

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: 13/04/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-179.169	-203.438	-366.054	-306.215	-260.888
- Central government	S.1311	-83.088	-25.559	-402.916	-434.391	-277.417
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-52.137	-100.222	-50.978	92.579	-23.277
- Social security funds	S.1314	-43.944	-77.657	87.840	35.597	39.806
General government consolidated gross debt						
Level at nominal value outstanding at end of year		9020.046	8892.717	9616.320	8871.702	10454.792
<i>By category:</i>						
Currency and deposits	AF.2	334.759	233.103	327.286	219.934	372.442
Debt securities	AF.3	3837.590	3858.554	5495.266	6085.839	7516.650
<i>Short-term</i>	AF.31	215.419	221.876	121.701	70.000	59.400
<i>Long-term</i>	AF.32	3622.171	3636.678	5373.565	6015.839	7457.250
Loans	AF.4	4847.697	4801.060	3793.768	2565.929	2565.700
<i>Short-term</i>	AF.41	0.674	3.446	11.117	17.591	266.979
<i>Long-term</i>	AF.42	4847.023	4797.614	3782.651	2548.338	2298.721
General government expenditure on:						
Gross fixed capital formation	P.51g	1056.910	1006.256	1042.659	1084.589	940.138
Interest (consolidated)	D.41 (uses)	359.263	337.363	337.250	324.459	310.359
Gross domestic product at current market prices	B.1*g	21810.516	22762.890	23580.868	24377.712	25424.257
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: 13/04/2016	2012	2013	2014	2015	2016 (planned)
Working balance in central government accounts	129,399	12,389	-305,687	-295,685	-393,731
Financial transactions included in the working balance					
Loans, granted (+)	21,287	12,484	-23,305	47,918	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
Equities, sales (-)	0,000	0,000	0,000	0,000	0,000
Other financial transactions (+/-)	21,287	12,484	-23,305	47,918	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 (+/-)	18,612	10,013	11,813	26,671	0,000
Superdividends	-0,898	0,000	-26,972	0,000	
Corrections inside budget	3,502	2,390	1,415	0,189	
Gains / losses from exchange rate fluctuations	0,071	0,081	-9,561	-6,919	
Holding gains / losses from early redemption of debt	0,000	0,000	0,000	27,977	
Non-financial transactions not included in the working balance	-9,896	-55,279	-118,839	-12,186	0,000
Capital transfers	-13,734	-53,163	-96,409	-9,005	
Correction on Latvian Olympic Committee	4,308	4,131	7,043	0,431	
Correction on National Library	0,000	-5,435	-28,603	-2,779	
Contributions to capital of international organisations	-0,470	-0,812	-0,870	-0,833	
Difference between interest paid (+) and accrued (D.41)(-)	-14,002	-3,904	-3,529	20,639	0,000
Other accounts receivable (+)	-159,686	35,867	157,762	2,045	0,000
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)	-2,339	39,923	8,802	-10,538	
Correction of accrual adjustment of MoF EU funds MIS	-44,478	4,625	-29,937	-50,815	
EU correction	-59,589	47,665	163,475	120,805	
Repayments of EU funding	-38,736	-68,455	-22,191	-9,322	
Advance payments and future period expenditures	-18,321	-20,949	30,770	-12,869	
Other debtors	3,777	33,058	6,843	-35,216	
Other accounts payable (-)	-35,255	-31,542	17,392	35,142	0,000
EU correction	0,000	0,000	0,000	0,000	
Accounts payable to suppliers and contractors	-0,125	1,231	6,895	14,529	
Advance payments and future period revenues	-7,450	2,275	-5,343	-2,957	
Liabilities on personnel	-2,150	-0,751	0,136	-1,619	
Support payments to producers of biofuel	0,000	0,000	0,000	0,000	
Accrued contributions to EU budget	-1,297	-6,985	23,677	-1,471	
Revenue from state-owned European Trading System permits auction	-2,129	-10,792	7,215	-4,654	
Correction of mobile phone licences	-3,374	-3,285	1,684	4,975	
Other creditors	-18,730	-13,235	-16,872	26,339	
