

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: 12/04/2019	ESA 2010 codes	Year				
		2015	2016	2017	2018	2019 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-331.441	16.192	-155.726	-295.406	-168.648
- Central government	S.1311	-447.377	-15.397	-196.802	-319.647	-298.094
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	79.537	56.193	-49.432	-214.190	-79.861
- Social security funds	S.1314	36.399	-24.604	90.508	238.431	209.307
General government consolidated gross debt						
Level at nominal value outstanding at end of year		8 953.345	10 091.622	10 806.806	10 607.950	11 720.948
<i>By category:</i>						
Currency and deposits	AF.2	210.487	268.744	313.542	261.522	333.911
Debt securities	AF.3	6 075.830	7 352.939	7 693.743	8 270.429	9 960.400
Short-term	AF.31	70.000	0.000	0.000	0.000	0.000
Long-term	AF.32	6 005.830	7 352.939	7 693.743	8 270.429	9 960.400
Loans	AF.4	2 667.028	2 469.939	2 799.521	2 075.999	1 426.637
Short-term	AF.41	145.586	142.046	608.013	70.827	70.826
Long-term	AF.42	2 521.442	2 327.893	2 191.508	2 005.172	1 355.811
General government expenditure on:						
Gross fixed capital formation	P.51g	1 157.166	895.633	1 189.592	1 596.683	1 633.567
Interest (consolidated)	D.41 (uses)	324.731	255.498	250.221	208.839	235.325
Gross domestic product at current market prices	B.l*g	24 320.324	25 037.682	27 033.056	29 523.664	31 005.112

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

	Year				
	2015	2016	2017	2018	2019 (planned)
Member State: LATVIA					
Data are in millions of EUR					
Date: 12/04/2019					
Working balance in central government accounts	-295.191	-191.191	-243.120	-99.918	-210.332
Financial transactions included in the working balance					
Loans, granted (+)	47.773	2.969	7.311	11.032	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 (+/-)	47.773	2.969	7.311	11.032	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 (+/-)	26.447	-0.364	3.275	9.333	0.000
Superdividends	0.000	0.000	0.000	-0.494	
Revenue from financial operations	0.000	0.000	-0.378	0.000	
Corrections inside budget	0.070	0.063	0.027	0.042	
Gains / losses from exchange rate fluctuations	-6.922	-0.048	0.162	-0.064	
Holding gains / losses from early redemption of debt	27.977	0.000	0.000	0.000	
Correction on Latvian Olympic Committee	0.201	3.318	4.225	2.215	
Non-financial transactions not included in the working balance					
Capital transfers	-13.531	-0.921	-2.165	-1.653	0.000
Correction on National Library	-9.739	9.545	-0.922	-0.680	
Contributions to capital of international organisations	-2.779	-8.895	0.000	0.000	
Technical correction	-1.013	-1.143	-1.243	-0.973	
Difference between interest paid (+) and accrued (D.41)(-)	20.622	-0.856	-2.166	2.420	3.073
Other accounts receivable (+)	2.747	197.922	282.076	192.364	65.328
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	-9.352	58.959	1.819	-25.460	24.637
Correction of accrual adjustment of MoF EU funds MIS	-51.275	-12.199	54.962	85.421	
EU correction	95.542	105.695	131.678	18.856	31.901
Advance payments and future period expenditures	-31.249	38.009	62.089	96.859	
Correction of EU financial instruments	0.000	6.958	0.000	0.000	
Accrued contributions to EU budget	-1.471	-0.958	2.039	0.602	
Other debtors	0.552	1.458	29.489	16.086	8.790
Other accounts payable (-)	28.593	-14.982	-42.681	-184.978	-1.152
Accounts payable to suppliers and contractors	12.967	-8.402	-9.014	-9.558	
Advance payments and future period revenues	-2.943	-0.584	-1.071	-32.160	
Liabilities on personnel	-1.755	-0.401	4.072	-2.565	
Accrued contributions to EU budget	0.000	0.000	0.000	0.000	
Revenue from state-owned European Trading System permits auction	-4.654	3.787	-4.097	-80.976	
Correction of mobile phone licences	1.590	1.728	1.728	0.969	
Other creditors	23.388	-11.110	-34.299	-60.688	-1.152
Working balance (+/-) of entities not part of central government	-91.132	-47.822	-113.840	-202.232	-223.786
Net lending (+)/ net borrowing (-) of other central government bodies	-75.433	43.438	-82.020	12.455	0.846
Other government entities (balance of units reclassified from S.11 to S.1311)	-51.141	-5.883	-134.401	-41.260	-14.654
Balance of derived public persons and entities non-financed from budget	-51.834	33.687	35.642	35.215	
Deposit Guarantee Fund	27.542	15.634	16.739	18.500	15.500
Other adjustments (+/-)	-71.825	-3.954	-0.197	-49.137	68.369
Dividends paid by reclassified enterprises	-3.348	-3.390	-0.846	-3.639	
Debt assumption: education reform loan from World Bank to local governments repaid by central government	-0.011	0.000	0.000	0.000	
Balance of grants and donations	-0.343	0.246	-0.003	0.083	
Interest receivable	-0.364	0.887	1.440	-1.144	
Premium received	-0.389	-1.012	-1.065	-44.247	
Claims of non-life insurance and earned premiums	0.397	0.628	0.277	-0.190	
Correction of BCE Ezerparks PPP project	-67.767	0.000	0.000	0.000	
Latvijas Dzelzceļš rerouting	0.000	-1.313	0.000	0.000	
Transition from national methodology to ESA 2010 principles	0.000	0.000	0.000	0.000	68.369
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-447.377	-15.397	-196.802	-319.647	-298.094

