

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

Member State: LATVIA Data are in millions of EUR Date: 13/04/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015 (planned)
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
General government	S.13	-678.344	-175.100	-172.119	-347.022	-248.690
- Central government	S.1311	-393.034	-79.220	5.230	-382.050	-394.360
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-103.367	-52.137	-100.222	-48.965	15.940
- Social security funds	S.1314	-181.943	-43.743	-77.127	83.993	129.730
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		8659.083	9012.574	8875.947	9633.225	9330.382
<i>By category:</i>						
Currency and deposits	AF.2	497.107	334.759	233.103	328.564	373.719
Debt securities	AF.3	2161.939	3837.590	3858.554	5504.634	6393.850
<i>Short-term</i>	AF.31	304.088	215.419	221.876	121.701	60.000
<i>Long-term</i>	AF.32	1857.851	3622.171	3636.678	5382.933	6333.850
Loans	AF.4	6000.037	4840.225	4784.290	3800.027	2562.813
Short-term	AF.41	4.789	0.674	3.446	6.361	6.228
Long-term	AF.42	5995.248	4839.551	4780.844	3793.666	2556.585
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1014.030	1056.030	1005.054	1038.396	916.330
<b>Interest (consolidated)</b>	D.41 (uses)	360.641	358.942	337.673	332.861	318.190
<b>Gross domestic product at current market prices</b>	B.l*g	20297.418	22042.986	23221.874	24059.734	25365.600
M - Not applicable						

**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: 13/04/2015	Year				
	2011	2012	2013	2014	2015 (planned)
<b>Working balance in central government accounts</b>	<b>-606.022</b>	<b>129.399</b>	<b>12.389</b>	<b>-305.417</b>	<b>-394.130</b>
Financial transactions included in the working balance	20.714	10.576	13.773	1.618	0.000
Loans, granted (+)	0.000	0.000	0.000	0.000	0.000
Loans, repayments (-)	0.000	0.000	0.000	0.000	0.000
Equities, acquisition (+)					
<i>Capital injection (capital raised in profitable state owned enterprises), contributions to capital of international organisations</i>	2.735	2.705	-0.812	-0.870	0.000
Equities, sales (-)	0.000	0.000	0.000	0.000	0.000
Other financial transactions (+/-)	17.979	7.871	14.585	2.488	0.000
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	0.000
of which: net settlements under swap contracts (+/-)	12.302	5.196	12.114	11.814	0.000
<i>Superdividends</i>	-0.320	-0.898	0.000	-0.053	
<i>Corrections inside budget</i>	5.950	3.502	2.390	0.287	
<i>Gains / losses from exchange rate fluctuations</i>	0.047	0.071	0.081	-9.560	
Non-financial transactions not included in the working balance	-177.432	-9.426	-54.467	-118.029	0.000
<i>Capital transfers</i>	-153.481	-13.734	-53.163	-96.469	
<i>Correction on Latvian Olympic Committee</i>	-33.755	4.308	4.131	7.043	
<i>Correction on National Library</i>	9.804	0.000	-5.435	-28.603	
Difference between interest paid (+) and accrued (D.41)(-)	-6.413	-14.002	-3.904	-3.536	0.000
Other accounts receivable (+)	177.706	-151.041	56.262	153.221	0.000
<i>Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)</i>	26.012	-2.339	39.923	8.802	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	4.741	-54.275	3.726	-37.440	
<i>EU correction</i>	190.130	-49.792	48.564	170.822	
<i>Repayments of EU funding</i>	-22.964	-41.539	-63.053	-24.299	
<i>Advance payments and future period expenditures</i>	-35.384	-18.321	-20.949	11.245	
<i>Other debtors</i>	15.171	15.225	48.051	24.091	
Other accounts payable (-)	51.512	-31.881	-28.257	17.319	0.000
<i>Accounts payable to suppliers and contractors</i>	27.153	-0.125	1.231	7.897	
<i>Advance payments and future period revenues</i>	0.010	-7.450	2.275	-6.436	
<i>Liabilities on personnel</i>	2.174	-2.150	-0.751	0.142	
<i>Support payments to producers of biofuel</i>	28.447	0.000	0.000	0.000	
<i>Accrued contributions to EU budget</i>	1.355	-1.297	-6.985	23.677	
<i>Revenue from state-owned European Trading System permits auction</i>	0.000	-2.129	-10.792	7.215	