Working balance (+/-) of entities not part of central government	70,407	57,911	-100,352	-91,132	0,000
Net lending (+)/ net borrowing (-) of other central government bodies	-81,705	-44,912	-16,332	-69,542	0,000
Other government entities (balance of units reclassified from S.11 to S.1311)	-64,539	-23,469	-7,689	-17,746	
Balance of derived public persons and entities non-financed from budget	-17,166	-21,443	-8,643	-51,796	
Other adjustments (+/-)	-3,637	-8,573	-10,026	-71,590	116,314
Dividends paid by reclassified enterprises	-4,863	-7,777	-5,537	-3,348	
Debt assumption: education reform loan from World Bank to local governments repaid by central government	-0,075	-0,038	-0,072	-0,011	
Balance of grants and donations	-0,569	-1,602	0,657	0,492	
Interest receivable	1,442	0,731	-6,216	-0,749	
Claims of non-life insurance and earned premiums	0,428	0,113	1,142	-0,207	
Correction of BCE Ezerparks PPP project				-67,767	
Transition from national methodology to ESA 2010 principles					116,314
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-83,088	-25,559	-402,916	-434,391	-277,417

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

	Year				
	2012	2013	2014	2015	2016 (planned)
Member State: LATVIA	-76.777	-119.333	-85.044	-25.461	-52.694
Data are in millions of EUR					
Date: 13/04/2016					
Working balance in local government accounts					
Financial transactions included in the working balance					
Loans (+/-)	-14.805	-5.316	8.710	13.735	
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 (+/-)	-14.805	-5.316	8.710	13.735	
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>	0.081	-0.142	7.281	12.848	
<i>Gains / losses from exchange rate fluctuations</i>	-0.148	-0.172	-1.691	-2.233	
<i>Riga City debt transaction</i>	-0.339	-0.112	0.000	0.000	
<i>Riga City debt transaction</i>	-14.399	-4.890	3.120	3.120	
Non-financial transactions not included in the working balance					
<i>Correction of the South Bridge costs</i>	-0.366	14.838	12.906	9.624	
<i>Capital transfers</i>	4.855	19.489	20.771	22.137	
Difference between interest paid (+) and accrued (D.41) (-)	-5.221	-4.651	-7.865	-12.513	
Other accounts receivable (+)					
<i>Difference in cash and time adjusted cash (personal income tax)</i>	-3.509	8.712	9.188	5.691	
<i>Advance payments and future period expenditures</i>	23.169	-18.595	18.692	8.929	
<i>Other debtors</i>	18.035	-13.143	12.063	7.655	
Other accounts payable (-)					
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-9.777	0.337	0.840	-2.164	
<i>Accounts payable to suppliers and contractors</i>	14.911	-5.789	5.789	3.438	
<i>Advance payments and future period revenues</i>	30.321	30.704	-7.096	65.930	
<i>Liabilities on personnel</i>	44.478	-4.625	29.937	50.815	
<i>Other creditors</i>	-10.312	2.834	0.583	11.290	
Working balance (+/-) of entities not part of local government	10.319	38.073	-20.194	-5.206	
Net lending (+)/ net borrowing (-) of other local government bodies	-1.047	1.767	-9.721	-1.261	
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-13.117	-7.345	-7.701	10.292	
Other adjustments (+/-)					
<i>Education reform loan from World Bank to local governments repaid by central government</i>	0.000	0.000	0.000	0.000	
<i>Correction of Ogre Art School PPP project</i>	-10.411	-11.751	-8.506	14.131	
<i>Revenue from state-owned European Trading System permits auction</i>	-10.411	-11.751	-8.506	14.131	
<i>Interest receivable</i>	0.241	0.519	0.172	0.000	29.417
<i>Claims of non-life insurance and earned premiums</i>	0.075	0.038	0.072	0.011	
<i>Transition from national methodology to ESA 2010 principles</i>	-0.085	-0.085	-0.085	-0.085	
<i>Interest receivable</i>	-0.120	0.000	0.120	0.000	
<i>Claims of non-life insurance and earned premiums</i>	0.091	0.000	0.004	-0.015	
