

**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: 30/09/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016 (planned)
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
General government	S.13	-181.873	-206.648	-369.410	-308.959	-252.667
- Central government	S.1311	-83.088	-25.559	-402.916	-421.485	-268.575
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-52.137	-100.222	-50.978	79.863	12.337
- Social security funds	S.1314	-46.648	-80.867	84.484	32.663	3.571
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		9020.046	8892.717	9616.320	8846.301	10271.852
<i>By category:</i>						
Currency and deposits	AF.2	334.759	233.103	327.286	219.934	271.942
Debt securities	AF.3	3837.590	3858.554	5495.266	6085.829	7507.250
Short-term	AF.31	215.419	221.876	121.701	70.000	50.000
Long-term	AF.32	3622.171	3636.678	5373.565	6015.829	7457.250
Loans	AF.4	4847.697	4801.060	3793.768	2540.538	2492.660
Short-term	AF.41	0.674	3.446	11.117	19.096	169.084
Long-term	AF.42	4847.023	4797.614	3782.651	2521.442	2323.576
<b>General government expenditure on: Gross fixed capital formation Interest (consolidated)</b>	P.51g D.41 (uses)	1056.910 359.263	1006.256 337.363	1056.822 337.545	1114.162 322.676	949.363 296.684
<b>Gross domestic product at current market prices</b>	B.l*g	21848.489	22774.015	23607.881	24348.454	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: 30/09/2016	Year				
	2012	2013	2014	2015	2016 (planned)
<b>Working balance in central government accounts</b>	<b>129.399</b>	<b>12.389</b>	<b>-305.687</b>	<b>-295.191</b>	<b>-345.998</b>
Financial transactions included in the working balance	21.287	12.484	-23.305	47.796	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	47.796	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	0.070	
Gains / losses from exchange rate fluctuations	0.071	0.081	-9.561	-6.922	
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	-12.680	0.000
Capital transfers	-13.734	-53.163	-96.409	-9.089	
Correction on Latvian Olympic Committee	4.308	4.131	7.043	0.201	
Correction on National Library	0.000	-5.435	-28.603	-2.779	
Contributions to capital of international organisations	-0.470	-0.812	-0.870	-1.013	
Difference between interest paid (+) and accrued (D.41)(-)	-14.002	-3.904	-3.529	20.622	0.000
Other accounts receivable (+)	-159.686	35.867	157.762	20.630	0.000
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)	-2.339	39.923	8.802	-9.352	
Correction of accrual adjustment of MoF EU funds MIS	-44.478	4.625	-29.937	-51.275	
EU correction	-59.589	47.665	163.475	121.276	
Repayments of EU funding	-38.736	-68.455	-22.191	-9.322	
Advance payments and future period expenditures	-18.321	-20.949	30.770	-31.249	
Other debtors	3.777	33.058	6.843	0.552	
Other accounts payable (-)	-35.255	-31.542	17.392	30.507	0.000
Accounts payable to suppliers and contractors	-0.125	1.231	6.895	12.967	
Advance payments and future period revenues	-7.450	2.275	-5.343	-2.943	
Liabilities on personnel	-2.150	-0.751	0.136	-1.755	
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	23.388	
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	-70.212	0.000
Other government entities (balance of units reclassified from S.11 to S.1311)	-64.539	-23.469	-7.689	-18.378	
Balance of derived public persons and entities non-financed from budget	-17.166	-21.443	-8.643	-51.834	
Other adjustments (+/-)	-3.637	-8.573	-10.026	-71.825	77.423
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	-0.343	
Interest receivable	1.442	0.731	-6.216	-0.753	
Claims of non-life insurance and earned premiums	0.428	0.113	1.142	0.397	
Correction of BCE Ezerparks PPP project				-67.767	
Transition from national methodology to ESA 2010 principles					77.423
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-83.088</b>	<b>-25.559</b>	<b>-402.916</b>	<b>-421.485</b>	<b>-268.575</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: 30/09/2016	Year				
	2012	2013	2014	2015	2016 (planned)
<b>Working balance in local government accounts</b>	<b>-76.777</b>	<b>-119.333</b>	<b>-85.044</b>	<b>-26.202</b>	<b>-23.902</b>
Financial transactions included in the working balance	-14.805	-5.316	8.710	14.683	
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	14.683	
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	-1.284	
<i>Gains / losses from exchange rate fluctuations</i>	-0.339	-0.112	0.000	-0.001	
<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	6.332	
<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	-15.805	
Difference between interest paid (+) and accrued (D.41) (-)	-3.509	8.712	9.188	5.008	
Other accounts receivable (+)	23.169	-18.595	18.692	4.640	
<i>Difference in cash and time adjusted cash (personal income tax)</i>	18.035	-13.143	12.063	7.656	
<i>Advance payments and future period expenditures</i>	-9.777	0.337	0.840	-6.827	
<i>Other debtors</i>	14.911	-5.789	5.789	3.811	
Other accounts payable (-)	30.321	30.704	-7.096	63.019	
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	44.478	-4.625	29.937	51.275	
<i>Accounts payable to suppliers and contractors</i>	-10.312	2.834	0.583	11.365	
<i>Advance payments and future period revenues</i>	10.319	38.073	-20.194	-8.005	
