

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 April 2009

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Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
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Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: Latvia	ESA 95 codes	Year				
Data are in millions of LVL		2005	2006	2007	2008	2009
Date: 31/03/2009		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-37.8	-53.7	-58.5	-645.4	-1202.1
- Central government	S.1311	-142.8	-231.9	-365.4	-652.2	-774.3
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-13.3	-53.9	-107.6	-246.5	-212
- Social security funds	S.1314	118.3	232.1	414.5	253.3	-215.8
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1122.1	1190.5	1331.3	3164.7	5000.8
<i>By category:</i>						
Currency and deposits	AF.2	30.4	24.9	17.8	141.6	0
Securities other than shares, exc. financial derivatives	AF.33	844.6	840.4	805	1850.1	1080.6
Short-term	AF.331	71.7	50.1	45.3	914.8	147.5
Long-term	AF.332	772.9	790.3	759.7	935.3	933.1
Loans	AF.4	247.1	325.2	508.5	1173	3920.2
Short-term	AF.41	3.3	3.1	39.1	97.9	6.3
Long-term	AF.42	243.8	322.1	469.4	1075.1	3913.9
General government expenditure on:						
Gross fixed capital formation	P.51	279.7	515.4	836.5	795.2	773
Interest (consolidated)	EDP D.41	51.7	55.3	71.3	142.7	180.1
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	51.7	55.3	70.9	141.4	180.1
Gross domestic product at current market prices	B.1*g	9059.1	11171.7	14779.8	16243.2	14142

(1) Please indicate status of data: estimated, half-finalized, final.

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	Year					
Data are in millions of LVL	2005	2006	2007	2008	2009	
Date: 31/03/2009	final	final	final	half-finalized	planned	
Working balance in central government accounts	-100.3	-101.8	116.2	-426.2	-990.1	Central government budget financial balance (cash-based, includes social security budget)
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	25	4.6	6.4	22.5		
Loans, granted (+)	0	0	0	0		
Loans, repayments (-)	0	0	0	0		
Equities, acquisition (+)	30.1	4.6	6.4	23.8		
	30.1	4.6	0	18.1		Capital injection (capital raised in profitable state owned enterprises)
	0	0	6.4	5.7		Contributions to capital of international organisations
Equities, sales (-)	0	0	0	0		
Other financial transactions (+/-)	-5.1	0	0	-1.3		
Detail 1	-5.1	0	0	0		Superdividends
Detail 2	0	0	0	-1.3		Revenue from financial investments
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.6	-0.8	-11.1	-50.7		Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	40.6	152.4	31.1	51.7		
Detail 1	39.7	31.1	4.5	-29.6		Difference in cash and time adjusted cash (VAT, excise tax)
Detail 2	0.9	82	65.9	81.3		Year end-start difference in Claims
Detail 3	0	39.3	-39.3	0		Other receivables relating EU funds
Other accounts payable (-)	-15.3	-147.6	-94.1	2.6		
Detail 1	-49.9	-158	-37.9	-11.9		Year end - year start difference in Liabilities (from balance sheets on accrual basis)
Detail 2	35.2	13.3	-57.1	13.9		Other payables relating EU funds
Detail 3	-0.6	-2.9	0.9	0.6		TOR payments correction
Net borrowing (+) or net lending (-) of State entities not part of central government	0	0	0	0		
Net borrowing (-) or net lending (+) of other central government bodies	-1	-8.9	-55.6	-40.3		
Detail 1	-1	-8.9	-55.6	-40.3		Other government entities (balance of units reclassified from S.11 to S.1311)
Detail 2						
Other adjustments (+/-) (please detail)	-92.4	-129.8	-358.3	-211.8	215.8	
Detail 1	-91.1	-181.8	-379.6	-227.3	215.8	Financial balance of Social Security budget (eliminating SS funds impact on central government data)
Detail 2	-8.1	11	20.8	18.8		Revenue from sale of real estate, less privatization expenditure
Detail 3	-1.3	-0.7	-0.7	-0.3		Debt assumption: education reform loan from World Bank to local governments repaid by central government
Detail 4	8.7	37.9	0	0		Former special budget repayments (incorporated into central government basic budget) to central government
Detail 5	-0.6	3.8	1.0	-3.3		Grants and donations
Detail 6	0.0	0.0	0.2	0.3		Losses from exchange rate fluctuations
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-142.8	-231.9	-365.4	-652.2	-774.3	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2B: Provision of the data which explain the transition between the working balances and the state government deficit/surplus

Member State: Latvia	Year				
Data are in millions of LVL	2005	2006	2007	2008	2009
Date: 31/03/2009	(1)	(1)	(1)	(1)	planned
Working balance in state government accounts	M	M	M	M	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	
<i>(ESA 95 accounts)</i>					