<i>Transition from national methodology to ESA 2010 principles</i>	0.280	0.566	0.061	0.089	
<i>Interest receivable</i>	0.000	0.000	0.000	0.000	29.417
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-52.137	-100.222	-50.978	92.579	-23.277

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: 13/04/2016	Year				
	2012	2013	2014	2015	2016 (planned)
Working balance in social security accounts	-70.407	-57.911	100.352	91.132	104.558
Financial transactions included in the working balance					
Loans (+/-)	-0.006	-0.018	-0.095	-0.379	
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 (+/-)	-0.006	-0.018	-0.095	-0.379	
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	-0.006	-0.018	-0.095	-0.379	
Non-financial transactions not included in the working balance					
Revenues extra-budgetary funds received (MAXIMA)	0.000	0.000	1.600	-0.180	
Difference between interest paid (+) and accrued (D.41)(-)					
Other accounts receivable (+)	25.638	-14.097	1.962	-37.641	
Difference in cash and time adjusted cash (social contributions)	18.937	-47.572	6.328	-19.340	
Advance payments and future period expenditures	6.596	34.620	-5.127	-17.835	
Other debtors	0.105	-1.145	0.761	-0.466	
Other accounts payable (-)	-1.222	-1.489	-16.855	-19.049	
Accounts payable to suppliers and contractors	1.797	0.195	-0.071	0.128	
Liabilities on personnel	-0.033	0.033	-0.142	-0.088	
Lump sum payments for pension schemes	-2.330	-6.139	-15.006	-19.190	
Other creditors	-0.656	4.422	-1.636	0.101	
Working balance (+/-) of entities not part of social security funds	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other social security bodies	0.000	0.000	0.000	0.000	
Other adjustments (+/-)					
Interest receivable	2.053	-4.142	0.876	1.714	-64.752
Transition from national methodology to ESA 2010 principles	2.053	-4.142	0.876	1.714	-64.752
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-43.944	-77.657	87.840	35.597	39.806

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: 13/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	179.169	203.438	366.054	306.215
Net acquisition (+) of financial assets ⁽²⁾	160.095	-335.561	278.522	-1256.993
Currency and deposits (F.2)	544.494	-351.746	198.633	-1186.761
Debt securities (F.3)	-6.517	59.677	-48.699	-0.087
Loans (F.4)	-296.214	-67.152	-83.119	-95.927
Increase (+)	42.723	225.416	58.471	40.926
Reduction (-)	-338.937	-292.568	-141.590	-136.853
Short term loans (F.41), net	3.321	0.731	-49.987	-52.453
Long-term loans (F.42)	-299.535	-67.884	-33.132	-43.474
Increase (+)	25.893	136.469	57.681	40.920
Reduction (-)	-325.428	-204.353	-90.813	-84.394
Equity and investment fund shares/units (F.5)	-8.691	17.604	28.944	-0.834
Portfolio investments, net ⁽²⁾	1.796	-0.036	-2.162	-2.303
Equity and investment fund shares/units other than portfolio investments	-10.487	17.640	31.106	1.469
Increase (+)	25.678	25.721	60.966	77.982
Reduction (-)	-36.165	-8.081	-29.860	-76.513
Financial derivatives (F.71)	-2.745	-2.144	-2.403	-18.024
Other accounts receivable (F.8)	-70.941	7.520	183.963	44.758
Other financial assets (F.1, F.6)	0.709	0.680	1.203	-0.118
Adjustments ⁽²⁾	13.777	-5.546	85.476	224.437
Net incurrence (-) of liabilities in financial derivatives (F.71)	23.137	10.055	21.198	58.940
Net incurrence (-) of other accounts payable (F.8)	-6.058	-10.084	-112.706	152.913
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-9.395	-23.052	-1.433	-0.231
Issuances above (-)/below (+) nominal value	9.215	-0.306	13.409	4.606
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-21.882	0.360	5.160	25.372
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	27.977
