

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)
Net borrowing (-)/ net lending (+)	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
General government consolidated gross debt						
Level at nominal value outstanding at end of year		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
<i>Short-term</i>	AF.41	4.789	0.674	3.446	6.361	6.228
<i>Long-term</i>	AF.42	5995.248	4839.551	4780.844	3793.666	2556.585
General government expenditure on:						
Gross fixed capital formation	P.51g	1014.030	1056.030	1005.054	1038.396	916.330
Interest (consolidated)	D.41 (uses)	360.641	358.942	337.673	332.861	318.190
Gross domestic product at current market prices	B.1*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	2011	2012	2013	2014	Year 2015 (planned)
Working balance in central government accounts	-606.022	129.399	12.389	-305.417	-394.130
Financial transactions included in the working balance					0.000
Loans, granted (+)	20.714	10.576	13.773	1.618	0.000
Loans, repayments (-)	0.000	0.000	0.000	0.000	0.000
Equities, acquisition (+)	0.000	0.000	0.000	0.000	0.000
<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
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)	-393.034	-79.220	5.230	-382.050	-394.360

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)
Working balance in local government accounts	-71.007	-76.777	-119.333	-85.958	-55.370
Financial transactions included in the working balance					
Loans (+/-)	-13.691	-14.805	-5.316	8.403	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	
of which: transactions in debt liabilities (+/-)	-13.691	-14.805	-5.316	8.403	
of which: net settlements under swap contracts (+/-) (<i>Riga City derivatives transaction</i>)	0.000	0.000	0.000	0.000	
<i>Revenue and expenditure from financial operations</i>	0.282	0.081	-0.142	7.281	
<i>Gains / losses from exchange rate fluctuations</i>	0.253	-0.148	-0.172	-1.999	
<i>Riga City debt transaction</i>	0.175	-0.339	-0.112	0.001	
<i>-14.401</i>	<i>-14.399</i>	<i>-4.890</i>	<i>3.120</i>		
Non-financial transactions not included in the working balance					
<i>Correction of the South Bridge costs</i>	-18.137	-0.366	14.838	12.163	
<i>Capital transfers</i>	-19.351	4.855	19.489	20.771	
<i>Local government revenue and expenditure</i>	-4.146	-5.221	-4.651	-8.608	
<i>5.360</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>	
Difference between interest paid (+) and accrued (D.41) (-)					
Other accounts receivable (+)	-10.872	-3.509	8.712	9.266	
<i>Difference in cash and time adjusted cash (personal income tax)</i>	-0.330	23.169	-18.595	17.368	
<i>Advance payments and future period expenditures</i>	9.506	18.035	-13.143	12.063	
<i>Other debtors</i>	11.153	-9.777	0.337	1.377	
Other accounts payable (-)					
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-20.989	14.911	-5.789	3.928	
<i>Accounts payable to suppliers and contractors</i>	-7.683	30.321	30.704	-3.305	
<i>Advance payments and future period revenues</i>	3.795	44.478	-4.625	29.935	
<i>Liabilities on personnel</i>	11.901	-10.312	2.834	0.253	
<i>Other creditors</i>	-26.918	10.319	38.073	-18.776	
Working balance (+/-) of entities not part of local government	1.255	-1.047	1.767	-10.113	
Net borrowing (-) or net lending (+) of other local government bodies	2.284	-13.117	-7.345	-4.604	
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	0.000	0.000	0.000	0.000	
Other adjustments (+/-)					
<i>Education reform loan from World Bank to local governments repaid by central government</i>	-18.741	-10.411	-11.751	-6.996	
<i>Revenue from privatization (except shares and other equity)</i>	-18.741	-10.411	-11.751	-6.996	
<i>Correction of Ogre Art School PPP project</i>	37.094	0.241	0.519	0.094	71.310
<i>Losses of local governments' deposits due to insolvency of "Krajbanka"</i>	0.084	0.075	0.038	0.072	
<i>Revenue from state-owned European Trading System permits auction</i>	15.815	0.000	0.000	0.000	
<i>Interest receivable</i>	-0.085	-0.085	-0.085	-0.085	
<i>Claims of non-life insurance and earned premiums</i>	21.584	0.000	0.000	0.000	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	-0.120	0.000	0.120	
<i>0.000</i>	<i>0.091</i>	<i>0.000</i>	<i>-0.013</i>		
<i>-0.304</i>	<i>0.280</i>	<i>0.566</i>	<i>0.000</i>		
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)	-103.367	-52.137	-100.222	-48.965	15.940

