



**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: 09/04/2018	Year				
	2014	2015	2016	2017	2018 (planned)
<b>Working balance in central government accounts</b>	<b>-305.687</b>	<b>-295.191</b>	<b>-191.191</b>	<b>-243.107</b>	<b>-321.128</b>
Financial transactions included in the working balance	-26.049	47.572	-0.349	14.195	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 (+/-)	-26.049	47.572	-0.349	14.195	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 (+/-)	11.649	26.447	-0.364	3.275	0.000
Superdividends	-29.552	0.000	0.000	0.000	
Revenue from financial operations	0.000	0.000	0.000	-0.162	
Corrections inside budget	1.415	0.070	0.063	0.066	
Gains / losses from exchange rate fluctuations	-9.561	-6.922	-0.048	11.016	
Holding gains / losses from early redemption of debt	0.000	27.977	0.000	0.000	
Non-financial transactions not included in the working balance	-44.159	-12.680	3.047	2.719	0.000
Capital transfers	-21.729	-9.089	10.195	-0.272	
Correction on Latvian Olympic Committee	7.043	0.201	3.318	4.234	
Correction on National Library	-28.603	-2.779	-8.895	0.000	
Contributions to capital of international organisations	-0.870	-1.013	-1.143	-1.243	
Technical correction			-0.428	0.000	
Difference between interest paid (+) and accrued (D.41)(-)	-3.529	20.622	-0.856	-2.166	16.219
Other accounts receivable (+)	148.329	2.747	197.922	288.480	-112.528
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	8.802	-9.352	58.959	2.647	2.895
Correction of accrual adjustment of MoF EU funds MIS	-29.937	-51.275	-12.199	49.728	
EU correction	115.316	95.542	105.695	136.912	-125.666
Advance payments and future period expenditures	30.770	-31.249	38.009	76.124	
Correction of EU financial instruments	0.000	0.000	6.958	0.000	
Accrued contributions to EU budget	16.535	-1.471	-0.958	2.039	
Other debtors	6.843	0.552	1.458	21.030	10.243
Other accounts payable (-)	-1.065	28.593	-14.982	-38.462	-3.540
Accounts payable to suppliers and contractors	6.895	12.967	-8.402	-7.693	
Advance payments and future period revenues	-5.343	-2.943	-0.584	-7.958	
Liabilities on personnel	0.136	-1.755	-0.401	4.059	
Accrued contributions to EU budget	7.142	0.000	0.000	0.000	
Revenue from state-owned European Trading System permits auction	7.215	-4.654	3.787	-4.097	
Correction of mobile phone licences	-0.238	1.590	1.728	1.728	
Other creditors	-16.872	23.388	-11.110	-24.501	-3.540
Working balance (+/-) of entities not part of central government	-100.352	-91.132	-47.822	-113.821	0.000
Net lending (+)/ net borrowing (-) of other central government bodies	-45.201	-75.433	43.438	-75.673	32.592
Other government entities (balance of units reclassified from S.11 to S.1311)	-71.033	-51.141	-5.883	-128.141	16.592
Balance of derived public persons and entities non-financed from budget	-8.643	-51.834	33.687	35.713	
Deposit Guarantee Fund	34.475	27.542	15.634	16.755	16.000
Other adjustments (+/-)	-10.026	-71.825	-3.954	-0.801	-6.266
Dividends paid by reclassified enterprises	-5.537	-3.348	-3.390	-0.846	
Debt assumption: education reform loan from World Bank to local governments repaid by central government	-0.072	-0.011	0.000	0.000	
Balance of grants and donations	0.657	-0.343	0.246	0.015	
Interest receivable	-6.216	-0.753	-0.125	0.375	
Claims of non-life insurance and earned premiums	1.142	0.397	0.628	-0.345	
Correction of BCE Ezerparks PPP project	0.000	-67.767	0.000	0.000	
Latvijas Dzelzceļš rerouting	0.000	0.000	-1.313	0.000	
Transition from national methodology to ESA 2010 principles	0.000	0.000	0.000	0.000	-6.266
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-387.739</b>	<b>-446.727</b>	<b>-14.747</b>	<b>-168.636</b>	<b>-394.651</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: 09/04/2018	Year				
	2014	2015	2016	2017	2018 (planned)
<b>Working balance in local government accounts</b>	<b>-85.044</b>	<b>-26.202</b>	<b>57.370</b>	<b>-14.360</b>	<b>31.573</b>
Financial transactions included in the working balance	8.710	14.683	13.713	14.227	11.817
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	8.710	14.683	13.713	14.227	11.817
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> )	7.281	12.848	11.617	11.717	11.817
<i>Revenue and expenditure from financial operations</i>	-1.691	-1.284	-1.024	-0.610	
<i>Gains / losses from exchange rate fluctuations</i>	0.000	-0.001	0.000	0.000	
