

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: 14/04/2020	ESA 2010 codes	Year				
		2016	2017	2018	2019	2020 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	38 890	-210.780	-242.950	-63.204	-111.253
- Central government	S.1311	9.926	-227.099	-298.015	-526.528	-237.826
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	53.568	-74.189	-191.123	179.886	-100.344
- Social security funds	S.1314	-24.604	90.508	246.188	283.438	226.917
General government consolidated gross debt						
Level at nominal value outstanding at end of year		10 245.037	10 518.679	10 815.862	11 244.508	12 251.965
<i>By category:</i>						
Currency and deposits	AF.2	208.016	246.443	188.007	197.290	336.403
Debt securities	AF.3	7 352.939	7 693.743	8 270.429	9 332.480	10 166.247
Short-term	AF.31	0.000	0.000	0.000	0.000	0.000
Long-term	AF.32	7 352.939	7 693.743	8 270.429	9 332.480	10 166.247
Loans	AF.4	2 684.082	2 578.493	2 357.426	1 714.738	1 749.315
Short-term	AF.41	142.064	153.605	71.144	76.524	76.442
Long-term	AF.42	2 542.018	2 424.888	2 286.282	1 638.214	1 672.873
General government expenditure on:						
Gross fixed capital formation	P.51g	879.276	1 226.678	1 610.959	1 495.862	1 612.995
Interest (consolidated)	D.41 (uses)	261.043	251.716	213.306	210.699	242.063
Gross domestic product at current market prices	B.1*g	25 072.638	26 797.833	29 056.050	30 476.087	33 154.000

Table 2A: Provision of the data, which explain the transition between the public, accounts budget deficit and the central government deficit/surplus

	Year				
	2016	2017	2018	2019	2020 (planned)
Working balance in central government accounts	-191.191	-243.120	-99.662	-185.493	-105.787
Financial transactions included in the working balance					
Loans, granted (+)	2.851	7.311	8.294	-66.510	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 (+/-)	2.851	7.311	8.294	-66.510	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 (+/-)	-0.364	3.275	9.333	7.761	0.000
Superdividends	-0.118	0.000	-3.234	-75.281	
Revenue from financial operations	0.000	-0.378	0.000	0.000	
Financial lease	0.063	0.027	0.044	0.036	
Gains / losses from exchange rate fluctuations	-0.048	0.162	-0.064	-0.328	
Correction on Latvian Olympic Committee	3.318	4.225	2.215	1.302	
Non-financial transactions not included in the working balance	-11.297	-2.166	-1.872	-1.732	0.000
Capital transfers	-0.831	-0.923	-0.680	-0.769	
Correction on National Library	-8.895	0.000	0.000	0.000	
Contributions to capital of international organisations	-1.143	-1.243	-0.973	-0.963	
Technical correction	-0.428	0.000	-0.219	0.000	
Difference between interest paid (+) and accrued (D.41)(-)	-0.739	2.801	2.397	-10.412	-3.390
Other accounts receivable (+)	197.922	282.076	188.808	9.835	97.624
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	58.959	1.819	-14.691	5.380	20.705
Correction of accrual adjustment of MoF EU funds MIS	-12.199	37.996	45.387	18.852	
EU correction	105.695	148.644	56.824	-125.704	46.905
Advance payments and future period expenditures	38.009	62.089	66.514	78.541	
Correction of EU financial instruments	6.958	0.000	0.000	0.000	
Accrued contributions to EU budget	-0.958	2.039	0.602	1.217	
Other debtors	1.458	29.489	34.172	31.549	30.014
Other accounts payable (-)	-14.421	-42.120	-168.318	52.380	-6.263
Accounts payable to suppliers and contractors	-8.402	-9.014	-12.383	-14.741	
Advance payments and future period revenues	-0.584	-1.071	-17.928	1.471	
Liabilities on personnel	-0.401	4.072	-2.573	18.784	
Revenue from state-owned European Trading System permits auction	3.787	-4.097	-80.976	62.915	
Correction of mobile phone licences	2.289	2.289	1.209	-4.663	
Other creditors	-11.110	-34.299	-55.667	-11.386	-6.263
Working balance (+/-) of entities not part of central government	-47.822	-113.840	-202.232	-299.551	-234.484
Net lending (+)/ net borrowing (-) of other central government bodies	68.357	-112.877	22.943	-6.936	17.769
Other government entities (balance of units reclassified from S.11 to S.1311)	19.036	-165.258	-26.467	-49.393	-1.114
Balance of derived public persons and entities non-financed from budget	33.687	35.642	35.324	17.951	
Deposit Guarantee Fund	15.634	16.739	14.086	24.506	18.883
Other adjustments (+/-)	6.266	-5.164	-48.373	-18.109	-3.295
Dividends paid by reclassified enterprises	-3.390	-0.846	-3.639	-6.155	
Balance of grants and donations	0.246	-0.003	0.061	-0.281	
Interest receivable	-1.012	-1.065	-44.247	-10.788	
Premium received	0.770	-3.527	-1.144	-0.447	
Claims of non-life insurance and earned premiums	0.628	0.277	0.596	-0.438	
Latvijas Dzelzceļš rerouting	-1.313	0.000	0.000	0.000	
Liepājas metalurgs repayment to government	10.337	0.000	0.000	0.000	
Transition from national methodology to ESA 2010 principles	0.000	0.000	0.000	0.000	-3.295
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	9.926	-227.099	-298.015	-526.528	-237.826