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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 LVL Date: 31/03/2009	Year					
	2005 final	2006 final	2007 final	2008 half-finalized	2009 planned	
Working balance in local government accounts	-17.7	-6	-25.1	-119.2	-155.6	Local government budget financial balance (cash-based, includes special budgets and grants and donations)
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	0.5	1.9	-0.7	-8.1		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0.5	1.9	0	0		Capital injection (capital raised in profitable state owned enterprises)
Other financial transactions (+/-)	0	0	-0.7	-8.1		Revenue from financial investments
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	-12.1	-34.5	-73.1	-48.9	-56.4	
Detail 1	-12.1	-34.5	-56.1	-51.9	-56.4	Correction of the South Bridge costs
Detail 2			-17.0	-14.6		Capital transfers
Detail 3				17.6		Local government revenue
Difference between interest paid (+) and accrued (EDP D.41)(-)	-0.2	-1	-1	-1.4		Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	4.4	41.6	35.3	20.2		
Detail 1	6.6	16	16.2	-3.9		Difference in cash and time adjusted cash (personal income tax)
Detail 2	-2.2	25.6	19.1	24.1		Year end-start difference in Claims
Other accounts payable (-)	4.2	-64.2	-48.5	-90.1		
Detail 1	4.2	-64.2	-48.5	-90.1		Year end - year start difference in Liabilities (from balance sheets on accrual basis)
Detail 2						
Adjustment for subsector delimitation	-2.6	-12	-17.8	-13.7		
Detail 1	-2.6	-12	-17.8	-13.7		Other government entities (balance of units reclassified from S.11 to S.1313)
Detail 2						
Other adjustments (+/-) (please detail)	10.2	20.3	23.3	14.7		
Detail 1	1.3	0.7	0.7	0.3		Education reform loan from World Bank to local governments repaid by central government
Detail 2	8.9	19.6	22.5	14.3		Revenue from privatization (except shares and other equity)
Detail 3			0.1	0.1		Losses from exchange rate fluctuations
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-13.3	-53.9	-107.6	-246.5	-212.0	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: Latvia	Year					
Data are in millions of LVL	2005	2006	2007	2008	2009	
Date: 31/03/2009	final	final	final	half-finalized	planned	
Working balance in social security accounts	91.1	181.8	379.6	227.3	-215.8	Social security budget financial balance (cash-based)
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	21.9	10.4	0	0		
Loans (+/-)	22	10.5	0	0		Social security budget repayments to central government budget
Equities (+/-)	-0.1	-0.1	0	0		Equities sale (state-owned shares of enterprises sold by State Social Security Agency)
Other financial transactions (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.4	2	15.7	28.2		Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	4.7	37.5	19.4	3.8		
Detail 1	9.2	20.6	21.3	-12.4		Difference in cash and time adjusted cash (social contributions)
Detail 2	-4.5	16.9	-1.9	16.2		Year end-start difference in Claims
Other accounts payable (-)	0.2	0.4	-0.2	-6.0		
Detail 1	0.2	0.4	-0.2	-6.0		Year end - year start difference in Liabilities (from balance sheets on accrual basis)
Detail 2						
Adjustment for subsector delimitation	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	118.3	232.1	414.5	253.3	-215.8	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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 LVL Date: 31/03/2009	Year			
	2005 final	2006 final	2007 final	2008 half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	37.8	53.7	58.5	645.4
Net acquisition (+) of financial assets ⁽³⁾	-25.9	298.5	276.8	1304.2
Currency and deposits (F.2)	-88.1	158.6	168	1150.3
Securities other than shares (F.3)	-5	-1.2	0	0
Loans (F.4)	-1.6	-22.8	7.1	6.8
Increase (+)	5.7	12.7	15.7	L
Reduction (-)	-7.3	-35.5	-8.6	L
Shares and other equity (F.5)	32.7	-56.5	19.4	49.9
Increase (+)	35.9	18.2	25.7	L
Reduction (-)	-3.2	-74.7	-6.3	L
Other financial assets (F.1, F.6 and F.7)	36.1	220.4	82.3	97.2
Adjustments ⁽³⁾	-6.2	-279.5	-163.2	-113
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0.3	1.4
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-13.7	-283.5	-157.6	-145.5
Issuances above(-)/below(+) nominal value	1.8	3.7	2.1	49.7
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.4	-0.8	-1.7	-11.3
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	5.7	-3.6	-2.8	-5.3
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0.4	4.7	-3.5	-2
Statistical discrepancies	6	-4.3	-31.3	-3.2
Difference between capital and financial accounts (B.9-B.9f)	6	-4.3	-31.3	-3.2
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ⁽²⁾	11.7	68.4	140.8	1833.4

