



**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: 14/10/2015	Year				
	2011	2012	2013	2014	2015
<b>Working balance in central government accounts</b>	<b>-606.022</b>	<b>129.399</b>	<b>12.389</b>	<b>-305.687</b>	<b>-411.200</b>
Financial transactions included in the working balance	17.454	20.817	11.672	-24.175	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	-0.470	-0.812	-0.870	0.000
Equities, sales (-)	0.000	0.000	0.000	0.000	0.000
Other financial transactions (+/-)	14.719	21.287	12.484	-23.305	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 (+/-)	9.042	18.612	10.013	11.813	0.000
<i>Superdividends</i>	-0.320	-0.898	0.000	-26.972	
<i>Corrections inside budget</i>	5.950	3.502	2.390	1.415	
<i>Gains / losses from exchange rate fluctuations</i>	0.047	0.071	0.081	-9.561	
Non-financial transactions not included in the working balance	-177.432	-9.426	-54.467	-117.969	0.000
<i>Expenditure not included in working balance (financial transactions)</i>	0.000	0.000	0.000	0.000	
<i>Capital transfers</i>	-153.481	-13.734	-53.163	-96.409	
<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	-3.529	0.000
Other accounts receivable (+)	176.750	-159.686	35.867	157.762	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>	-3.795	-44.478	4.625	-29.937	
<i>EU correction</i>	198.665	-59.589	47.665	163.475	
<i>Repayments of EU funding</i>	-11.818	-38.736	-68.455	-22.191	
<i>Advance payments and future period expenditures</i>	-35.384	-18.321	-20.949	30.770	
<i>Other debtors</i>	3.070	3.777	33.058	6.843	
Other accounts payable (-)	51.512	-35.255	-31.542	17.392	0.000
<i>Accounts payable to suppliers and contractors</i>	27.153	-0.125	1.231	6.895	
<i>Advance payments and future period revenues</i>	0.010	-7.450	2.275	-5.343	
<i>Liabilities on personnel</i>	2.174	-2.150	-0.751	0.136	
<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>Correction of mobile phone licences</i>	0.000	-3.374	-3.285	1.684	
<i>Other creditors</i>	-7.627	-18.730	-13.235	-16.872	
Working balance (+/-) of entities not part of central government	177.665	70.407	57.911	-100.352	0.000
Net lending (+)/ net borrowing (-) of other central government bodies	-33.256	-81.705	-44.912	-16.332	0.000
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-50.365	-64.539	-23.469	-7.689	
<i>Balance of derived public persons and entities non-financed from budget</i>	17.109	-17.166	-21.443	-8.643	
Other adjustments (+/-)	3.008	-3.637	-8.573	-10.026	-61.600
<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	0.657	
<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	-6.216	
<i>Claims of non-life insurance and earned premiums</i>	0.027	0.428	0.113	1.142	
<i>Transition from national methodology to ESA 2010 principles</i>					-61.600
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-396.734</b>	<b>-83.088</b>	<b>-25.559</b>	<b>-402.916</b>	<b>-472.800</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: 14/10/2015	Year				
	2011	2012	2013	2014	2015
<b>Working balance in local government accounts</b>	<b>-71.007</b>	<b>-76.777</b>	<b>-119.333</b>	<b>-85.044</b>	<b>-61.900</b>
Financial transactions included in the working balance	-13.691	-14.805	-5.316	8.710	
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	8.710	
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	
<i>Revenue and expenditure from financial operations</i>	0.253	-0.148	-0.172	-1.691	
<i>Gains / losses from exchange rate fluctuations</i>	0.175	-0.339	-0.112	0.000	
<i>Riga City debt transaction</i>	-14.401	-14.399	-4.890	3.120	
Non-financial transactions not included in the working balance	-18.137	-0.366	14.838	12.906	
<i>Correction of the South Bridge costs</i>	-19.351	4.855	19.489	20.771	
<i>Capital transfers</i>	-4.146	-5.221	-4.651	-7.865	
<i>Local government revenue and expenditure</i>	5.360	0.000	0.000	0.000	
Difference between interest paid (+) and accrued (D.41) (-)	-10.872	-3.509	8.712	9.188	
Other accounts receivable (+)	-0.330	23.169	-18.595	18.692	
<i>Difference in cash and time adjusted cash (personal income tax)</i>	9.506	18.035	-13.143	12.063	
<i>Advance payments and future period expenditures</i>	11.153	-9.777	0.337	0.840	
<i>Other debtors</i>	-20.989	14.911	-5.789	5.789	
Other accounts payable (-)	-7.683	30.321	30.704	-7.096	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	3.795	44.478	-4.625	29.937	
<i>Accounts payable to suppliers and contractors</i>	11.901	-10.312	2.834	0.583	
<i>Advance payments and future period revenues</i>	-26.918	10.319	38.073	-20.194	
<i>Liabilities on personel</i>	1.255	-1.047	1.767	-9.721	
<i>Other creditors</i>	2.284	-13.117	-7.345	-7.701	
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	-18.741	-10.411	-11.751	-8.506	
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-18.741	-10.411	-11.751	-8.506	
Other adjustments (+/-)	37.094	0.241	0.519	0.172	81.400
