4	-21.5	-40.4	-41.3	
Non-financial transactions not included in the working balance	-420.7	-177.4	-9.4	-54.5	0.0
<i>Capital transfers</i>	-420.5	-153.5	-13.7	-53.2	
<i>Correction on Latvian Olympic Committee</i>	0.0	-33.8	4.3	4.1	
<i>Correction on National Library</i>	-0.2	9.8	0.0	-5.4	
Difference between interest paid (+) and accrued (D.41)(-)	6.1	-3.0	-12.6	-3.2	0.0
Other accounts receivable (+)	199.8	200.7	-103.7	75.5	0.0
<i>Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)</i>	39.5	26.0	-2.3	39.9	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	119.9	4.7	-54.3	3.7	
<i>EU correction</i>	70.6	190.1	-54.2	4.6	
<i>Advance payments and future period expenditures</i>	-31.6	-35.4	-18.3	-20.9	
<i>Swap cancellation</i>	11.8	0.0	9.7	0.0	
<i>Other debtors</i>	-10.3	15.2	15.7	48.2	
Other accounts payable (-)	11.2	47.8	-29.9	-17.5	0.0
<i>EU correction</i>	42.0	0.0	0.0	0.0	
<i>Accounts payable to suppliers and contractors</i>	10.5	27.2	-0.1	1.2	
<i>Advance payments and future period revenues</i>	-1.4	0.0	-7.5	2.3	
<i>TOR payments correction</i>	-1.7	-0.2	0.3	0.0	
<i>Liabilities on personnel</i>	4.0	2.2	-2.2	-0.8	
<i>Support payments to producers of biofuel</i>	13.8	28.4	0.0	0.0	
<i>Swap cancellation</i>	-42.7	-3.7	-0.2	0.0	
<i>Other creditors</i>	-13.4	-6.0	-20.3	-20.2	
Working balance (+/-) of entities not part of central government	477.7	177.7	70.4	57.9	0.0
Net borrowing (-) or net lending (+) of other central government bodies	35.7	-33.8	-79.6	-39.9	0.0
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-22.8	-50.9	-62.4	-18.5	
<i>Balance of derived public persons and entities non-financed from budget</i>	58.5	17.1	-17.2	-21.4	
Other adjustments (+/-)	-6.8	-0.4	-7.6	-20.2	-33.0
<i>Dividends paid by reclassified enterprises</i>	-5.1	-4.9	-4.9	-7.8	
<i>Debt assumption: education reform loan from World Bank to local governments repaid by central government</i>	-0.2	-0.1	-0.1	0.0	
<i>Balance of grants and donations</i>	-1.5	1.6	-0.6	-1.6	
<i>Losses of derived public persons' deposits due to insolvency of "Krajbanka"</i>	0.0	3.0	0.0	0.0	
<i>Revenue from state-owned European Trading System permits auction</i>	0.0	0.0	-2.1	-10.8	
<i>Transition from national methodology to ESA'95 principles</i>					-33.0
<b>Net borrowing (-)/lending (+) (B.9) of central government (S.1311)</b>	<b>-983.3</b>	<b>-395.3</b>	<b>-72.9</b>	<b>-16.9</b>	<b>-318.2</b>

**Table 2C: Provision of the data, which explain the transition between the working balances and the local government deficit/surplus**

Member State: LATVIA Data are in millions of EUR Date: 13/10/2014	Year				
	2010	2011	2012	2013	2014 (planned)
<b>Working balance in local government accounts</b>	<b>79.0</b>	<b>-71.0</b>	<b>-76.8</b>	<b>-119.3</b>	<b>-22.3</b>
Financial transactions included in the working balance	-15.7	-28.1	-29.2	-5.3	0.0
Loans (+/-)	0.0	0.0	0.0	0.0	
Equities (+/-)	0.0	0.0	0.0	0.0	
Other financial transactions (+/-)	-15.7	-28.1	-29.2	-5.3	0.0
of which: transactions in debt liabilities (+/-)	0.0	0.0	0.0	0.0	
of which: net settlements under swap contracts (+/-)	-7.0	-14.1	-14.3	-0.1	0.0
Revenue and expenditure from financial operations	-0.6	0.3	-0.1	-0.2	
Gains / losses from exchange rate fluctuations	0.0	0.2	-0.3	-0.1	
RC correction	-8.1	-14.4	-14.4	-4.9	