<i>Other creditors</i>	-7.627	-18.730	-13.235	-15.176	
Working balance (+/-) of entities not part of central government	177.665	70.407	57.911	-100.351	0.000
Net borrowing (-) or net lending (+) of other central government bodies	-33.772	-79.615	-39.904	-15.592	0.000
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-50.881	-62.449	-18.461	-7.145	
<i>Balance of derived public persons and entities non-financed from budget</i>	17.109	-17.166	-21.443	-8.447	
Other adjustments (+/-)	3.008	-3.637	-8.573	-11.283	-0.230
<i>Dividends paid by reclassified enterprises</i>	-4.866	-4.863	-7.777	-5.537	
<i>Debt assumption: education reform loan from World Bank to local governments repaid by central government</i>	-0.084	-0.075	-0.038	-0.072	
<i>Balance of grants and donations</i>	1.550	-0.569	-1.602	0.538	
<i>Losses of derived public persons' deposits due to insolvency of "Krajbanka"</i>	3.012	0.000	0.000	0.000	
<i>Interest receivable</i>	3.369	1.442	0.731	-6.212	
<i>Claims of non-life insurance and earned premiums</i>	0.027	0.428	0.113	0.000	
<i>Transition from national methodology to ESA 2010 principles</i>					-0.230
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)</b>	<b>-393.034</b>	<b>-79.220</b>	<b>5.230</b>	<b>-382.050</b>	<b>-394.360</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: 13/04/2015	Year				
	2011	2012	2013	2014	2015 (planned)
<b>Working balance in local government accounts</b>	<b>-71.007</b>	<b>-76.777</b>	<b>-119.333</b>	<b>-85.958</b>	<b>-55.370</b>
Financial transactions included in the working balance	-13.691	-14.805	-5.316	8.403	
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	-13.691	-14.805	-5.316	8.403	
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-) ( <i>Riga City derivatives transaction</i> )	0.282	0.081	-0.142	7.281	
Revenue and expenditure from financial operations	0.253	-0.148	-0.172	-1.999	
Gains / losses from exchange rate fluctuations	0.175	-0.339	-0.112	0.001	
Riga City debt transaction	-14.401	-14.399	-4.890	3.120	
Non-financial transactions not included in the working balance	-18.137	-0.366	14.838	12.163	
Correction of the South Bridge costs	-19.351	4.855	19.489	20.771	
Capital transfers	-4.146	-5.221	-4.651	-8.608	
Local government revenue and expenditure	5.360	0.000	0.000	0.000	
Difference between interest paid (+) and accrued (D.41) (-)	-10.872	-3.509	8.712	9.266	
Other accounts receivable (+)	-0.330	23.169	-18.595	17.368	
Difference in cash and time adjusted cash (personal income tax)	9.506	18.035	-13.143	12.063	
Advance payments and future period expenditures	11.153	-9.777	0.337	1.377	
Other debtors	-20.989	14.911	-5.789	3.928	
Other accounts payable (-)	-7.683	30.321	30.704	-3.305	
Correction of accrual adjustment of MoF EU funds MIS	3.795	44.478	-4.625	29.935	
Accounts payable to suppliers and contractors	11.901	-10.312	2.834	0.253	
Advance payments and future period revenues	-26.918	10.319	38.073	-18.776	
Liabilities on personnel	1.255	-1.047	1.767	-10.113	
Other creditors	2.284	-13.117	-7.345	-4.604	
Working balance (+/-) of entities not part of local government	0.000	0.000	0.000	0.000	
Net borrowing (-) or net lending (+) of other local government bodies	-18.741	-10.411	-11.751	-6.996	
Other government entities (balance of units reclassified from S.11 to S.1313)	-18.741	-10.411	-11.751	-6.996	
Other adjustments (+/-)	37.094	0.241	0.519	0.094	71.310
Education reform loan from World Bank to local governments repaid by central government	0.084	0.075	0.038	0.072	
Revenue from privatization (except shares and other equity)	15.815	0.000	0.000	0.000	
Correction of Ogre Art School PPP project	-0.085	-0.085	-0.085	-0.085	
Losses of local governments' deposits due to insolvency of "Krajbanka"	21.584	0.000	0.000	0.000	
Revenue from state-owned European Trading System permits auction	0.000	-0.120	0.000	0.120	
Interest receivable	0.000	0.091	0.000	-0.013	