<i>Liabilities on personel</i>	-1.047	1.767	-9.721	-1.127	
<i>Other creditors</i>	-13.117	-7.345	-7.701	9.511	
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	12.411	
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-10.411	-11.751	-8.506	12.411	
Other adjustments (+/-)	0.241	0.519	0.172	-0.028	36.239
<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	0.061	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	0.000	0.000	0.000	36.239
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-52.137</b>	<b>-100.222</b>	<b>-50.978</b>	<b>79.863</b>	<b>12.337</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: 30/09/2016	Year				
	2012	2013	2014	2015	2016 (planned)
<b>Working balance in social security accounts</b>	<b>-70.407</b>	<b>-57.911</b>	<b>100.352</b>	<b>91.132</b>	<b>80.574</b>
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	
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	0.000	0.000	1.600	-0.180	
Revenues extra-budgetary funds received (MAXIMA)	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	-36.942	
Difference in cash and time adjusted cash (social contributions)	18.937	-47.572	6.328	-18.642	
Advance payments and future period expenditures	6.596	34.620	-5.127	-17.834	
Other debtors	0.105	-1.145	0.761	-0.466	
Other accounts payable (-)	-3.926	-4.699	-20.211	-22.782	
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	-5.034	-9.349	-18.362	-22.911	
Other creditors	-0.656	4.422	-1.636	0.089	
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	1.814	-77.003
Interest receivable	2.053	-4.142	0.876	1.714	
Claims of non-life insurance and earned premiums	0.000	0.000	0.000	0.100	
Transition from national methodology to ESA 2010 principles					-77.003
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-46.648</b>	<b>-80.867</b>	<b>84.484</b>	<b>32.663</b>	<b>3.571</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: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>181.873</b>	<b>206.648</b>	<b>369.410</b>	<b>308.959</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	160.095	-335.561	278.522	-1256.824
Currency and deposits (F.2)	544.494	-351.746	198.633	-1191.689
Debt securities (F.3)	-6.517	59.677	-48.699	-11.463
Loans (F.4)	-296.214	-67.152	-83.119	-88.728
Increase (+)	42.723	225.416	58.471	48.789
Reduction (-)	-338.937	-292.568	-141.590	-137.517
Short term loans (F.41), net	3.321	0.731	-49.987	-52.244
Long-term loans (F.42)	-299.535	-67.884	-33.132	-34.484
Increase (+)	25.893	136.469	57.681	48.454
Reduction (-)	-325.428	-204.353	-90.813	-82.938
Equity and investment fund shares/units (F.5)	-8.691	17.604	28.944	-4.187
Portfolio investments, net <sup>(2)</sup>	1.796	-0.036	-2.162	-2.332
Equity and investment fund shares/units other than portfolio investments	-10.487	17.640	31.106	-1.855
Increase (+)	25.678	25.721	60.966	75.820
Reduction (-)	-36.165	-8.081	-29.860	-77.675
Financial derivatives (F.71)	-2.745	-2.144	-2.403	-18.024
Other accounts receivable (F.8)	-70.941	7.520	183.963	56.709
Other financial assets (F.1, F.6)	0.709	0.680	1.203	0.558
<b>Adjustments <sup>(2)</sup></b>	11.072	-8.756	82.120	181.217
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)	-8.763	-13.294	-116.062	106.980
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-9.395	-23.052	-1.433	-0.045
Issuances above (-)/below (+) nominal value	9.215	-0.306	13.409	4.606
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-21.882	0.360	5.160	24.676
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	27.977
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	18.196	17.170	-35.105	32.917
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.600	0.600	194.955	-74.987
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.036	-0.289	-0.002	0.153
<b>Statistical discrepancies</b>	0.034	10.340	-6.449	-3.371
Difference between capital and financial accounts (B.9-B.9f)	0.034	10.340	-6.449	-3.371
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>353.074</b>	<b>-127.329</b>	<b>723.603</b>	<b>-770.019</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: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>83.088</b>	<b>25.559</b>	<b>402.916</b>	<b>421.485</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>104.328</b>	<b>-185.971</b>	<b>350.012</b>	<b>-1231.384</b>
Currency and deposits (F.2)	553.571	-325.638	204.576	-1208.691
Debt securities (F.3)	-6.517	59.677	-48.699	-11.463
Loans (F.4)	-253.896	43.847	17.636	-25.418
Increase (+)	213.136	437.941	281.379	238.956
Reduction (-)	-467.032	-394.094	-263.743	-264.374
Short term loans (F.41), net	1.144	0.690	-49.384	-53.932
Long-term loans (F.42)	-255.040	43.159	67.020	28.514
Increase (+)	194.407	348.809	280.125	238.291
Reduction (-)	-449.447	-305.650	-213.105	-209.777
Equity and investment fund shares/units (F.5)	-24.975	9.380	17.245	-9.989
Portfolio investments, net <sup>(2)</sup>	1.972	-0.081	-0.438	-2.301
Equity and investment fund shares/units other than portfolio investments	-26.947	9.461	17.683	-7.688
Increase (+)	8.599	9.878	44.779	67.012
Reduction (-)	-35.546	-0.417	-27.096	-74.700
Financial derivatives (F.71)	-2.826	-2.002	-2.403	-18.024