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: 14/04/2020	Year				
	2016	2017	2018	2019	2020 (planned)
Working balance in local government accounts	57.370	-14.248	-150.964	50.171	-78.579
Financial transactions included in the working balance					
Loans (+/-)	37.306	39.372	41.662	33.701	42.457
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	
of which: transactions in debt liabilities (+/-)	37.306	39.372	41.662	33.701	42.457
of which: net settlements under swap contracts (+/-) (<i>Riga City derivatives transaction</i>)	0.000	0.000	0.000	0.000	
<i>Revenue and expenditure from financial operations</i>	11.617	11.717	11.817	11.916	12.016
<i>Riga City debt transaction</i>	-1.024	-0.610	-0.074	-0.377	
<i>Correction of the South Bridge costs</i>	3.120	3.120	3.120	3.120	
	23.593	25.145	26.799	19.042	30.441
Non-financial transactions not included in the working balance	-14.359	-21.847	-5.214	-9.695	
<i>Capital transfers</i>	-14.359	-21.847	-5.214	-9.695	
Difference between interest paid (+) and accrued (D.41) (-)	4.940	4.898	5.106	5.295	5.852
Other accounts receivable (+)	-8.170	40.298	17.191	76.959	4.024
<i>Difference in cash and time adjusted cash (personal income tax)</i>	3.749	19.969	11.394	47.174	2.710
<i>Advance payments and future period expenditures</i>	-0.027	10.663	10.865	-3.950	
<i>Other debtors</i>	-11.892	9.666	-5.068	33.735	1.314
Other accounts payable (-)	-22.915	-85.538	-68.767	-11.075	5.494
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	12.199	-38.083	-45.387	-18.852	20.000
<i>Accounts payable to suppliers and contractors</i>	0.607	-10.995	-10.781	-7.086	
<i>Advance payments and future period revenues</i>	-26.670	-15.315	-2.191	19.537	
<i>Liabilities on personnel</i>	-1.801	-2.220	-3.014	-1.746	
<i>Other creditors</i>	-7.250	-18.925	-7.394	-2.928	-14.506
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	-0.865	-37.876	-30.101	33.179	-70.048
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-0.865	-37.876	-30.101	33.179	-70.048
Other adjustments (+/-)	0.261	0.752	-0.036	1.351	-9.544
<i>Correction of Ogre Art School PPP project</i>	0.085	0.085	0.085	0.085	
<i>Interest receivable</i>	0.000	-0.003	-0.002	0.335	
<i>Claims of non-life insurance and earned premiums</i>	0.176	0.670	-0.119	0.931	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	0.000	0.000	0.000	-9.544
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	53.568	-74.189	-191.123	179.886	-100.344