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	18.196	17.170	-35.105	32.875
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.600	0.600	194.955	-77.775
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0.036	-0.289	-0.002	-0.240
Statistical discrepancies	0.033	10.340	-6.449	-18.277
Difference between capital and financial accounts (B.9-B.9f)	0.033	10.340	-6.449	-18.277
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt ^(1, 2)	353.074	-127.329	723.603	-744.618

*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: 13/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	83.088	25.559	402.916	434.391
Net acquisition (+) of financial assets ⁽²⁾	104.328	-185.971	350.012	-1236.633
Currency and deposits (F.2)	553.571	-325.638	204.576	-1203.249
Debt securities (F.3)	-6.517	59.677	-48.699	-0.087
Loans (F.4)	-253.896	43.847	17.636	-32.773
Increase (+)	213.136	437.941	281.379	231.371
Reduction (-)	-467.032	-394.094	-263.743	-264.144
Short term loans (F.41), net	1.144	0.690	-49.384	-52.251
Long-term loans (F.42)	-255.040	43.159	67.020	19.478
Increase (+)	194.407	348.809	280.125	230.706
Reduction (-)	-449.447	-305.650	-213.105	-211.228
Equity and investment fund shares/units (F.5)	-24.975	9.380	17.245	-9.985
Portfolio investments, net ⁽²⁾	1.972	-0.081	-0.438	-2.272
Equity and investment fund shares/units other than portfolio investments	-26.947	9.461	17.683	-7.713
Increase (+)	8.599	9.878	44.779	67.177
Reduction (-)	-35.546	-0.417	-27.096	-74.890
Financial derivatives (F.71)	-2.826	-2.002	-2.403	-18.024
Other accounts receivable (F.8)	-161.457	28.651	160.515	27.692
Other financial assets (F.1, F.6)	0.428	0.114	1.142	-0.207
Adjustments⁽²⁾	31.632	-17.030	90.449	198.236
Net incurrence (-) of liabilities in financial derivatives (F.71)	23.137	10.805	13.917	46.092
Net incurrence (-) of other accounts payable (F.8)	9.431	-21.396	-93.164	145.841
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-9.111	-21.354	0.000	0.002
Issuances above (-)/below (+) nominal value	9.215	-0.306	13.409	4.606
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-19.280	-2.560	-4.043	18.618
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	27.977
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	18.186	17.181	-35.130	32.875
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.164	0.600	195.460	-77.775
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0.110	0.000	0.000	0.000
Statistical discrepancies	5.345	6.981	-1.017	-24.734
Difference between capital and financial accounts (B.9-B.9f)	5.345	6.981	-1.017	-24.734
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt^(1,2)	224.393	-170.461	842.360	-628.740
Central government contribution to general government debt (a=b-c)⁽⁵⁾	8172.858	7890.972	8635.800	7944.187
Central government gross debt (level) (b) ^(2,5)	8818.997	8648.536	9490.896	8862.156
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	646.139	757.564	855.096	917.969

*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: 13/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	52,137	100,222	50,978	-92,579
Net acquisition (+) of financial assets ⁽²⁾	-35,119	-48,254	8,521	23,742
Currency and deposits (F.2)	-73,087	-35,007	-23,455	4,957
Debt securities (F.3)	0,000	0,000	0,000	0,000
Loans (F.4)	-0,925	-1,127	-1,641	-1,114
<i>Increase (+)</i>	0,192	0,191	0,032	0,058
<i>Reduction (-)</i>	-1,117	-1,318	-1,673	-1,172
Short term loans (F.41), net	0,188	0,141	-0,541	0,000
Long-term loans (F.42)	-1,114	-1,268	-1,100	-1,114
<i>Increase (+)</i>	0,003	0,000	0,000	0,052
<i>Reduction (-)</i>	-1,117	-1,268	-1,100	-1,166
Equity and investment fund shares/units (F.5)	16,286	8,323	12,036	10,626
Portfolio investments, net ⁽²⁾	-0,176	0,045	-1,724	-0,031
