

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	2012	2013	Year 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
Short-term	AF.41	0.674	3.446	11.117	17.591	266.979
Long-term	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	Year				
	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	21.287	12.484	-23.305	47.918	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 (+)	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
<i>Superdividends</i>	-0.898	0.000	-26.972	0.000	
<i>Corrections inside budget</i>	3.502	2.390	1.415	0.189	
<i>Gains / losses from exchange rate fluctuations</i>	0.071	0.081	-9.561	-6.919	
<i>Holding gains / losses from early redemption of debt</i>	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
<i>Capital transfers</i>	-13.734	-53.163	-96.409	-9.005	
<i>Correction on Latvian Olympic Committee</i>	4.308	4.131	7.043	0.431	
<i>Correction on National Library</i>	0.000	-5.435	-28.603	-2.779	
<i>Contributions to capital of international organisations</i>	-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
<i>Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)</i>	-2.339	39.923	8.802	-10.538	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-44.478	4.625	-29.937	-50.815	
<i>EU correction</i>	-59.589	47.665	163.475	120.805	
<i>Repayments of EU funding</i>	-38.736	-68.455	-22.191	-9.322	
<i>Advance payments and future period expenditures</i>	-18.321	-20.949	30.770	-12.869	
<i>Other debtors</i>	3.777	33.058	6.843	-35.216	
Other accounts payable (-)	-35.255	-31.542	17.392	35.142	0.000
<i>EU correction</i>	0.000	0.000	0.000	0.000	
<i>Accounts payable to suppliers and contractors</i>	-0.125	1.231	6.895	14.529	
<i>Advance payments and future period revenues</i>	-7.450	2.275	-5.343	-2.957	
<i>Liabilities on personnel</i>	-2.150	-0.751	0.136	-1.619	
<i>Support payments to producers of biofuel</i>	0.000	0.000	0.000	0.000	
<i>Accrued contributions to EU budget</i>	-1.297	-6.985	23.677	-1.471	
<i>Revenue from state-owned European Trading System permits auction</i>	-2.129	-10.792	7.215	-4.654	
<i>Correction of mobile phone licences</i>	-3.374	-3.285	1.684	4.975	
<i>Other creditors</i>	-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
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-64.539	-23.469	-7.689	-17.746	
<i>Balance of derived public persons and entities non-financed from budget</i>	-17.166	-21.443	-8.643	-51.796	
Other adjustments (+/-)	-3.637	-8.573	-10.026	-71.590	116.314
<i>Dividends paid by reclassified enterprises</i>	-4.863	-7.777	-5.537	-3.348	
<i>Debt assumption: education reform loan from World Bank to local governments repaid by central government</i>	-0.075	-0.038	-0.072	-0.011	
<i>Balance of grants and donations</i>	-0.569	-1.602	0.657	0.492	
<i>Interest receivable</i>	1.442	0.731	-6.216	-0.749	
<i>Claims of non-life insurance and earned premiums</i>	0.428	0.113	1.142	-0.207	
<i>Correction of BCE Ezerparks PPP project</i>				-67.767	
<i>Transition from national methodology to ESA 2010 principles</i>					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

Member State: LATVIA Data are in millions of EUR Date: 13/04/2016	Year				
	2012	2013	2014	2015	2016 (planned)
Working balance in local government accounts	-76.777	-119.333	-85.044	-25.461	-52.694
Financial transactions included in the working balance	-14.805	-5.316	8.710	13.735	
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	-14.805	-5.316	8.710	13.735	
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>)	0.081	-0.142	7.281	12.848	
<i>Revenue and expenditure from financial operations</i>	-0.148	-0.172	-1.691	-2.233	
<i>Gains / losses from exchange rate fluctuations</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	-0.366	14.838	12.906	9.624	
<i>Correction of the South Bridge costs</i>	4.855	19.489	20.771	22.137	
<i>Capital transfers</i>	-5.221	-4.651	-7.865	-12.513	
Difference between interest paid (+) and accrued (D.41) (-)	-3.509	8.712	9.188	5.691	
Other accounts receivable (+)	23.169	-18.595	18.692	8.929	
<i>Difference in cash and time adjusted cash (personal income tax)</i>	18.035	-13.143	12.063	7.655	
<i>Advance payments and future period expenditures</i>	-9.777	0.337	0.840	-2.164	
<i>Other debtors</i>	14.911	-5.789	5.789	3.438	
Other accounts payable (-)	30.321	30.704	-7.096	65.930	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	44.478	-4.625	29.937	50.815	
<i>Accounts payable to suppliers and contractors</i>	-10.312	2.834	0.583	11.290	
<i>Advance payments and future period revenues</i>	10.319	38.073	-20.194	-5.206	
<i>Liabilities on personel</i>	-1.047	1.767	-9.721	-1.261	
<i>Other creditors</i>	-13.117	-7.345	-7.701	10.292	
Working balance (+/-) of entities not part of local government	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other local government bodies	-10.411	-11.751	-8.506	14.131	
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-10.411	-11.751	-8.506	14.131	
Other adjustments (+/-)	0.241	0.519	0.172	0.000	29.417
<i>Education reform loan from World Bank to local governments repaid by central government</i>	0.075	0.038	0.072	0.011	
<i>Correction of Ogre Art School PPP project</i>	-0.085	-0.085	-0.085	-0.085	
<i>Revenue from state-owned European Trading System permits auction</i>	-0.120	0.000	0.120	0.000	
<i>Interest receivable</i>	0.091	0.000	0.004	-0.015	
<i>Claims of non-life insurance and earned premiums</i>	0.280	0.566	0.061	0.089	
<i>Transition from national methodology to ESA 2010 principles</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	-0.006	-0.018	-0.095	-0.379	
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	-0.006	-0.018	-0.095	-0.379	
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>	-0.006	-0.018	-0.095	-0.379	
Non-financial transactions not included in the working balance	0.000	0.000	1.600	-0.180	
<i>Revenues extra-budgetary funds received (MAXIMA)</i>	0.000	0.000	1.600	-0.180	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	25.638	-14.097	1.962	-37.641	
<i>Difference in cash and time adjusted cash (social contributions)</i>	18.937	-47.572	6.328	-19.340	
<i>Advance payments and future period expenditures</i>	6.596	34.620	-5.127	-17.835	
<i>Other debtors</i>	0.105	-1.145	0.761	-0.466	
Other accounts payable (-)	-1.222	-1.489	-16.855	-19.049	
<i>Accounts payable to suppliers and contractors</i>	1.797	0.195	-0.071	0.128	
<i>Liabilities on personnel</i>	-0.033	0.033	-0.142	-0.088	
<i>Lump sum payments for pension schemes</i>	-2.330	-6.139	-15.006	-19.190	
<i>Other creditors</i>	-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 (+/-)	2.053	-4.142	0.876	1.714	-64.752
<i>Interest receivable</i>	2.053	-4.142	0.876	1.714	
<i>Transition from national methodology to ESA 2010 principles</i>					-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.				
(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: 13/04/2016	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.				
(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: 13/04/2016	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
Increase (+)	0.192	0.191	0.032	0.058
Reduction (-)	-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
Increase (+)	0.003	0.000	0.000	0.052
Reduction (-)	-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
Increase (+)	16.904	15.799	17.809	10.805
Reduction (-)	-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
*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 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
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)	-0.001	-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
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-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					
	<i>Data:</i>	41.237	67.712	82.327	94.498	L
	<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