Non-financial transactions not included in the working balance	-38.0	-18.1	-0.4	14.8	0.0
Correction of the South Bridge costs	-61.8	-19.4	4.9	19.5	
Capital transfers	-2.5	-4.1	-5.2	-4.7	
Local government revenue and expenditure	26.3	5.4	0.0	0.0	
Difference between interest paid (+) and accrued (D.41) (-)	-14.9	-10.9	-3.4	8.7	0.0
Other accounts receivable (+)	23.4	-0.6	23.4	-18.0	0.0
Difference in cash and time adjusted cash (personal income tax)	8.1	9.5	18.0	-13.1	
Advance payments and future period expenditures	-16.8	11.2	-9.8	0.3	
Other debtors	32.1	-21.3	15.2	-5.2	
Other accounts payable (-)	-102.4	-7.7	30.3	30.7	0.0
Correction of accrual adjustment of MoF EU funds MIS	-78.1	3.8	44.5	-4.6	
Accounts payable to suppliers and contractors	-3.3	11.9	-10.3	2.8	
Advance payments and future period revenues	-16.4	-26.9	10.3	38.1	
Liabilities on personel	3.7	1.3	-1.0	1.8	
Other creditors	-8.3	2.3	-13.1	-7.3	
Working balance (+/-) of entities not part of local government	0.0	0.0	0.0	0.0	0.0
Net borrowing (-) or net lending (+) of other local government bodies	1.0	-18.7	-10.4	-11.8	0.0
Other government entities (balance of units reclassified from S.11 to S.1313)	1.0	-18.7	-10.4	-11.8	
Other adjustments (+/-)	7.6	37.4	-0.1	0.0	-12.3
Education reform loan from World Bank to local governments repaid by central government	0.2	0.1	0.1	0.0	
Revenue from privatization (except shares and other equity)	7.6	15.8	0.0	0.0	
Correction of Ogre Art School PPP project	-0.1	-0.1	-0.1	-0.1	
Losses of local governments' deposits due to insolvency of "Krajbanka"	0.0	21.6	0.0	0.0	
Revenue from state-owned European Trading System permits auction	0.0	0.0	-0.1	0.0	
Transition from national methodology to ESA'95 principles					-12.3
<b>Net borrowing (-)/lending (+) (B.9) of local government (S.1313)</b>	<b>-59.9</b>	<b>-117.8</b>	<b>-66.5</b>	<b>-100.2</b>	<b>-34.6</b>

**Table 2D: Provision of the data, which explain the transition between the working balances and the social security deficit/surplus**

Member State: LATVIA Data are in millions of EUR Date: 13/10/2014	Year				
	2010	2011	2012	2013	2014 (planned)
<b>Working balance in social security accounts</b>	<b>-477.7</b>	<b>-177.7</b>	<b>-70.4</b>	<b>-57.9</b>	<b>132.4</b>
Financial transactions included in the working balance	0.0	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	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	
Expenditures from sales / acquisition and revaluation of shares and securities	0.0	0.0	0.0	0.0	
Non-financial transactions not included in the working balance	0.0	0.0	0.0	0.0	0.0
Difference between interest paid (+) and accrued (D.41)(-)	-50.7	-2.6	2.1	-4.1	0.0
Other accounts receivable (+)	-14.3	5.5	25.6	-14.7	0.0
Difference in cash and time adjusted cash (social contributions)	1.1	18.1	18.9	-48.2	
Advance payments and future period expenditures	-16.4	-12.3	6.6	34.6	
Other debtors	0.9	-0.3	0.1	-1.1	
Other accounts payable (-)	89.7	-8.1	-3.6	-5.7	0.0
Accounts payable to suppliers and contractors	0.1	-1.8	1.8	0.2	
Liabilities on personnel	0.0	0.0	0.0	0.0	
Outstanding liabilities for pensions	93.0	0.0	0.0	0.0	
Other creditors	-2.3	-3.7	-0.7	4.4	
Lump sum payments	-1.0	-2.6	-4.8	-10.4	
Working balance (+/-) of entities not part of social security funds	0.0	0.0	0.0	0.0	0.0