Equity and investment fund shares/units other than portfolio investments	16,462	8,278	13,760	10,657
<i>Increase (+)</i>	16,904	15,799	17,809	10,805
<i>Reduction (-)</i>	-0,442	-7,521	-4,049	-0,148
Financial derivatives (F.71)	0,081	-0,142	0,000	0,000
Other accounts receivable (F.8)	22,246	-20,867	21,520	9,184
Other financial assets (F.1, F.6)	0,280	0,566	0,061	0,089
Adjustments ⁽²⁾	15,563	32,500	9,376	89,826
Net incurrence (-) of liabilities in financial derivatives (F.71)	0,000	-0,750	7,281	12,848
Net incurrence (-) of other accounts payable (F.8)	28,365	26,634	-2,721	71,644
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0,285	-1,697	-1,433	-0,233
Issuances above (-)/below (+) nominal value	0,000	0,000	0,000	0,000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-3,509	8,712	9,188	5,691
Redemptions/repurchase of debt above (+)/below (-) nominal value	0,000	0,000	0,000	0,000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-0,021	-0,046	0,083	0,127
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⁾ (-)	-8,987	-0,353	-3,022	-0,251
Statistical discrepancies	-5,296	3,440	-5,357	7,277
Difference between capital and financial accounts (B.9-B.9f)	-5,296	3,440	-5,357	7,277
Other statistical discrepancies (+/-)	0,000	0,000	0,000	0,000
Change in local government (S.1313) consolidated gross debt ^(1,2)	27,285	87,908	63,518	28,266
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1171,270	1268,077	1349,123	1388,921
Local government gross debt (level) (b) ^(2,5)	1274,600	1362,508	1426,026	1454,292
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	103,330	94,431	76,903	65,371
<i>*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.</i>				
(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: 13/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	43.944	77.657	-87.840	-35.597
Net acquisition (+) of financial assets⁽²⁾	-42.706	-76.089	104.773	54.718
Currency and deposits (F.2)	-68.343	-61.894	103.148	93.834
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	0.000	0.000	0.000	0.000
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	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
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units (F.5)	-0.001	-0.098	-0.337	-1.475
Portfolio investments, net ⁽²⁾	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.001	-0.098	-0.337	-1.475
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	-0.001	-0.098	-0.337	-1.475
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	25.638	-14.097	1.962	-37.641
Other financial assets (F.1, F.6)	0.000	0.000	0.000	0.000
Adjustments⁽²⁾	-1.222	-1.489	-16.855	-19.049
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)	-1.222	-1.489	-16.855	-19.049
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	-0.016	-0.079	-0.078	-0.072
Difference between capital and financial accounts (B.9-B.9f)	-0.016	-0.079	-0.078	-0.072
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⁾	-324.082	-266.332	-368.603	-461.406
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⁾	324.082	266.332	368.603	461.406
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(2) Consolidated within social security.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: LATVIA Data are in millions of EUR Date: 13/04/2016	Year				
		2012	2013	2014	2015	2016 (forecast)
2	Trade credits and advances (AF.81 L)	211.574	205.837	220.335	206.760	L
3	Amount outstanding in the government debt from the financing of public undertakings	41.237	67.712	82.327	94.498	L
	<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)	21661.965	22715.118	23540.970	24308.059	25381.240
	(1) Data to be provided in particular when GNI is substantially greater than GDP.					
	L - Not available					