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: 14/04/2020	Year				
	2016	2017	2018	2019	2020 (planned)
Working balance in social security accounts	47.822	113.840	202.232	299.551	234.484
Financial transactions included in the working balance					
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	
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	0.000	0.000	0.000	0.000	
Non-financial transactions not included in the working balance					
Revenues extra-budgetary funds received (MAXIMA)	1.054	1.507	1.504	2.486	
Other extra-budgetary funds	-0.164	-0.156	-0.128	-0.121	
	1.218	1.663	1.632	0.000	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)					
Difference in cash and time adjusted cash (social contributions)	-54.825	2.139	65.937	8.012	16.194
Advance payments and future period expenditures	-37.794	2.552	29.795	9.802	16.194
Other debtors	-16.670	-0.211	36.212	0.000	
Other accounts payable (-)					
Accounts payable to suppliers and contractors	-0.361	-0.202	-0.070	-1.790	
Liabilities on personnel	-20.455	-23.363	-23.716	-27.066	
Lump sum payments for pension schemes	-0.086	0.135	-0.167	-0.012	
Other creditors	0.053	-0.013	0.024	-0.186	
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 (+/-)					
Interest receivable	1.800	-3.615	0.231	0.455	-23.761
Claims of non-life insurance and earned premiums	1.779	-3.613	0.232	0.460	
Transition from national methodology to ESA 2010 principles	0.021	-0.002	-0.001	-0.005	
	0.000	0.000	0.000	0.000	-23.761
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-24.604	90.508	246.188	283.438	226.917

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: 14/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-38.890	210.780	242.950	63.204
Net acquisition (+) of financial assets ⁽²⁾	1 170.856	21.771	536.698	355.119
Currency and deposits (F.2)	976.977	-65.823	369.063	121.331
Debt securities (F.3)	26.628	62.847	-76.952	0.637
Loans (F.4)	-68.044	-71.496	-4.289	32.669
Increase (+)	16.230	3.878	25.047	40.691
Reduction (-)	-84.274	-75.374	-29.336	-8.022
Short term loans (F.41), net	0.026	0.062	-0.058	0.098
Long-term loans (F.42)	-68.070	-71.558	-4.231	32.571
Increase (+)	10.177	3.790	25.005	39.522
Reduction (-)	-78.247	-75.348	-29.236	-6.951
Equity and investment fund shares/units (F.5)	141.477	-375.775	50.186	-70.349
Portfolio investments, net ⁽²⁾	17.757	-7.613	1.625	0.010
Equity and investment fund shares/units other than portfolio investments	123.720	-368.162	48.561	-70.359
Increase (+)	131.052	107.506	53.141	9.006
Reduction (-)	-7.332	-475.668	-4.580	-79.365
Financial derivatives (F.71)	-13.587	-189.278	-5.558	-6.991
Other accounts receivable (F.8)	106.580	660.351	203.772	277.334
Other financial assets (F.1, F.6)	0.825	0.945	0.476	0.488
Adjustments ⁽²⁾	1.427	39.306	-488.166	49.473
Net incurrence (-) of liabilities in financial derivatives (F.71)	25.057	25.445	28.007	26.669
Net incurrence (-) of other accounts payable (F.8)	-42.237	-200.498	-481.602	20.158
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.960	-0.012	-0.037	-0.199
Issuances above (-)/below (+) nominal value	19.861	34.371	-40.827	-1.722
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	5.476	-1.028	6.391	-4.653
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.382	179.086	0.046	0.052
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	2.132	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-8.284	1.942	-0.144	9.168
Statistical discrepancies	6.478	1.785	5.701	-39.150
Difference between capital and financial accounts (B.9-B.9f)	6.478	1.785	5.701	-39.150
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt^(1, 2)	1 139.871	273.642	297.183	428.646

*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.