Net borrowing (-) or net lending (+) of other social security bodies	0.0	0.0	0.0	0.0	0.0
Other adjustments (+/-)	0.0	0.0	0.0	0.0	-4.7
Transition from national methodology to ESA'95 principles					-4.7
<b>Net borrowing (-)/lending(+) (B.9) of social security (S.1314)</b>	<b>-453.0</b>	<b>-183.0</b>	<b>-46.4</b>	<b>-82.5</b>	<b>127.6</b>

**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: LATVIA Data are in millions of EUR Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing (+)/lending (-) (B.9) of general government (S.13)*</b>	<b>1496.2</b>	<b>696.0</b>	<b>185.8</b>	<b>199.6</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	-324.4	-570.5	153.3	-335.7
Currency and deposits (F.2)	-94.8	-642.3	503.8	-395.2
Debt securities (F.3)	-89.4	-78.9	-6.5	59.7
Loans (F.4)	-376.0	30.6	-296.2	-67.2
<i>Increase (+)</i>	392.2	477.6	42.7	225.4
<i>Reduction (-)</i>	-768.2	-447.0	-338.9	-292.6
Short term loans (F.41), net	0.0	0.1	3.3	0.7
Long-term loans (F.42)	-376.0	30.6	-299.5	-67.9
<i>Increase (+)</i>	390.3	402.9	25.9	136.5
<i>Reduction (-)</i>	-766.3	-372.4	-325.4	-204.4
Equity and investment fund shares/units (F.5)	158.7	4.2	-8.7	17.6
Portfolio investments, net <sup>(2)</sup>	0.0	0.0	0.0	0.0
Equity and investment fund shares/units other than portfolio investments	158.7	4.2	-8.7	17.6
<i>Increase (+)</i>	162.8	10.6	27.5	25.7
<i>Reduction (-)</i>	-4.0	-6.4	-36.2	-8.1
Financial derivatives (F.71)	-22.6	-15.3	-26.7	-0.8
Other accounts receivable (F.8)	100.6	131.5	-13.0	49.5
Other financial assets (F.1, F.6)	-0.9	-0.3	0.7	0.7
<b>Adjustments <sup>(2)</sup></b>	442.4	22.3	27.3	0.1
Net incurrence (-) of liabilities in financial derivatives (F.71)	23.3	14.2	23.1	10.0
Net incurrence (-) of other accounts payable (F.8)	30.4	28.9	7.3	-4.4
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2.3	30.1	-9.4	-23.1
Issuances above (-)/below (+) nominal value	15.2	9.0	9.2	-0.3
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-98.2	-26.0	-21.9	0.4
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.0	0.0	0.0	0.0
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	12.9	-33.9	18.2	17.2
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	461.2	0.0	0.7	0.6
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.0	0.0	0.0	-0.3
<b>Statistical discrepancies</b>	10.6	14.8	-12.9	-0.6
Difference between capital and financial accounts (B.9-B.9f)	10.6	14.8	-12.9	-0.6
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>1626.1</b>	<b>162.6</b>	<b>353.5</b>	<b>-136.6</b>
<b>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</b>				
(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 government debt level and the consolidation of debt (central government)**

Member State: LATVIA Data are in millions of EUR Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing (+)/lending (-)(B.9) of central government (S.1311)*</b>	<b>983.3</b>	<b>395.3</b>	<b>72.9</b>	<b>16.9</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-288.3</b>	<b>-547.8</b>	<b>112.0</b>	<b>-185.5</b>
Currency and deposits (F.2)	-188.0	-646.7	512.9	-369.1
Debt securities (F.3)	-89.4	-78.9	-6.5	59.7
Loans (F.4)	-335.6	78.5	-253.9	43.8
Increase (+)	369.7	416.3	213.1	437.9
Reduction (-)	-705.2	-337.8	-467.0	-394.1
Short term loans (F.41), net	-1.5	1.8	1.1	0.7
Long-term loans (F.42)	-334.1	76.8	-255.0	43.2
Increase (+)	365.6	415.6	194.4	348.8
