

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: LATVIA

Date: 15/10/2010

DD/MM/YYYY

The information is to be provided in the cover page only

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

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member state: LATVIA Data are in millions LVL Date: 15/10/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-52	-47	-673	-1,341	-1,052
- Central government	S.1311	-230	-360	-723	-790	-605
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-54	-101	-204	-234	-121
- Social security funds	S.1314	232	415	253	-317	-326
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1189.9	1329.8	3181.4	4801.906	5459.836
<i>By category:</i>						
Currency and deposits	AF.2	24.9	17.8	130.4	160.696	0
Securities other than shares, exc. financial derivatives	AF.33	840.4	805	1850.1	1385.476	1283.466
Short-term	AF.331	50.1	45.3	914.8	452.394	227.317
Long-term	AF.332	790.3	759.7	935.3	933.082	1056.149
Loans	AF.4	324.6	507	1200.9	3255.734	4176.37
Short-term	AF.41	3.4	38.9	98	91.773	7.29
Long-term	AF.42	321.2	468.1	1102.9	3163.961	4169.08
General government expenditure on:						
Gross fixed capital formation	P.51	515.4	836.5	781.7	567.5	481.05
Interest (consolidated)	EDP D.41	49.9	51.6	96.3	197.6	210.6
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	<i>51.1</i>	<i>51.3</i>	<i>94.9</i>	<i>190.9</i>	<i>193.1</i>
Gross domestic product at current market prices	B.1*g	11171.7	14779.8	16188.232	13082.795	12372

(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 balance and the central government deficit/surplus

Member state: LATVIA Data are in millions LVL Date: 15/10/2010	Year					
	2006	2007	2008	2009	2010	
Working balance in central government accounts	-101.8	116.2	-426.1	-854.1	-750.09	Central government budget financial balance (cash-based, doesn't include grants and donations)
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	
Financial transactions included in the working balance	4.6	6.4	15.8	-5.9	6.4	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	0	0	0	0	0	
Equities, acquisition (+)	4.6	6.4	18.7	5.3	6.4	Capital injection (capital raised in profitable state owned enterprises), contributions to capital of international organisations
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	-2.9	-11.2	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1	0	0	-1.6	-1.8	0	Superdividends
Detail 2	0	0	-1.3	-9.4	0	Revenue from financial investments
Detail 3						
Non-financial transactions not included in the working balance	0	0	-17.4	-149.4	-70.3	
Detail 1			-17.4	-6.3	0	Expenditure not included in working balance (financial transactions)
Detail 2				-143.1	-70.3	Capital transfers
Difference between interest paid (+) and accrued (EDP D.41)(-)	1	-8.8	-44.4	-28.0	-53.05	Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	152.4	31.1	-10.1	77.6	-87.3	
Detail 1	31.1	4.5	-29.6	-10.8	-0.12	Difference in cash and time adjusted cash (VAT, excise tax, electricity tax)
Detail 2	39.3	-39.3	0	32.1	-87.16	Other receivables relating EU funds
Detail 3	20.5	11.5	19.5	-2.7	0	Advance payments
Detail 4	18.9	78.7	-8.6	33.7	0	Future period expenditures
Detail 5				6.9	0	Swap cancellation
Detail 6	42.6	-24.3	8.6	18.4	0	Other debtors
Other accounts payable (-)	-147.6	-91.4	3.2	-36.1	-19.6	
Detail 1	13.3	-57.1	13.9	43.2	0	Other payables relating EU funds
Detail 2	-44.9	6.7	-8.3	-2.5	0	Accounts payable to suppliers and contractors
Detail 3	-20.6	20.6	-1	-1.3	0	Advance payments
Detail 4	-53.9	-72	-10	-15.5	0	Future period revenues
Detail 5	-2.9	0.9	0.6	1.8	1.5	TOR payments correction
Detail 6	-1.9	-4.4	-2	6.7	0	Liabilities on personal
Detail 7				-91.4	-21.13	Revenue from state-owned greenhouse gas emissions unit sales
Detail 8	-36.7	13.9	10	22.7	0	Other creditors
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	-8.9	-55.6	-32	-13.0	-20.7	
Detail 1	-8.9	-55.6	-32	-29.7	0	Other government entities (balance of units reclassified from S.11 to S.1311)
Detail 2				16.7	-20.72	Balance of derived public persons
Other adjustments (+/-) (please detail)	-129.8	-358.3	-211.8	219.1	390.0	
Detail 1	-181.8	-379.6	-227.3	213.0	389.55	Financial balance of Social Security budget (eliminating SS funds impact on central government data)
Detail 2	11	20.8	18.8	5.9	0.4	Revenue from sale of real estate, less privatization expenditure
Detail 3	-0.7	-0.7	-0.3	-0.1	0	Debt assumption: education reform loan from World Bank to local governments repaid by central government
Detail 4	37.9	0	0	0.0	0	Former special budget repayments (incorporated into central government basic budget) to central government
Detail 5	3.8	1	-3.3	0.3	0	Balance of grants and donations
Detail 6	0	0.2	0.3	0.0	0	Gains / losses from exchange rate fluctuations
			0			Guarantee called, cash payment of GG
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-230.1	-360.4	-722.8	-789.739	-604.72	