<i>Education reform loan from World Bank to local governments repaid by central government</i>	0.084	0.075	0.038	0.072	
<i>Revenue from privatization (except shares and other equity)</i>	15.815	0.000	0.000	0.000	
<i>Correction of Ogre Art School PPP project</i>	-0.085	-0.085	-0.085	-0.085	
<i>Losses of local governments' deposits due to insolvency of "Krajbanka"</i>	21.584	0.000	0.000	0.000	
<i>Revenue from state-owned European Trading System permits auction</i>	0.000	-0.120	0.000	0.120	
<i>Interest receivable</i>	0.000	0.091	0.000	0.004	
<i>Claims of non-life insurance and earned premiums</i>	-0.304	0.280	0.566	0.061	
<i>Transition from national methodology to ESA 2010 principles</i>					81.400
<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>-50.978</b>	<b>19.500</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: 14/10/2015	Year				
	2011	2012	2013	2014	2015
<b>Working balance in social security accounts</b>	<b>-177.665</b>	<b>-70.407</b>	<b>-57.911</b>	<b>100.352</b>	<b>136.700</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	1.962	
<i>Difference in cash and time adjusted cash (social contributions)</i>	18.083	18.937	-47.572	6.328	
<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	0.761	
Other accounts payable (-)	-7.266	-1.222	-1.489	-16.855	
<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>	-1.771	-2.330	-6.139	-15.006	
<i>Other creditors</i>	-3.692	-0.656	4.422	-1.636	
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 (+/-)	-2.620	2.053	-4.142	0.876	-45.500
<i>Interest receivable</i>	-2.620	2.053	-4.142	0.876	
<i>Transition from national methodology to ESA 2010 principles</i>					-45.500
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-182.096</b>	<b>-43.944</b>	<b>-77.657</b>	<b>87.840</b>	<b>91.200</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: 14/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>682.197</b>	<b>179.169</b>	<b>203.438</b>	<b>366.054</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	-558.909	160.095	-335.561	278.522
Currency and deposits (F.2)	-624.314	544.494	-351.746	198.633
Debt securities (F.3)	-78.887	-6.517	59.677	-48.699
Loans (F.4)	30.630	-296.214	-67.152	-83.119
Increase (+)	477.642	42.723	225.416	58.471
Reduction (-)	-447.012	-338.937	-292.568	-141.590
Short term loans (F.41), net	0.053	3.321	0.731	-49.987
Long-term loans (F.42)	30.578	-299.535	-67.884	-33.132
Increase (+)	402.929	25.893	136.469	57.681
Reduction (-)	-372.351	-325.428	-204.353	-90.813
Equity and investment fund shares/units (F.5)	4.290	-8.691	17.604	28.944
Portfolio investments, net <sup>(2)</sup>	-0.711	1.796	-0.036	-2.162
Equity and investment fund shares/units other than portfolio investments	5.001	-10.487	17.640	31.106
Increase (+)	10.669	25.678	25.721	60.966
Reduction (-)	-5.668	-36.165	-8.081	-29.860
Financial derivatives (F.71)	-4.617	-2.745	-2.144	-2.403
Other accounts receivable (F.8)	114.266	-70.941	7.520	183.963
Other financial assets (F.1, F.6)	-0.277	0.709	0.680	1.203
<b>Adjustments <sup>(2)</sup></b>	37.337	13.777	-5.546	94.843
Net incurrence (-) of liabilities in financial derivatives (F.71)	14.214	23.137	10.055	21.198
Net incurrence (-) of other accounts payable (F.8)	43.952	-6.058	-10.084	-112.706
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	30.108	-9.395	-23.052	-1.433
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	5.160
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	-35.105
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.600	0.600	204.322
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.024	-0.036	-0.289	-0.002
<b>Statistical discrepancies</b>	-2.147	0.033	10.340	-6.449
Difference between capital and financial accounts (B.9-B.9f)	-2.147	0.033	10.340	-6.449
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>158.478</b>	<b>353.074</b>	<b>-127.329</b>	<b>732.970</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: 14/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>396.734</b>	<b>83.088</b>	<b>25.559</b>	<b>402.916</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-550.596</b>	<b>104.328</b>	<b>-185.971</b>	<b>350.012</b>
Currency and deposits (F.2)	-628.625	553.571	-325.638	204.576
Debt securities (F.3)	-78.887	-6.517	59.677	-48.699
Loans (F.4)	78.513	-253.896	43.847	17.636
Increase (+)	416.348	213.136	437.941	281.379
Reduction (-)	-337.835	-467.032	-394.094	-263.743
Short term loans (F.41), net	1.754	1.144	0.690	-49.384
Long-term loans (F.42)	76.758	-255.040	43.159	67.020
Increase (+)	415.628	194.407	348.809	280.125
Reduction (-)	-338.870	-449.447	-305.650	-213.105
Equity and investment fund shares/units (F.5)	1.056	-24.975	9.380	17.245
Portfolio investments, net <sup>(2)</sup>	-1.175	1.972	-0.081	-0.438
Equity and investment fund shares/units other than portfolio investments	2.231	-26.947	9.461	17.683