<i>Riga City debt transaction</i>	3.120	3.120	3.120	3.120	
Non-financial transactions not included in the working balance	12.906	6.332	9.290	11.932	26.799
<i>Correction of the South Bridge costs</i>	20.771	22.137	23.593	25.145	26.799
<i>Capital transfers</i>	-7.865	-15.805	-14.303	-13.213	
Difference between interest paid (+) and accrued (D.41) (-)	9.188	5.008	4.940	4.867	5.151
Other accounts receivable (+)	18.692	4.640	-8.170	36.330	-14.640
<i>Difference in cash and time adjusted cash (personal income tax)</i>	12.063	7.656	3.749	19.969	-13.000
<i>Advance payments and future period expenditures</i>	0.840	-6.827	-0.027	6.854	
<i>Other debtors</i>	5.789	3.811	-11.892	9.507	-1.640
Other accounts payable (-)	-7.096	63.019	-22.915	-102.984	-39.936
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	29.937	51.275	12.199	-49.728	-27.000
<i>Accounts payable to suppliers and contractors</i>	0.583	11.365	0.607	-11.732	
<i>Advance payments and future period revenues</i>	-20.194	-8.005	-26.670	-9.898	
<i>Liabilities on personnel</i>	-9.721	-1.127	-1.801	-2.646	
<i>Other creditors</i>	-7.701	9.511	-7.250	-28.980	-12.936
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	-9.461	11.915	1.704	3.584	2.333
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-9.461	11.915	1.704	3.584	2.333
Other adjustments (+/-)	0.342	0.142	0.261	0.652	-6.865
<i>Education reform loan from World Bank to local governments repaid by central government</i>	0.072	0.011	0.000	0.000	
<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	0.000	0.000	
<i>Interest receivable</i>	0.004	-0.015	0.000	-0.003	
<i>Claims of non-life insurance and earned premiums</i>	0.061	0.061	0.176	0.570	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	0.000	0.000	0.000	-6.865
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-51.763</b>	<b>79.537</b>	<b>56.193</b>	<b>-45.752</b>	<b>16.232</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: 09/04/2018	Year				
	2014	2015	2016	2017	2018 (planned)
<b>Working balance in social security accounts</b>	<b>100.352</b>	<b>91.132</b>	<b>47.822</b>	<b>113.821</b>	<b>125.883</b>
Financial transactions included in the working balance	-0.095	-0.379	0.000	0.000	
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	-0.095	-0.379	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	-0.095	-0.379	0.000	0.000	
Non-financial transactions not included in the working balance	1.600	-0.180	-0.164	1.507	
Revenues extra-budgetary funds received (MAXIMA)	1.600	-0.180	-0.164	-0.156	
Other extra-budgetary funds				1.663	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	1.962	-36.942	-54.825	-5.085	18.285
Difference in cash and time adjusted cash (social contributions)	6.328	-18.642	-37.794	-4.673	18.285
Advance payments and future period expenditures	-5.127	-17.834	-16.670	-0.212	
Other debtors	0.761	-0.466	-0.361	-0.200	
Other accounts payable (-)	-16.834	-19.046	-20.455	-23.348	0.000
Accounts payable to suppliers and contractors	-0.071	0.128	-0.086	0.126	
Liabilities on personnel	-0.142	-0.088	0.053	-0.013	
Lump sum payments for pension schemes	-14.843	-18.425	-19.415	-21.914	
Other creditors	-1.778	-0.661	-1.007	-1.547	
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 (+/-)	0.876	1.814	1.800	-3.614	-31.065
Interest receivable	0.876	1.714	1.779	-3.613	
Claims of non-life insurance and earned premiums	0.000	0.100	0.021	-0.001	
Transition from national methodology to ESA 2010 principles					-31.065
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>87.861</b>	<b>36.399</b>	<b>-25.822</b>	<b>83.281</b>	<b>113.103</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: 09/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>351.641</b>	<b>330.791</b>	<b>-15.624</b>	<b>131.107</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	397.902	-1 394.221	1 163.691	436.286
Currency and deposits (F.2)	334.465	-1 180.533	994.525	-67.009
Debt securities (F.3)	-48.699	-11.463	26.628	64.173
Loans (F.4)	-68.076	-90.608	-70.358	-18.989
Increase (+)	58.471	46.909	16.230	140.262
Reduction (-)	-126.547	-137.517	-86.588	-159.251
Short term loans (F.41), net	-15.300	0.002	0.026	31.108
Long-term loans (F.42)	-52.776	-90.610	-70.385	-50.097
Increase (+)	58.882	46.574	10.177	106.970
Reduction (-)	-111.658	-137.184	-80.562	-157.067