(ESA 95 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member state: LATVIA Data are in millions LVL Date: 15/10/2010	2006	2007	Year 2008	2009	2010	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	M	M	M	M		
Financial transactions included 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		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included 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						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	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 accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member state: LATVIA Data are in millions LVL Date: 15/10/2010	2006	2007	Year 2008	2009	2010	
Working balance in local government accounts	-6	-25.1	-104	-60.6	-84.82	Local government budget financial balance (cash-based, includes special budgets and grants and donations)
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	1.9	-0.7	-8.5	-0.3		
Loans (+/-)	0	0	0	0		
Equities (+/-)	1.9	0	0	0		Capital injection (capital raised in profitable state owned enterprises)
Other financial transactions (+/-)	0	-0.7	-8.5	-0.3		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
Detail 1		-0.7	-8.5	-0.3		Revenue from financial investments
Detail 2						
Non-financial transactions not included in the working balance	-34.5	-66.7	-40.9	-82.0	-39.9	
Detail 1	-34.5	-56.1	-41.5	-80.0	-39.9	Correction of the South Bridge costs
Detail 2		-10.6	-17.1	-8.1		Capital transfers
Detail 3			17.7	6.1		Local government revenue
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1	-1	-5.9	-23.2		Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	41.6	36.8	6.6	-33.9	4.18	
Detail 1	16	16.2	-3.9	-18.7	4.18	Difference in cash and time adjusted cash (personal income tax)
Detail 2	16.5	2.1	7.7	-24.9		Advance payments
Detail 3	8.4	6.5	-0.3	-4.9		Future period expenditures
Detail 4	0.7	12	3.1	14.6		Other debtors
Other accounts payable (-)	-64.2	-49.8	-45.9	-37.2		
Detail 1	-10.6	-43.1	-8.4	-2.3		Accounts payable to suppliers and contractors
Detail 2	-40.3	23	-18.2	-7.5		Advance payments
Detail 3	-7.2	-15.8	-21.1	-24.3		Future period revenues
Detail 4	-3.1	-4.5	-1.3	11.1		Liabilities on personnel
Detail 5	-3	-9.4	3.1	-14.1		Other creditors
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net borrowing (-) or net lending (+) of other local government bodies	-12	-17.8	-13.4	-0.7		
Detail 1	-12	-17.8	-13.4	-0.7		Other government entities (balance of units reclassified from S.11 to S.1313)
Detail 2						
Other adjustments (+/-) (please detail)	20.3	23.3	8.5	4.3		
Detail 1	0.7	0.7	0.3	0.1		Education reform loan from World Bank to local governments repaid by central government
Detail 2	19.6	22.5	14.5	4.0		Revenue from privatization (except shares and other equity)
Detail 3		0.1	0	0.1		Losses from exchange rate fluctuations
Detail 4			-6.3			Retained personal income tax
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-53.9	-101	-203.5	-233.5	-120.5	

(ESA 95 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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