(4) Including capital uplift.

(2) Consolidated within general government.

(5) AF.2, AF.3 and AF.4. At face value.

(3) Due to exchange-rate movements.

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: 14/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-9.926	227.099	298.015	526.528
Net acquisition (+) of financial assets⁽²⁾	1 204.738	41.874	596.542	305.684
Currency and deposits (F.2)	924.736	-103.218	356.960	-3.242
Debt securities (F.3)	26.644	62.847	-76.952	0.637
Loans (F.4)	-53.681	24.009	168.924	173.556
<i>Increase (+)</i>	133.062	177.074	327.488	336.553
<i>Reduction (-)</i>	-186.743	-153.065	-158.564	-162.997
Short term loans (F.41), net	-0.348	0.038	-0.060	-0.008
Long-term loans (F.42)	-53.333	23.971	168.984	173.564
<i>Increase (+)</i>	127.008	176.176	327.446	335.159
<i>Reduction (-)</i>	-180.341	-152.205	-158.462	-161.595
Equity and investment fund shares/units (F.5)	139.661	-373.449	42.724	-71.897
Portfolio investments, net ⁽²⁾	17.757	-7.613	1.613	0.000
Equity and investment fund shares/units other than portfolio investments	121.904	-365.836	41.111	-71.897
<i>Increase (+)</i>	129.209	102.787	45.072	4.659
<i>Reduction (-)</i>	-7.305	-468.623	-3.961	-76.556
Financial derivatives (F.71)	-13.587	-189.278	-5.558	-6.991
Other accounts receivable (F.8)	180.337	620.686	109.848	214.059
Other financial assets (F.1, F.6)	0.628	0.277	0.596	-0.438
Adjustments⁽²⁾	8.104	167.954	-387.756	47.080
Net incurrence (-) of liabilities in financial derivatives (F.71)	13.440	13.728	16.190	14.753
Net incurrence (-) of other accounts payable (F.8)	-16.457	-64.059	-364.065	35.807
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	19.861	34.371	-40.827	-1.722
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-0.879	-2.314	1.024	-10.605
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.381	179.465	0.045	0.037
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.032	4.137	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-8.274	2.626	-0.123	8.810
Statistical discrepancies	8.578	-7.829	2.358	-41.394
Difference between capital and financial accounts (B.9-B.9f)	8.578	-7.829	2.358	-41.394
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt^(1,2)	1 211.494	429.098	509.159	837.898
Central government contribution to general government debt (a=b-c)⁽⁵⁾	9 154.947	9 488.643	9 824.665	10 520.193
Central government gross debt (level) (b) ^(2,5)	10 101.651	10 530.749	11 039.908	11 877.806
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	946.704	1 042.106	1 215.243	1 357.613
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(2) Consolidated within central government.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