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 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 LVL Date: 31/03/2009	Year			
	2005 final	2006 final	2007 final	2008 half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	142.8	231.9	365.4	652.2
Net acquisition (+) of financial assets ⁽³⁾	-42	188	232.7	1388.7
Currency and deposits (F.2)	-94.3	65.4	109.4	1173
Securities other than shares (F.3)	-1.2	-1.2	0	0
Loans (F.4)	1.7	41.4	80.4	110
Increase (+)	41	85.6	132.8	156.9
Reduction (-)	-39.3	-44.2	-52.4	-46.9
Shares and other equity (F.5)	29.8	-69.4	3.5	28.7
Increase (+)	32.9	5.1	6.8	L
Reduction (-)	-3.1	-74.5	-3.3	L
Other financial assets (F.1, F.6 and F.7)	22	151.8	39.4	77
Adjustments ⁽⁵⁾	-6.7	-205.2	-123.8	-40.6
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0.3	1.4
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-14.1	-208.8	-118.1	-74.9
Issuances above(-)/below(+) nominal value	1.8	3.7	2.1	49.7
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-0.4	-0.8	-1.7	-11.3
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	5.7	-3.5	-2.8	-5.2
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0.3	4.2	-3.6	-0.3
Statistical discrepancies	-18.5	5.7	-13	12
Difference between capital and financial accounts (B.9-B.9f)	-18.5	5.7	-13	12
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ⁽²⁾	75.6	220.4	461.3	2012.3
Central government contribution to general government debt (a=b-c)	1048.2	1221.4	1610.5	3519.9
Central government gross debt (level) (b) ⁽³⁾	1181.1	1401.5	1862.8	3875.1
Central government holdings of other subsectors debt (level) (c) ⁽⁴⁾	132.9	180.1	252.3	355.2

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within central government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3C: 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 (state government)

Member State: Latvia Data are in millions of LVL Date: 31/03/2009	Year			
	2005 (1)	2006 (1)	2007 (1)	2008 (1)
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽⁹⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾	M	M	M	M

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within state government.
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(6) AF.2, AF.33 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 LVL Date: 31/03/2009	Year			
	2005 final	2006 final	2007 final	2008 half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	13.3	53.9	107.6	246.5
Net acquisition (+) of financial assets ⁽⁹⁾	15	137	137	35.2
Currency and deposits (F.2)	8.7	97.4	84.6	-10.1
Securities other than shares (F.3)	-3.8	0	0	0
Loans (F.4)	-1.6	-15.9	-0.1	0
Increase (+)	2.6	2.8	3.1	L
Reduction (-)	-4.2	-18.7	-3.2	L
Shares and other equity (F.5)	3	13	16.8	21.3
Increase (+)	3.1	13.2	19.2	L
Reduction (-)	-0.1	-0.2	-2.4	L
Other financial assets (F.1, F.6 and F.7)	8.7	42.5	35.7	24
Adjustments ⁽⁹⁾	1	-87.4	-68.4	-102.7
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1	-86.8	-67.5	-100.4
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	1.2	-0.4	-0.2	0.2
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	-1.2	-0.2	-0.7	-2.5
Statistical discrepancies	20.8	-11.7	-18.2	-14.8
Difference between capital and financial accounts (B.9-B.9f)	20.8	-11.7	-18.2	-14.8
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ⁽²⁾	50.1	91.8	158	164.2
Local government contribution to general government debt (a=b-c)	224.3	311.8	443.8	595.2
Local government gross debt (level) (b) ⁽³⁾	230.8	322.6	480.6	644.8
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	6.5	10.8	36.8	49.6

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 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 LVL Date: 31/03/2009	Year			
	2005 final	2006 final	2007 final	2008 half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-118.3	-232.1	-414.5	-253.3
Net acquisition (+) of financial assets ⁽³⁾	93.3	219.4	403.4	258.6
Currency and deposits (F.2)	88.6	181.9	368.9	226.6
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	0	0	-0.6	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-0.6	0
Other financial assets (F.1, F.6 and F.7)	4.7	37.5	35.1	32
Adjustments ⁽³⁾	0.5	0.6	-0.2	-6
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	0.5	0.6	-0.2	-6
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	0	0	0	0
Statistical discrepancies	3.1	1.7	-0.1	-0.1
Difference between capital and financial accounts (B.9-B.9f)	3.1	1.7	-0.1	-0.1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ⁽²⁾	-21.4	-10.4	-11.4	-0.8
Social security contribution to general government debt (a=b-c)	-150.4	-342.7	-723	-950.4
Social security gross debt (level) (b) ⁽³⁾	23.3	12.9	1.5	0.7
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	173.7	355.6	724.5	951.1

***Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 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 LVL Date: 31/03/2009	Year				
		2005 final	2006 final	2007 final	2008 half-finalized	2009 forecast
2	Trade credits and advances (AF.71 L)	78.1	175.3	240.4	L	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<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)(2)	8944.6	10841.8	14291.1	15904.9	13801.7

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.