Equity and investment fund shares/units (F.5)	26.364	-4.187	142.342	36.979
Portfolio investments, net <sup>(2)</sup>	-2.162	-2.332	17.757	-7.307
Equity and investment fund shares/units other than portfolio investments	28.526	-1.855	124.585	44.286
Increase (+)	60.966	75.820	131.799	60.358
Reduction (-)	-32.440	-77.675	-7.214	-16.072
Financial derivatives (F.71)	-2.403	-126.160	-13.587	-189.278
Other accounts receivable (F.8)	155.048	18.172	83.316	610.186
Other financial assets (F.1, F.6)	1.203	0.558	0.825	0.224
<b>Adjustments <sup>(2)</sup></b>	32.679	351.649	-14.980	114.739
Net incurrence (-) of liabilities in financial derivatives (F.71)	21.198	58.940	25.057	25.445
Net incurrence (-) of other accounts payable (F.8)	-93.890	169.276	-57.248	-122.199
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.433	-0.045	-0.216	-0.188
Issuances above (-)/below (+) nominal value	13.409	4.606	19.861	34.371
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	5.160	28.188	5.476	-1.059
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	24.465	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-35.105	141.053	0.382	179.086
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	123.342	-74.987	-0.008	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-0.002	0.153	-8.284	-0.717
<b>Statistical discrepancies</b>	-6.392	-3.421	5.190	8.511
Difference between capital and financial accounts (B.9-B.9f)	-6.392	-3.421	5.190	8.511
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>775.830</b>	<b>-715.202</b>	<b>1 138.277</b>	<b>690.643</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: 09/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>387.739</b>	<b>446.727</b>	<b>14.747</b>	<b>168.636</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>469.042</b>	<b>-1 366.352</b>	<b>1 204.990</b>	<b>478.029</b>
Currency and deposits (F.2)	340.048	-1 197.016	940.001	-102.423
Debt securities (F.3)	-48.699	-11.463	26.644	64.173
Loans (F.4)	32.679	-25.418	-52.659	77.094
Increase (+)	281.379	238.956	134.062	236.296
Reduction (-)	-248.700	-264.374	-186.721	-159.202
Short term loans (F.41), net	-14.697	0.314	-0.348	31.085
Long-term loans (F.42)	47.376	-25.732	-52.311	46.009
Increase (+)	281.326	238.291	127.008	203.027
Reduction (-)	-233.950	-264.023	-179.319	-157.018
Equity and investment fund shares/units (F.5)	14.665	-9.989	140.468	30.151
Portfolio investments, net <sup>(2)</sup>	-0.438	-2.301	17.757	-7.307
Equity and investment fund shares/units other than portfolio investments	15.103	-7.688	122.711	37.458
Increase (+)	44.779	67.012	129.898	52.748
Reduction (-)	-29.676	-74.700	-7.187	-15.290
Financial derivatives (F.71)	-2.403	-126.160	-13.587	-189.278
Other accounts receivable (F.8)	131.610	3.297	163.495	598.657
Other financial assets (F.1, F.6)	1.142	0.397	0.628	-0.345
<b>Adjustments <sup>(2)</sup></b>	<b>38.936</b>	<b>324.574</b>	<b>-8.603</b>	<b>219.276</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	13.917	46.092	13.440	13.728
Net incurrence (-) of other accounts payable (F.8)	-73.064	161.272	-33.132	-9.393
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	0.002	0.000	0.000
Issuances above (-)/below (+) nominal value	13.409	4.606	19.861	34.371
Difference between interest ( D.41) accrued (-) and paid <sup>(4)</sup> (+)	-4.043	22.113	-0.879	-2.314
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	24.465	0.000	0.000
Appreciation (+)/depreciation (-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-35.130	141.011	0.381	179.465
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	123.847	-74.987	0.000	4.136
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0.000	0.000	-8.274	-0.717
<b>Statistical discrepancies</b>	<b>-1.130</b>	<b>-4.996</b>	<b>8.514</b>	<b>-0.602</b>
Difference between capital and financial accounts (B.9-B.9f)	-1.130	-4.996	8.514	-0.602
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>894.587</b>	<b>-600.047</b>	<b>1 219.648</b>	<b>865.339</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>8 688.027</b>	<b>8 023.227</b>	<b>9 226.640</b>	<b>9 996.000</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	9 543.123	8 943.076	10 162.724	11 028.063
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	855.096	919.849	936.084	1 032.063
<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. (4) Including capital uplift.				