Reduction (-)	-699.7	-338.9	-449.4	-305.7
Equity and investment fund shares/units (F.5)	152.8	1.1	-25.0	9.4
Portfolio investments, net <sup>(2)</sup>	0.0	0.0	0.0	0.0
Equity and investment fund shares/units other than portfolio investments	152.8	1.1	-25.0	9.4
Increase (+)	154.1	2.7	10.6	9.9
Reduction (-)	-1.3	-1.7	-35.5	-0.5
Financial derivatives (F.71)	-15.6	-1.2	-12.4	-0.7
Other accounts receivable (F.8)	187.5	99.4	-103.6	71.2
Other financial assets (F.1, F.6)	0.0	0.0	0.4	0.1
<b>Adjustments <sup>(2)</sup></b>	<b>435.6</b>	<b>81.0</b>	<b>41.5</b>	<b>-6.8</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	23.3	13.8	23.1	10.7
Net incurrence (-) of other accounts payable (F.8)	-40.7	73.4	19.0	-11.1
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.9	30.1	-9.1	-21.4
Issuances above (-)/below (+) nominal value	15.2	9.0	9.2	-0.3
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-34.0	-11.2	-19.3	-2.6
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.0	0.0	0.0	0.0
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	12.7	-34.0	18.2	17.2
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	461.2	0.0	0.3	0.6
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.0	0.0	0.1	0.0
<b>Statistical discrepancies</b>	<b>21.2</b>	<b>11.8</b>	<b>-1.5</b>	<b>-4.3</b>
Difference between capital and financial accounts (B.9-B.9f)	21.2	11.8	-1.5	-4.3
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1151.9</b>	<b>-59.6</b>	<b>224.9</b>	<b>-179.7</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>8077.0</b>	<b>7971.4</b>	<b>8162.7</b>	<b>7871.6</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	8643.6	8583.9	8808.8	8629.2
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	566.6	612.5	646.1	757.6
<b>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</b>				
(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 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: LATVIA Data are in millions of EUR Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing (+)/lending (-)(B.9) of local government (S.1313)*</b>	<b>59.9</b>	<b>117.8</b>	<b>66.5</b>	<b>100.2</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	173.5	-23.7	-49.5	-48.3
Currency and deposits (F.2)	149.8	-12.4	-73.1	-35.0
Debt securities (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	-2.2	-1.2	-0.9	-1.1
Increase (+)	0.0	0.0	0.2	0.2
Reduction (-)	-2.2	-1.2	-1.1	-1.3
Short term loans (F.41), net	0.0	0.0	0.2	0.1
Long-term loans (F.42)	-2.2	-1.2	-1.1	-1.3
Increase (+)	0.0	0.0	0.0	0.1
Reduction (-)	-2.2	-1.2	-1.1	-1.4
Equity and investment fund shares/units (F.5)	6.4	3.2	16.3	8.3
Portfolio investments, net <sup>(2)</sup>	0.0	0.0	0.0	0.0
Equity and investment fund shares/units other than portfolio investments	6.4	3.2	16.3	8.3
Increase (+)	8.6	7.9	16.9	15.8
Reduction (-)	-2.3	-4.7	-0.6	-7.5
Financial derivatives (F.71)	-7.0	-14.1	-14.3	-0.1
Other accounts receivable (F.8)	27.4	1.1	22.2	-20.9
Other financial assets (F.1, F.6)	-0.9	-0.3	0.3	0.6
<b>Adjustments <sup>(2)</sup></b>	<b>-132.5</b>	<b>-23.8</b>	<b>21.7</b>	<b>32.1</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.0	0.0	0.0	-0.8
Net incurrence (-) of other accounts payable (F.8)	-118.1	-10.8	34.5	26.3
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.4	0.0	-0.3	-1.7