Claims of non-life insurance and earned premiums	-0.304	0.280	0.566	0.000	
Transition from national methodology to ESA 2010 principles					71.310
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)</b>	<b>-103.367</b>	<b>-52.137</b>	<b>-100.222</b>	<b>-48.965</b>	<b>15.940</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: 13/04/2015	Year				
	2011	2012	2013	2014	2015 (planned)
<b>Working balance in social security accounts</b>	<b>-177.665</b>	<b>-70.407</b>	<b>-57.911</b>	<b>100.351</b>	<b>162.870</b>
Financial transactions included in the working balance	-0.018	-0.006	-0.018	-0.095	
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	-0.018	-0.006	-0.018	-0.095	
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-)	0.000	0.000	0.000	0.000	
<i>Expenditures from sales / acquisition and revaluation of shares and securities</i>	-0.018	-0.006	-0.018	-0.095	
Non-financial transactions not included in the working balance	0.000	0.000	0.000	1.600	
<i>Revenues extra-budgetary funds received</i>				1.600	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	5.473	25.638	-14.097	0.815	
<i>Difference in cash and time adjusted cash (social contributions)</i>	18.083	18.937	-47.572	5.182	
<i>Advance payments and future period expenditures</i>	-12.318	6.596	34.620	-5.127	
<i>Other debtors</i>	-0.292	0.105	-1.145	0.760	
Other accounts payable (-)	-7.113	-1.021	-0.959	-19.555	
<i>Accounts payable to suppliers and contractors</i>	-1.800	1.797	0.195	-0.071	
<i>Liabilities on personnel</i>	-0.003	-0.033	0.033	-0.142	
<i>Lump sum payments for pension schemes</i>	-1.618	-2.129	-5.609	-15.133	
<i>Other creditors</i>	-3.692	-0.656	4.422	-4.209	
Working balance (+/-) of entities not part of social security funds	0.000	0.000	0.000	0.000	
Net borrowing (-) or net lending (+) of other social security bodies	0.000	0.000	0.000	0.000	
Other adjustments (+/-)	-2.620	2.053	-4.142	0.877	-33.140
<i>Interest receivable</i>	-2.620	2.053	-4.142	0.877	
<i>Transition from national methodology to ESA 2010 principles</i>					-33.140
<b>Net lending (-)/ net borrowing (+) (B.9) of social security (S.1314)</b>	<b>-181.943</b>	<b>-43.743</b>	<b>-77.127</b>	<b>83.993</b>	<b>129.730</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: 13/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>678.344</b>	<b>175.100</b>	<b>172.119</b>	<b>347.022</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	-557.562	161.241	-312.925	327.304
Currency and deposits (F.2)	-620.806	544.201	-353.908	199.214
Debt securities (F.3)	-78.887	-6.517	59.677	-47.631
Loans (F.4)	30.630	-296.214	-67.152	-90.687
Increase (+)	477.642	42.723	225.416	58.471
Reduction (-)	-447.012	-338.937	-292.568	-149.158
Short term loans (F.41), net	0.053	3.321	0.731	-55.214
Long-term loans (F.42)	30.578	-299.535	-67.884	-35.473
Increase (+)	402.929	25.893	136.469	57.681
Reduction (-)	-372.351	-325.428	-204.353	-93.154
Equity and investment fund shares/units (F.5)	4.225	-8.691	17.604	55.191
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	4.225	-8.691	17.604	55.191
Increase (+)	10.646	27.474	25.721	58.436
Reduction (-)	-6.421	-36.165	-8.117	-3.245
Financial derivatives (F.71)	-0.942	-12.302	-0.799	-2.403
Other accounts receivable (F.8)	108.495	-59.945	30.973	213.620
Other financial assets (F.1, F.6)	-0.277	0.709	0.680	0.000
<b>Adjustments <sup>(2)</sup></b>	26.556	27.940	-5.988	106.264
Net incurrence (-) of liabilities in financial derivatives (F.71)	13.768	23.137	9.961	18.843
Net incurrence (-) of other accounts payable (F.8)	33.617	7.957	-10.422	-117.441
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	30.108	-9.395	-23.052	-0.966
Issuances above (-)/below (+) nominal value	9.014	9.215	-0.306	13.409
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-25.982	-21.882	0.360	4.782
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-33.945	18.196	17.170	-33.357
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.748	0.600	223.349