Other accounts receivable (F.8)	-161.457	28.651	160.515	41.804
Other financial assets (F.1, F.6)	0.428	0.114	1.142	0.397
<b>Adjustments <sup>(2)</sup></b>	<b>31.632</b>	<b>-17.030</b>	<b>90.449</b>	<b>159.808</b>
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	104.642
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 <sup>(4)</sup> (+)	-19.280	-2.560	-4.043	18.601
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	27.977
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	18.186	17.181	-35.130	32.875
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.164	0.600	195.460	-74.987
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.110	0.000	0.000	0.000
<b>Statistical discrepancies</b>	<b>5.345</b>	<b>6.981</b>	<b>-1.017</b>	<b>-4.773</b>
Difference between capital and financial accounts (B.9-B.9f)	5.345	6.981	-1.017	-4.773
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>224.393</b>	<b>-170.461</b>	<b>842.360</b>	<b>-654.864</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>8172.858</b>	<b>7890.972</b>	<b>8635.800</b>	<b>7918.063</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	8818.997	8648.536	9490.896	8836.032
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	646.139	757.564	855.096	917.969
<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: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>52.137</b>	<b>100.222</b>	<b>50.978</b>	<b>-79.863</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	-35.119	-48.254	8.521	14.869
Currency and deposits (F.2)	-73.087	-35.007	-23.455	5.470
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	-0.925	-1.127	-1.641	-1.162
Increase (+)	0.192	0.191	0.032	0.000
Reduction (-)	-1.117	-1.318	-1.673	-1.162
Short term loans (F.41), net	0.188	0.141	-0.541	-0.002
Long-term loans (F.42)	-1.114	-1.268	-1.100	-1.160
Increase (+)	0.003	0.000	0.000	0.000
Reduction (-)	-1.117	-1.268	-1.100	-1.160
Equity and investment fund shares/units (F.5)	16.286	8.323	12.036	7.278
Portfolio investments, net <sup>(2)</sup>	-0.176	0.045	-1.724	-0.031
Equity and investment fund shares/units other than portfolio investments	16.462	8.278	13.760	7.309
Increase (+)	16.904	15.799	17.809	8.808
Reduction (-)	-0.442	-7.521	-4.049	-1.499
Financial derivatives (F.71)	0.081	-0.142	0.000	0.000
Other accounts receivable (F.8)	22.246	-20.867	21.520	3.222
Other financial assets (F.1, F.6)	0.280	0.566	0.061	0.061
<b>Adjustments <sup>(2)</sup></b>	<b>15.563</b>	<b>32.500</b>	<b>9.376</b>	<b>91.834</b>
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	73.745
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.285	-1.697	-1.433	-0.047
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	-3.509	8.712	9.188	5.008
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>	-0.021	-0.046	0.083	0.127
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> (-)	-8.987	-0.353	-3.022	0.153
<b>Statistical discrepancies</b>	<b>-5.296</b>	<b>3.440</b>	<b>-5.357</b>	<b>1.466</b>
Difference between capital and financial accounts (B.9-B.9f)	-5.296	3.440	-5.357	1.466
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>27.285</b>	<b>87.908</b>	<b>63.518</b>	<b>28.306</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1171.270</b>	<b>1268.077</b>	<b>1349.123</b>	<b>1388.961</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1274.600	1362.508	1426.026	1454.332
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	103.330	94.431	76.903	65.371
<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: 30/09/2016	Year			
	2012	2013	2014	2015
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>46.648</b>	<b>80.867</b>	<b>-84.484</b>	<b>-32.663</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-42.706</b>	<b>-76.089</b>	<b>104.773</b>	<b>55.516</b>
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	-1.476
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.001	-0.098	-0.337	-1.476
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-0.001	-0.098	-0.337	-1.476
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	25.638	-14.097	1.962	-36.942
Other financial assets (F.1, F.6)	0.000	0.000	0.000	0.100
<b>Adjustments <sup>(2)</sup></b>	<b>-3.926</b>	<b>-4.699</b>	<b>-20.211</b>	<b>-22.782</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)	-3.926	-4.699	-20.211	-22.782
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>-0.016</b>	<b>-0.079</b>	<b>-0.078</b>	<b>-0.071</b>
Difference between capital and financial accounts (B.9-B.9f)	-0.016	-0.079	-0.078	-0.071
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>-324.082</b>	<b>-266.332</b>	<b>-368.603</b>	<b>-460.723</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>	324.082	266.332	368.603	460.723
<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: 30/09/2016	Year				
		2012	2013	2014	2015	2016 (forecast)
2	<b>Trade credits and advances (AF.81 L)</b>	211.574	205.837	220.335	134.863	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	41.237	67.712	82.327	93.584	L
	<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>	21669.939	22726.240	23577.127	24290.144	25381.240

(1) Data to be provided in particular when GNI is substantially greater than GDP.  
L - Not available