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: 12/04/2019	Year				
	2015	2016	2017	2018	2019 (planned)
Working balance in local government accounts	-26.202	57.370	-14.248	-150.547	-61.386
Financial transactions included in the working balance					
Loans (+/-)	36.820	37.306	39.372	41.659	40.478
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 (+/-)	36.820	37.306	39.372	41.659	40.478
of which: net settlements under swap contracts (+/-) (<i>Riga City derivatives transaction</i>)	0.000	0.000	0.000	0.000	
Revenue and expenditure from financial operations	12.848	11.617	11.717	11.817	11.916
Gains / losses from exchange rate fluctuations	-1.284	-1.024	-0.610	-0.077	
Riga City debt transaction	-0.001	0.000	0.000	0.000	
Correction of the South Bridge costs	3.120	3.120	3.120	3.120	
	22.137	23.593	25.145	26.799	28.562
Non-financial transactions not included in the working balance	-15.805	-14.303	-20.707	-4.803	
Capital transfers	-15.805	-14.303	-20.707	-4.803	
Difference between interest paid (+) and accrued (D.41) (-)	5.008	4.940	4.898	5.179	5.491
Other accounts receivable (+)	4.640	-8.170	40.298	19.011	-3.925
<i>Difference in cash and time adjusted cash (personal income tax)</i>	7.656	3.749	19.969	11.483	-2.200
<i>Advance payments and future period expenditures</i>	-6.827	-0.027	10.663	14.245	
<i>Other debtors</i>	3.811	-11.892	9.666	-6.717	-1.725
Other accounts payable (-)	63.019	-22.915	-102.417	-115.508	-55.846
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	51.275	12.199	-54.962	-85.421	-48.000
<i>Accounts payable to suppliers and contractors</i>	11.365	0.607	-10.995	-9.985	
<i>Advance payments and future period revenues</i>	-8.005	-26.670	-15.315	-14.069	
<i>Liabilities on personnel</i>	-1.127	-1.801	-2.220	-3.106	
<i>Other creditors</i>	9.511	-7.250	-18.925	-2.927	-7.846
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	11.915	1.704	2.620	-9.444	1.775
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	11.915	1.704	2.620	-9.444	1.775
Other adjustments (+/-)	0.142	0.261	0.752	0.263	-6.448
<i>Education reform loan from World Bank to local governments repaid by central government</i>	0.011	0.000	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>	0.000	0.000	0.000	0.000	
<i>Interest receivable</i>	-0.015	0.000	-0.003	-0.002	
<i>Claims of non-life insurance and earned premiums</i>	0.061	0.176	0.670	0.180	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	0.000	0.000	0.000	-6.448
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	79.537	56.193	-49.432	-214.190	-79.861

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: 12/04/2019	Year				
	2015	2016	2017	2018	2019 (planned)
Working balance in social security accounts	91.132	47.822	113.840	202.232	223.786
Financial transactions included in the working balance					
Loans (+/-)	-0.379	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 (+/-)	-0.379	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	-0.379	0.000	0.000	0.000	
Non-financial transactions not included in the working balance					
Revenues extra-budgetary funds received (MAXIMA)	-0.180	1.054	1.507	1.504	
Other extra-budgetary funds	-0.180	-0.164	-0.156	-0.128	
		1.218	1.663	1.632	
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)	-36.942	-54.825	2.139	58.162	16.361
Advance payments and future period expenditures	-18.642	-37.794	2.552	22.021	16.361
Other debtors	-17.834	-16.670	-0.211	36.212	
Other accounts payable (-)					
Accounts payable to suppliers and contractors	-0.466	-0.361	-0.202	-0.071	
Liabilities on personnel	-19.046	-20.455	-23.363	-23.698	
Lump sum payments for pension schemes	0.128	-0.086	0.135	-0.166	
Other creditors	-0.088	0.053	-0.013	0.024	
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	1.814	1.800	-3.615	0.231	-30.840
Claims of non-life insurance and earned premiums	1.714	1.779	-3.613	0.232	
Transition from national methodology to ESA 2010 principles	0.100	0.021	-0.002	-0.001	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	36.399	-24.604	90.508	238.431	209.307