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.024	-0.036	-0.299	-2.355
<b>Statistical discrepancies</b>	15.288	-10.790	10.167	-23.312
Difference between capital and financial accounts (B.9-B.9f)	15.288	-10.790	10.167	-23.312
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>162.626</b>	<b>353.491</b>	<b>-136.627</b>	<b>757.278</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.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 government debt level and the consolidation of debt (central government)**

Member State: LATVIA Data are in millions of EUR Date: 13/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>393.034</b>	<b>79.220</b>	<b>-5.230</b>	<b>382.050</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-549.196</b>	<b>105.474</b>	<b>-163.335</b>	<b>366.390</b>
Currency and deposits (F.2)	-625.116	553.278	-327.800	205.228
Debt securities (F.3)	-78.887	-6.517	59.677	-47.631
Loans (F.4)	78.513	-253.896	43.847	9.546
Increase (+)	416.348	213.136	437.941	281.379
Reduction (-)	-337.835	-467.032	-394.094	-271.833
Short term loans (F.41), net	1.754	1.144	0.690	-54.611
Long-term loans (F.42)	76.758	-255.040	43.159	64.157
Increase (+)	415.628	194.407	348.809	280.125
Reduction (-)	-338.870	-449.447	-305.650	-215.968
Equity and investment fund shares/units (F.5)	1.056	-24.975	9.380	44.923
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	1.056	-24.975	9.380	44.923
Increase (+)	2.735	10.571	9.878	45.298
Reduction (-)	-1.679	-35.546	-0.498	-0.375
Financial derivatives (F.71)	-1.224	-12.383	-0.657	-2.403
Other accounts receivable (F.8)	76.435	-150.461	52.104	156.727
Other financial assets (F.1, F.6)	0.027	0.428	0.114	0.000
<b>Adjustments <sup>(2)</sup></b>	<b>84.724</b>	<b>39.579</b>	<b>-17.625</b>	<b>139.207</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	13.768	23.137	10.711	11.562
Net incurrence (-) of other accounts payable (F.8)	77.047	17.070	-21.897	-70.107
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	30.108	-9.111	-21.354	0.000
Issuances above (-)/below (+) nominal value	9.014	9.215	-0.306	13.409
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-11.194	-19.280	-2.560	-3.969
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-33.985	18.186	17.181	-33.367
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.312	0.600	223.349
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.034	0.050	0.000	-1.670
<b>Statistical discrepancies</b>	<b>11.788</b>	<b>0.636</b>	<b>6.538</b>	<b>-11.838</b>
Difference between capital and financial accounts (B.9-B.9f)	11.788	0.636	6.538	-11.838
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-59.650</b>	<b>224.909</b>	<b>-179.652</b>	<b>875.809</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>7971.429</b>	<b>8162.715</b>	<b>7871.630</b>	<b>8649.797</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	8583.938	8808.847	8629.195	9505.004
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	612.509	646.132	757.565	855.207
<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.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: LATVIA Data are in millions of EUR Date: 13/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>103.367</b>	<b>52.137</b>	<b>100.222</b>	<b>48.965</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-9.256	-35.119	-48.254	4.349
Currency and deposits (F.2)	-12.371	-73.087	-35.007	-23.528
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	-1.178	-0.925	-1.127	-1.652
Increase (+)	0.001	0.192	0.191	0.032
Reduction (-)	-1.179	-1.117	-1.318	-1.684
Short term loans (F.41), net	0.006	0.188	0.141	-0.539
Long-term loans (F.42)	-1.184	-1.114	-1.268	-1.112
Increase (+)	0.001	0.003	0.000	0.000
Reduction (-)	-1.185	-1.117	-1.268	-1.112
Equity and investment fund shares/units (F.5)	3.211	16.286	8.323	10.605
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	3.211	16.286	8.323	10.605