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)
Working balance in social security accounts	-177.665	-70.407	-57.911	100.351	162.870
Financial transactions included in the working balance					
Loans (+/-)	-0.018	-0.006	-0.018	-0.095	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	
of which: transactions in debt liabilities (+/-)	-0.018	-0.006	-0.018	-0.095	
of which: net settlements under swap contracts (+/-)	0.000	0.000	0.000	0.000	
Expenditures from sales / acquisition and revaluation of shares and securities	-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	
Revenues extra-budgetary funds received				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	
Difference in cash and time adjusted cash (social contributions)	18.083	18.937	-47.572	5.182	
Advance payments and future period expenditures	-12.318	6.596	34.620	-5.127	
Other debtors	-0.292	0.105	-1.145	0.760	
Other accounts payable (-)	-7.113	-1.021	-0.959	-19.555	
Accounts payable to suppliers and contractors	-1.800	1.797	0.195	-0.071	
Liabilities on personnel	-0.003	-0.033	0.033	-0.142	
Lump sum payments for pension schemes	-1.618	-2.129	-5.609	-15.133	
Other creditors	-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
Interest receivable	-2.620	2.053	-4.142	0.877	
Transition from national methodology to ESA 2010 principles					-33.140
Net lending (-)/ net borrowing (+) (B.9) of social security (S.1314)	-181.943	-43.743	-77.127	83.993	129.730

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
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	678.344	175.100	172.119	347.022
Net acquisition (+) of financial assets ⁽²⁾	-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 ⁽²⁾	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
Adjustments ⁽²⁾	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 ⁽⁴⁾ (+)	-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 (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-33.945	18.196	17.170	-33.357
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.748	0.600	223.349
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0.024	-0.036	-0.299	-2.355
Statistical discrepancies	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
Change in general government (S.13) consolidated gross debt ^(1,2)	162.626	353.491	-136.627	757.278

*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.

(4) Including capital uplift.

(2) Consolidated within general government.

(5) AF.2, AF.3 and AF.4. At face value.

(3) Due to exchange-rate movements.

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
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	393.034	79.220	-5.230	382.050
Net acquisition (+) of financial assets ⁽²⁾	-549.196	105.474	-163.335	366.390
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 ⁽²⁾	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
Adjustments⁽²⁾	84.724	39.579	-17.625	139.207
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 ⁽⁴⁾ (+)	-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 (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-33.985	18.186	17.181	-33.367
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.312	0.600	223.349
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0.034	0.050	0.000	-1.670
Statistical discrepancies	11.788	0.636	6.538	-11.838
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
Change in central government (S.1311) consolidated gross debt^(1,2)	-59.650	224.909	-179.652	875.809
Central government contribution to general government debt (a=b-c)⁽⁵⁾	7971.429	8162.715	7871.630	8649.797
Central government gross debt (level) (b) ^(2,5)	8583.938	8808.847	8629.195	9505.004
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	612.509	646.132	757.565	855.207
*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.	(4) Including capital uplift.			
(2) Consolidated within central government.	(5) AF.2, AF.3 and AF.4. At face value.			
(3) Due to exchange-rate movements.				

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
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	103.367	52.137	100.222	48.965
Net acquisition (+) of financial assets ⁽²⁾	-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
<i>Increase (+)</i>	0.001	0.192	0.191	0.032
<i>Reduction (-)</i>	-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
<i>Increase (+)</i>	0.001	0.003	0.000	0.000
<i>Reduction (-)</i>	-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 ⁽²⁾	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
<i>Increase (+)</i>	7.911	16.904	15.844	13.138
<i>Reduction (-)</i>	-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
Adjustments ⁽²⁾	-23.798	21.738	32.132	21.935
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 ⁽⁴⁾ (+)	-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 (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.040	-0.021	-0.046	0.068
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-1.989	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0.142	-8.987	-0.353	-3.089
Statistical discrepancies	2.684	-11.570	3.701	-11.394
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
Change in local government (S.1313) consolidated gross debt ^(1,2)	72.997	27.186	87.801	63.855
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1082.084	1173.948	1270.647	1352.031
Local government gross debt (level) (b) ^(2,5)	1250.092	1277.278	1365.079	1428.934
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	168.008	103.330	94.432	76.903
*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.	(4) Including capital uplift.			
(2) Consolidated within local government.	(5) AF.2, AF.3 and AF.4. At face value.			
(3) Due to exchange-rate movements.				

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
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	181.943	43.743	77.127	-83.993
Net acquisition (+) of financial assets⁽²⁾	-175.091	-42.706	-76.089	103.626
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 ⁽²⁾	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
Adjustments⁽²⁾	-7.113	-1.021	-0.959	-19.555
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 ⁽⁴⁾ (+)	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 (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.000	0.000	0.000	0.000
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	0.000	0.000	0.000
Statistical discrepancies	0.261	-0.016	-0.079	-0.078
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
Change in social security (S.1314) consolidated gross debt^(1,2)	0.000	0.000	0.000	0.000
Social security contribution to general government debt (a=b-c)⁽⁵⁾	-394.430	-324.082	-266.332	-368.603
Social security gross debt (level) (b) ^(2, 5)	0.000	0.000	0.000	0.000
Social security holdings of other sub sectors debt (level) (c) ⁽⁵⁾	394.430	324.082	266.332	368.603
*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.	(4) Including capital uplift.			
(2) Consolidated within social security.	(5) AF.2, AF.3 and AF.4. At face value.			
(3) Due to exchange-rate movements.				

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	Trade credits and advances (AF.81 L)	213.593	206.560	157.852	160.131	L
3	Amount outstanding in the government debt from the financing of public undertakings	M	M	M	M	M
	<i>Data:</i>					
	<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)(1)	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					