Table 3D: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: LATVIA Data are in millions of EUR Date: 14/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-53.568	74.189	191.123	-179.886
Net acquisition (+) of financial assets ⁽²⁾	52.118	103.273	64.220	270.216
Currency and deposits (F.2)	51.763	55.652	35.649	190.618
Debt securities (F.3)	-0.016	0.000	0.000	0.000
Loans (F.4)	-0.656	-0.020	-0.063	2.240
Increase (+)	0.000	0.000	0.000	2.274
Reduction (-)	-0.656	-0.020	-0.063	-0.034
Short term loans (F.41), net	0.000	0.000	0.000	0.098
Long-term loans (F.42)	-0.656	-0.020	-0.063	2.142
Increase (+)	0.000	0.026	0.000	2.176
Reduction (-)	-0.656	-0.046	-0.063	-0.034
Equity and investment fund shares/units (F.5)	1.816	-2.326	7.462	1.548
Portfolio investments, net ⁽²⁾	0.000	0.000	0.012	0.010
Equity and investment fund shares/units other than portfolio investments	1.816	-2.326	7.450	1.538
Increase (+)	1.843	4.719	8.069	4.347
Reduction (-)	-0.027	-7.045	-0.619	-2.809
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-0.965	49.297	21.291	74.879
Other financial assets (F.1, F.6)	0.176	0.670	-0.119	0.931
Adjustments ⁽²⁾	-5.537	-113.252	-70.243	8.618
Net incurrence (-) of liabilities in financial derivatives (F.71)	11.617	11.717	11.817	11.916
Net incurrence (-) of other accounts payable (F.8)	-23.292	-124.847	-87.125	-8.199
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.960	-0.722	-0.037	-0.199
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	4.940	4.898	5.106	5.294
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.014	-0.054	0.017	-0.560
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	3.333	-4.243	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-1.189	-0.001	-0.021	0.366
Statistical discrepancies	-2.099	9.613	3.343	2.574
Difference between capital and financial accounts (B.9-B.9f)	-2.099	9.613	3.343	2.574
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in local government (S.1313) consolidated gross debt ^(1,2)	-9.086	73.823	188.443	101.522
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 599.690	1 654.982	1 819.879	1 855.364
Local government gross debt (level) (b) ^(2,5)	1 664.590	1 738.413	1 926.856	2 028.378
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	64.900	83.431	106.977	173.014
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(2) Consolidated within local government.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

Table 3E: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: LATVIA Data are in millions of EUR Date: 14/04/2020	Year			
	2016	2017	2018	2019
Net lending (-) / net borrowing (+) (B.9) of social security funds (S.1314)*	24.604	-90.508	-246.188	-283.438
Net acquisition (+) of financial assets⁽²⁾	-4.148	113.870	269.904	310.834
Currency and deposits (F.2)	50.656	111.733	203.968	302.827
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	0.000	0.000	0.000	0.000
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	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
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units (F.5)	0.000	0.000	0.000	0.000
Portfolio investments, net ⁽²⁾	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	0.000	0.000	0.000	0.000
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	0.000	0.000	0.000	0.000
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-54.825	2.139	65.937	8.012
Other financial assets (F.1, F.6)	0.021	-0.002	-0.001	-0.005
Adjustments⁽²⁾	-20.455	-23.363	-23.716	-27.066
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)	-20.455	-23.363	-23.716	-27.066
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	0.000	0.000	0.000	0.000
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.000	0.000	0.000	0.000
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	0.000	0.000	0.000
Statistical discrepancies	-0.001	0.001	0.000	-0.330
Difference between capital and financial accounts (B.9-B.9f)	-0.001	0.001	0.000	-0.330
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in social security (S.1314) consolidated gross debt^(1, 2)	0.000	0.000	0.000	0.000
Social security contribution to general government debt (a=b-c)⁽⁵⁾	-509.600	-624.946	-828.682	-1 131.049
Social security gross debt (level) (b) ^(2, 5)	0.000	0.000	0.000	0.000
Social security holdings of other sub sectors debt (level) (c) ⁽⁵⁾	509.600	624.946	828.682	1 131.049
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(2) Consolidated within social security.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: LATVIA Data are in millions of EUR Date: 14/04/2020	Year				
		2016	2017	2018	2019	2020 (planned)
2	Trade credits and advances (AF.81 L)	171.550	182.372	229.420	296.632	L
3	Amount outstanding in the government debt from the financing of public undertakings	83.962	156.754	98.719	133.940	L
	<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)(1)	25 008.672	26 675.251	28 554.496	30 114.571	32 925.000
	(1) Data to be provided in particular when GNI is substantially greater than GDP.					
	L - Not available					