Increase (+)	7.911	16.904	15.844	13.138
Reduction (-)	-4.700	-0.618	-7.521	-2.533
Financial derivatives (F.71)	0.282	0.081	-0.142	0.000
Other accounts receivable (F.8)	1.104	22.246	-20.867	18.924
Other financial assets (F.1, F.6)	-0.304	0.280	0.566	0.000
<b>Adjustments <sup>(2)</sup></b>	<b>-23.798</b>	<b>21.738</b>	<b>32.132</b>	<b>21.935</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	-0.750	7.281
Net incurrence (-) of other accounts payable (F.8)	-10.835	34.540	26.267	9.375
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	-0.285	-1.697	-0.966
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-10.872	-3.509	8.711	9.266
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0.040	-0.021	-0.046	0.068
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	-1.989	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.142	-8.987	-0.353	-3.089
<b>Statistical discrepancies</b>	<b>2.684</b>	<b>-11.570</b>	<b>3.701</b>	<b>-11.394</b>
Difference between capital and financial accounts (B.9-B.9f)	2.684	-11.570	3.701	-11.394
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>72.997</b>	<b>27.186</b>	<b>87.801</b>	<b>63.855</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1082.084</b>	<b>1173.948</b>	<b>1270.647</b>	<b>1352.031</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1250.092	1277.278	1365.079	1428.934
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	168.008	103.330	94.432	76.903
<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.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: LATVIA Data are in millions of EUR Date: 13/04/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>181.943</b>	<b>43.743</b>	<b>77.127</b>	<b>-83.993</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-175.091</b>	<b>-42.706</b>	<b>-76.089</b>	<b>103.626</b>
Currency and deposits (F.2)	-180.521	-68.343	-61.894	103.148
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Short term loans (F.41), net	0.000	0.000	0.000	0.000
Long-term loans (F.42)	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Equity and investment fund shares/units (F.5)	-0.043	-0.001	-0.098	-0.337
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.043	-0.001	-0.098	-0.337
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-0.043	-0.001	-0.098	-0.337
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	5.473	25.638	-14.097	0.815
Other financial assets (F.1, F.6)	0.000	0.000	0.000	0.000
<b>Adjustments <sup>(2)</sup></b>	<b>-7.113</b>	<b>-1.021</b>	<b>-0.959</b>	<b>-19.555</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	0.000
Net incurrence (-) of other accounts payable (F.8)	-7.113	-1.021	-0.959	-19.555
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	0.000	0.000	0.000	0.000
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0.000	0.000	0.000	0.000
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.000	0.000	0.000	0.000
<b>Statistical discrepancies</b>	<b>0.261</b>	<b>-0.016</b>	<b>-0.079</b>	<b>-0.078</b>
Difference between capital and financial accounts (B.9-B.9f)	0.261	-0.016	-0.079	-0.078
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-394.430</b>	<b>-324.082</b>	<b>-266.332</b>	<b>-368.603</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	0.000	0.000	0.000	0.000
Social security holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	394.430	324.082	266.332	368.603
<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.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: LATVIA Data are in millions of EUR Date: 13/04/2015	Year				
		2011	2012	2013	2014	2015 (forecast)
2	<b>Trade credits and advances (AF.81 L)</b>	213.593	206.560	157.852	160.131	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	M	M	M	M	M
	<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>	20291.872	21894.435	23138.601	23867.874	25418.500

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

L - Not available

M - Not applicable