Issuances above (-)/below (+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-14.4	-10.9	-3.5	8.7
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.0	0.0	0.0	0.0
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0.4	0.0	0.0	0.0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.0	-2.0	0.0	0.0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.0	-0.1	-9.0	-0.4
<b>Statistical discrepancies</b>	<b>-9.1</b>	<b>2.7</b>	<b>-11.6</b>	<b>3.7</b>
Difference between capital and financial accounts (B.9-B.9f)	-9.1	2.7	-11.6	3.7
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>91.7</b>	<b>73.0</b>	<b>27.2</b>	<b>87.8</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>991.4</b>	<b>1082.1</b>	<b>1173.9</b>	<b>1270.6</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1177.1	1250.1	1277.3	1365.1
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	185.7	168.0	103.3	94.4
<b>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</b>				
(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: LATVIA Data are in millions of EUR Date: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing (+)/lending (-)(B.9) of social security funds (S.1314)*</b>	<b>453.0</b>	<b>183.0</b>	<b>46.4</b>	<b>82.5</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-542.8</b>	<b>-175.1</b>	<b>-42.7</b>	<b>-76.7</b>
Currency and deposits (F.2)	-528.1	-180.5	-68.3	-61.9
Debt securities (F.3)	0.0	0.0	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)	-0.5	0.0	0.0	-0.1
Portfolio investments, net <sup>(2)</sup>	0.0	0.0	0.0	0.0
Equity and investment fund shares/units other than portfolio investments	-0.5	0.0	0.0	-0.1
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	-0.5	0.0	0.0	-0.1
Financial derivatives (F.71)	0.0	0.0	0.0	0.0
Other accounts receivable (F.8)	-14.3	5.5	25.6	-14.7
Other financial assets (F.1, F.6)	0.0	0.0	0.0	0.0
<b>Adjustments <sup>(2)</sup></b>	<b>89.7</b>	<b>-8.1</b>	<b>-3.6</b>	<b>-5.7</b>
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)	89.7	-8.1	-3.6	-5.7
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 <sup>(4)</sup> (+)	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 (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0.0	0.0	0.0	0.0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.0	0.0	0.0	0.0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.0	0.0	0.0	0.0
<b>Statistical discrepancies</b>	<b>-0.2</b>	<b>0.3</b>	<b>0.0</b>	<b>-0.1</b>
Difference between capital and financial accounts (B.9-B.9f)	-0.2	0.3	0.0	-0.1
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-571.9</b>	<b>-394.4</b>	<b>-324.1</b>	<b>-266.3</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	0.0	0.0	0.0	0.0
Social security holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	571.9	394.4	324.1	266.3
<b>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</b>				
(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: LATVIA Data are in millions of EUR Date: 13/10/2014	Year				
		2010	2011	2012	2013	2014 (forecast)
2	<b>Trade credits and advances (AF.81 L)</b>	217.5	213.6	206.6	157.9	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0.0	0.0	0.0	0.0	0.0
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(1)</b>	18391.8	20291.9	21894.4	23138.6	24836.0

(1) Data to be provided in particular when GNI is substantially greater than GDP.  
L - Not available