Member state: LATVIA Data are in millions LVL Date: 15/10/2010	2006	2007	Year 2008	2009	2010	
Working balance in social security accounts	181.8	379.6	227.3	-213.0	-389.55	Social security budget financial balance (cash-based)
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	10.4	0	0	0.0		
Loans (+/-)	10.5	0	0	0.0		Social security budget repayments to central government budget
Equities (+/-)	-0.1	0	0	0.0		Equities sale (state-owned shares of enterprises sold by State Social Security Agency)
Other financial transactions (+/-)	0	0	0	0.0		
of which: transactions in debt liabilities (+/-)	0	0	0	0.0		
Detail 1				0.0		Expenditures from sales / acquisition and revaluation of shares and securities
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0.0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	2	15.7	28.2	-6.5		Difference between interest paid (+) and accrued (-)
Other accounts receivable (+)	37.5	19.5	3.9	-21.9	-0.39	
Detail 1	20.6	21.3	-12.4	-10.3	-0.39	Difference in cash and time adjusted cash (social contributions)
Detail 2	0	0	0.1	-0.1		Advance payments
Detail 3	16	-1.8	16	-13.1		Future period expenditures
Detail 4	0.9	0	0.2	1.6		Other debtors
Other accounts payable (-)	0.4	-0.2	-6	-75.8	63.57	
Detail 1	0.4	0.1	-6.3	0.3		Accounts payable to suppliers and contractors
Detail 2	0	-0.1	0	0.2		Liabilities on personnel
Detail 3	0	0	0	-76.2	63.57	Outstanding liabilities for pensions
Detail 4	0	-0.2	0.3	-0.1		Other creditors
Working balance (+/-) of entities not part of social security funds	0	0	0	0.0		
Net borrowing (-) or net lending (+) of other social security bodies	0	0	0	0.0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0.0		
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	232.1	414.6	253.4	-317.3	-326.37	

(ESA 95 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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

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 LVL Date: 15/10/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	52	47	673	1,341
Net acquisition (+) of financial assets ⁽²⁾	298	264	1,223	481
Currency and deposits (F.2)	158.6	168.2	471.8	456.86
Securities other than shares (F.3)	-1.247	-0.146	-0.533	-6.115
Loans (F.4)	-23.7	5.1	674.2	-16.16
Increase (+)	12	15	682	93
Reduction (-)	-36	-10	-7	-109
Short term loans (F.41), net	-0.4	-0.8	1.2	-1.332
Long-term loans (F.42)	-23.3	5.9	673	-14.828
Increase (+)	9	15	679	91
Reduction (-)	-33	-9	-6	-106
Shares and other equity (F.5)	-56.5	8.8	33.1	42.591
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-56.5	8.8	33.1	42.591
Increase (+)	18	15	35	46
Reduction (-)	-75	-6	-2	-3
Other financial assets (F.1, F.6 and F.7)	220.4	82	44	3.939
Adjustments ⁽³⁾	-278	-163	-68	-184
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.054	0.494	1.871	22.006
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-283.5	-158.4	-67.6	-149.367
Issuances above(-)/below(+) nominal value	3.7	2.1	49.7	42.097
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.4	-1.2	-29.9	-99.239
of which: interest flows attributable to swaps and FRAs	1.2	-0.3	-1.4	-6.7
Redemptions of debt above(+)/below(-) nominal value	0	0	0	-15.557
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3.6	-2.8	-5.3	1.492
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	14.808
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	4.7	-3.4	-16.9	-0.061
Statistical discrepancies	-3.707	-7.648	24.262	-17.303
Difference between capital and financial accounts (B.9-B.9f)	-3.707	-7.648	24.262	-17
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	67.5	139.9	1851.6	1620.506

*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.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 LVL Date: 15/10/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	230	360	723	790
Net acquisition (+) of financial assets ⁽²⁾	188	230	1,305	665
Currency and deposits (F.2)	65.4	109.6	496.2	539.805
Securities other than shares (F.3)	-1.247	-0.146	-0.533	-6.048
Loans (F.4)	41.4	81.5	779.5	2.892
Increase (+)	86	134	827	256
Reduction (-)	-44	-52	-48	-254
Short term loans (F.41), net	-0.3	-0.6	-0.1	0.116
Long-term loans (F.42)	41.7	82.1	779.6	2.776
Increase (+)	86	133	827	256
Reduction (-)	-44	-51	-47	-253
Shares and other equity (F.5)	-69.4	3.5	23.6	42.949
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-69.4	3.5	23.6	42.949
Increase (+)	5	7	24	45
Reduction (-)	-75	-3	-1	-2
Other financial assets (F.1, F.6 and F.7)	151.8	35.4	6.1	85.029
Adjustments ⁽³⁾	-204	-123	-32	-56
Net incurrence (-) of liabilities in financial derivatives (F.34)	0.054	0.494	1.871	22.006
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-208.8	-101.9	-9.7	-55.492
Issuances above(-)/below(+) nominal value	3.7	2.1	49.7	42.097
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.4	-17.6	-53.9	-69.551
of which: interest flows attributable to swaps and FRAs	1.2	-0.3	-1.4	-6.7
Redemptions of debt above(+)/below(-) nominal value	0	0	0	-15.557
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3.5	-2.8	-5.4	1.432
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	18.743
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	4.2	-3.5	-14.8	0.004
Statistical discrepancies	6.293	-5.748	12.962	-27.864
Difference between capital and financial accounts (B.9-B.9f)	6.293	-5.748	12.962	-27.864
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	220.4	461.3	2008.4	1370.184
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1221.4	1610.5	3516	4869.834
Central government gross debt (level) (b) ^(2, 5)	1401.5	1862.8	3871.2	5241.384
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	180.1	252.3	355.2	371.55