Increase (+)	2.735	8.599	9.878	44.779
Reduction (-)	-0.504	-35.546	-0.417	-27.096
Financial derivatives (F.71)	-4.899	-2.826	-2.002	-2.403
Other accounts receivable (F.8)	82.219	-161.457	28.651	160.515
Other financial assets (F.1, F.6)	0.027	0.428	0.114	1.142
<b>Adjustments <sup>(2)</sup></b>	<b>94.231</b>	<b>31.632</b>	<b>-17.030</b>	<b>99.816</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	14.214	23.137	10.805	13.917
Net incurrence (-) of other accounts payable (F.8)	86.668	9.431	-21.396	-93.164
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	-4.043
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	-35.130
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.164	0.600	204.827
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.594	-0.110	0.000	0.000
<b>Statistical discrepancies</b>	<b>-1.390</b>	<b>5.345</b>	<b>6.981</b>	<b>-1.017</b>
Difference between capital and financial accounts (B.9-B.9f)	-1.390	5.345	6.981	-1.017
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>-61.021</b>	<b>224.393</b>	<b>-170.461</b>	<b>851.727</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>7982.095</b>	<b>8172.858</b>	<b>7890.972</b>	<b>8645.167</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	8594.604	8818.997	8648.536	9500.263
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	612.509	646.139	757.564	855.096
<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: 14/10/2015	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>50.978</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-9.268	-35.119	-48.254	8.521
Currency and deposits (F.2)	-12.371	-73.087	-35.007	-23.455
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	-1.178	-0.925	-1.127	-1.641
Increase (+)	0.001	0.192	0.191	0.032
Reduction (-)	-1.179	-1.117	-1.318	-1.673
Short term loans (F.41), net	0.006	0.188	0.141	-0.540
Long-term loans (F.42)	-1.184	-1.114	-1.268	-1.101
Increase (+)	0.001	0.003	0.000	0.000
Reduction (-)	-1.185	-1.117	-1.268	-1.101
Equity and investment fund shares/units (F.5)	3.211	16.286	8.323	12.036
Portfolio investments, net <sup>(2)</sup>	0.464	-0.176	0.045	-1.724
Equity and investment fund shares/units other than portfolio investments	2.747	16.462	8.278	13.760
Increase (+)	7.447	16.904	15.799	16.187
Reduction (-)	-4.700	-0.442	-7.521	-2.427
Financial derivatives (F.71)	0.282	0.081	-0.142	0.000
Other accounts receivable (F.8)	1.092	22.246	-20.867	21.520
Other financial assets (F.1, F.6)	-0.304	0.280	0.566	0.061
<b>Adjustments <sup>(2)</sup></b>	<b>-22.931</b>	<b>15.563</b>	<b>32.500</b>	<b>9.376</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)	-9.968	28.365	26.634	-2.721
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	-0.285	-1.697	-1.433
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	8.712	9.188
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	0.083
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	-3.022
<b>Statistical discrepancies</b>	<b>-0.948</b>	<b>-5.296</b>	<b>3.440</b>	<b>-5.357</b>
Difference between capital and financial accounts (B.9-B.9f)	-0.948	-5.296	3.440	-5.357
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>70.220</b>	<b>27.285</b>	<b>87.908</b>	<b>63.518</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1079.307</b>	<b>1171.270</b>	<b>1268.077</b>	<b>1349.123</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1247.315	1274.600	1362.508	1426.026
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	168.008	103.330	94.431	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: 14/10/2015	Year			
	2011	2012	2013	2014
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>182.096</b>	<b>43.944</b>	<b>77.657</b>	<b>-87.840</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-175.025</b>	<b>-42.706</b>	<b>-76.089</b>	<b>104.773</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)	0.023	-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	0.023	-0.001	-0.098	-0.337
Increase (+)	0.023	0.000	0.000	0.000
Reduction (-)	0.000	-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	1.962
Other financial assets (F.1, F.6)	0.000	0.000	0.000	0.000
<b>Adjustments <sup>(2)</sup></b>	<b>-7.266</b>	<b>-1.222</b>	<b>-1.489</b>	<b>-16.855</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)	-7.266	-1.222	-1.489	-16.855
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>0.195</b>	<b>-0.016</b>	<b>-0.079</b>	<b>-0.078</b>
Difference between capital and financial accounts (B.9-B.9f)	0.195	-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: 14/10/2015	Year				
		2011	2012	2013	2014	2015
2	<b>Trade credits and advances (AF.81 L)</b>	213.356	211.574	205.837	220.335	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>	20238.837	21661.965	22679.617	23654.037	24711.600

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

L - Not available

M - Not applicable