(2) Consolidated within central government. (5) AF.2, AF.3 and AF.4. At face value.				
(3) Due to exchange-rate movements.				

**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: 09/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>51.763</b>	<b>-79.537</b>	<b>-56.193</b>	<b>45.752</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	8.871	14.320	48.036	98.652
Currency and deposits (F.2)	-23.095	4.951	54.045	53.672
Debt securities (F.3)	0.000	0.000	-0.016	0.000
Loans (F.4)	-1.641	-1.162	-0.656	-0.049
Increase (+)	0.032	0.000	0.000	0.000
Reduction (-)	-1.673	-1.162	-0.656	-0.049
Short term loans (F.41), net	-0.541	-0.002	0.000	0.000
Long-term loans (F.42)	-1.100	-1.160	-0.656	-0.049
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-1.100	-1.160	-0.656	-0.049
Equity and investment fund shares/units (F.5)	12.036	7.278	1.874	6.828
Portfolio investments, net <sup>(2)</sup>	-1.724	-0.031	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	13.760	7.309	1.874	6.828
Increase (+)	17.809	8.808	1.901	7.610
Reduction (-)	-4.049	-1.499	-0.027	-0.782
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	21.510	3.192	-7.387	37.631
Other financial assets (F.1, F.6)	0.061	0.061	0.176	0.570
<b>Adjustments <sup>(2)</sup></b>	<b>8.071</b>	<b>93.764</b>	<b>-6.462</b>	<b>-98.375</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	7.281	12.848	11.617	11.717
Net incurrence (-) of other accounts payable (F.8)	-4.026	75.675	-21.628	-110.475
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.433	-0.047	-0.216	-0.188
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	9.188	5.008	4.940	4.867
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>	0.083	0.127	0.014	-0.054
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.000	0.000	0.000	-4.242
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-3.022	0.153	-1.189	0.000
<b>Statistical discrepancies</b>	<b>-5.187</b>	<b>1.638</b>	<b>-2.111</b>	<b>9.132</b>
Difference between capital and financial accounts (B.9-B.9f)	-5.187	1.638	-2.111	9.132
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>63.518</b>	<b>30.185</b>	<b>-16.730</b>	<b>55.161</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 349.124</b>	<b>1 390.841</b>	<b>1 374.582</b>	<b>1 411.211</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1 426.027	1 456.212	1 439.482	1 494.643
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	76.903	65.371	64.900	83.432
<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: 09/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-87.861</b>	<b>-36.399</b>	<b>25.822</b>	<b>-83.281</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	104.773	55.516	-4.148	106.647
Currency and deposits (F.2)	103.148	93.834	50.656	111.733
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)	-0.337	-1.476	0.000	0.000
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.337	-1.476	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-0.337	-1.476	0.000	0.000
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	1.962	-36.942	-54.825	-5.085
Other financial assets (F.1, F.6)	0.000	0.100	0.021	-0.001
<b>Adjustments <sup>(2)</sup></b>	-16.834	-19.046	-20.455	-23.348
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)	-16.834	-19.046	-20.455	-23.348
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>	-0.078	-0.071	-1.219	-0.018
Difference between capital and financial accounts (B.9-B.9f)	-0.078	-0.071	-1.219	-0.018
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>-368.603</b>	<b>-460.723</b>	<b>-509.600</b>	<b>-624.946</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>	368.603	460.723	509.600	624.946
<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: 09/04/2018	Year				
		2014	2015	2016	2017	2018 (forecast)
2	<b>Trade credits and advances (AF.81 L)</b>	220.335	134.863	166.609	185.564	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	82.327	93.584	83.962	156.754	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>	23.534.011	24 182.982	24 865.441	26 678.358	28 745.000

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