***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.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 units of national currency) Date: 15/10/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Securities other than shares (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Shares and other equity (F.5)				
Portfolio investments, net ⁽²⁾				
Shares and other equity other than portfolio investments				
Increase (+)				
Reduction (-)				
Other financial assets (F.1, F.6 and F.7)				
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)				
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)				
of which: interest flows attributable to swaps and FRAs				
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt ^(1,2)				
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
State government gross debt (level) (b) ^(2,5)				
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾				

***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 state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) 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 LVL Date: 15/10/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	54	101	204	234
Net acquisition (+) of financial assets ⁽²⁾	137	128	34	-89
Currency and deposits (F.2)	97.4	84.6	-10.3	-43.849
Securities other than shares (F.3)	0	0	0	-0.067
Loans (F.4)	-15.9	-1.4	-0.4	-2.455
Increase (+)	3	3	3	0
Reduction (-)	-19	-5	-3	-3
Short term loans (F.41), net	-0.6	-0.2	1.2	-1.357
Long-term loans (F.42)	-15.3	-1.2	-1.6	-1.098
Increase (+)	3	3	1	0
Reduction (-)	-18	-4	-2	-1
Shares and other equity (F.5)	13	6.1	9.5	0.219
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	13	6.1	9.5	0.219
Increase (+)	13	9	10	2
Reduction (-)	0	-2	-1	-1
Other financial assets (F.1, F.6 and F.7)	42.5	38.3	35.4	-43.057
Adjustments ⁽³⁾	-87	-69	-61	-63
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)	-86.8	-67.5	-53.4	-34.419
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-0.5	-6	-23.176
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-0.4	-0.2	0.1	-0.003
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	-3.931
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	-0.2	-0.6	-2.1	-1.852
Statistical discrepancies	-11.7	-2	11.8	10.281
Difference between capital and financial accounts (B.9-B.9f)	-11.7	-2	11.8	10.281
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	91.8	157.8	188.1	91.217
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	311.2	442.3	615.8	669.61
Local government gross debt (level) (b) ⁽⁵⁾	322.9	480.7	668.8	760.017
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	11.7	38.4	53	90.407

***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.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 LVL Date: 15/10/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-232	-415	-253	317
Net acquisition (+) of financial assets ⁽²⁾	219	403	259	-242
Currency and deposits (F.2)	181.9	384.6	254.8	-219.808
Securities other than shares (F.3)				
Loans (F.4)	0.0	0.0	0.0	0.0
Increase (+)				0
Reduction (-)				0
Short term loans (F.41), net				0.0
Long-term loans (F.42)	0.0	0.0	0.0	0.0
Increase (+)				0
Reduction (-)				0
Shares and other equity (F.5)	0.0	-0.6	0.0	-0.562
Portfolio investments, net ⁽²⁾				
Shares and other equity other than portfolio investments	0	-0.6	0	-0.562
Increase (+)				0
Reduction (-)	0	-1	0	-1
Other financial assets (F.1, F.6 and F.7)	37.5	19.4	3.9	-21.923
Adjustments ⁽³⁾	1	0	-6	-76
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)	0.6	-0.2	-6	-75.813
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0.004
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	1.7	0	-0.1	0.365
Difference between capital and financial accounts (B.9-B.9f)	1.7	0	-0.1	0.365
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-10.4	-11.4	-0.8	-0.5
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-342.7	-723	-950.4	-737.538
Social security gross debt (level) (b) ^(2,5)	12.9	1.5	0.7	0.213
Social security holdings of other subsectors debt (level) (c) ⁻	355.6	724.5	951.1	737.751

***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.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 LVL Date: 15/10/2010	Year				
		2006 final	2007 final	2008 final	2009 half-finalized	2010 forecast
2	Trade credits and advances (AF.71 L)	146.4	163.9	201.4	183.826	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	M	M	M	M	M
	<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)	10841.8	14305.4	16029.1	14105.4	12723.2

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