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: 12/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	331.441	-16.192	155.726	295.406
Net acquisition (+) of financial assets ⁽²⁾	-1394.871	1163.041	468.145	48.455
Currency and deposits (F.2)	-1180.533	994.525	-65.548	333.801
Debt securities (F.3)	-11.463	26.628	62.847	-76.952
Loans (F.4)	-90.608	-70.358	-13.937	-64.690
Increase (+)	46.909	16.230	61.273	25.047
Reduction (-)	-137.517	-86.588	-75.210	-89.737
Short term loans (F.41), net	0.002	0.026	30.062	-30.058
Long-term loans (F.42)	-90.610	-70.385	-43.999	-34.633
Increase (+)	46.574	10.177	31.185	25.005
Reduction (-)	-137.184	-80.562	-75.184	-59.638
Equity and investment fund shares/units (F.5)	-4.837	141.692	22.384	-336.006
Portfolio investments, net ⁽²⁾	-2.332	17.757	-7.613	3.024
Equity and investment fund shares/units other than portfolio investments	-2.505	123.935	29.997	-339.030
Increase (+)	75.170	131.149	51.972	116.312
Reduction (-)	-77.675	-7.214	-21.975	-455.342
Financial derivatives (F.71)	-126.160	-13.587	-189.278	-5.558
Other accounts receivable (F.8)	18.172	83.316	650.732	197.871
Other financial assets (F.1, F.6)	0.558	0.825	0.945	-0.011
Adjustments ⁽²⁾	351.649	-14.980	93.753	-537.017
Net incurrence (-) of liabilities in financial derivatives (F.71)	58.940	25.057	25.445	28.005
Net incurrence (-) of other accounts payable (F.8)	169.276	-57.248	-146.734	-532.647
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.045	-0.216	-0.012	-0.112
Issuances above (-)/below (+) nominal value	4.606	19.861	34.371	-40.827
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	28.188	5.476	-1.028	6.415
Redemptions/ repurchase of debt above (+)/below (-) nominal value	24.465	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	141.053	0.382	179.086	0.046
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-74.987	-0.008	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.153	-8.284	2.625	2.103
Statistical discrepancies	-3.421	6.408	-2.440	-5.700
Difference between capital and financial accounts (B.9-B.9f)	-3.421	6.408	-2.440	-5.700
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt^(1, 2)	-715.202	1138.277	715.184	-198.856

*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: 12/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	447.377	15.397	196.802	319.647
Net acquisition (+) of financial assets⁽²⁾	-1367.002	1204.340	497.807	150.879
Currency and deposits (F.2)	-1197.016	940.001	-101.008	354.082
Debt securities (F.3)	-11.463	26.644	62.847	-76.952
Loans (F.4)	-25.418	-52.659	82.146	108.969
<i>Increase (+)</i>	238.956	134.062	234.469	327.887
<i>Reduction (-)</i>	-264.374	-186.721	-152.323	-218.918
Short term loans (F.41), net	0.314	-0.348	30.038	-30.060
Long-term loans (F.42)	-25.732	-52.311	52.108	139.028
<i>Increase (+)</i>	238.291	127.008	203.571	327.446
<i>Reduction (-)</i>	-264.023	-179.319	-151.463	-188.418
Equity and investment fund shares/units (F.5)	-10.639	139.818	23.570	-348.095
Portfolio investments, net ⁽²⁾	-2.301	17.757	-7.613	3.012
Equity and investment fund shares/units other than portfolio investments	-8.338	122.061	31.183	-351.107
<i>Increase (+)</i>	66.362	129.248	45.403	103.940
<i>Reduction (-)</i>	-74.700	-7.187	-14.220	-455.047
Financial derivatives (F.71)	-126.160	-13.587	-189.278	-5.558
Other accounts receivable (F.8)	3.297	163.495	619.253	118.623
Other financial assets (F.1, F.6)	0.397	0.628	0.277	-0.190
Adjustments⁽²⁾	324.574	-8.603	205.896	-396.489
Net incurrence (-) of liabilities in financial derivatives (F.71)	46.092	13.440	13.728	16.188
Net incurrence (-) of other accounts payable (F.8)	161.272	-33.132	-26.117	-375.077
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.002	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	4.606	19.861	34.371	-40.827
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	22.113	-0.879	-2.314	1.047
Redemptions/ repurchase of debt above (+)/below (-) nominal value	24.465	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	141.011	0.381	179.465	0.046
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-74.987	0.000	4.137	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	-8.274	2.626	2.134
Statistical discrepancies	-4.996	8.514	-10.681	-5.540
Difference between capital and financial accounts (B.9-B.9f)	-4.996	8.514	-10.681	-5.540
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt^(1,2)	-600.047	1 219.648	889.824	68.497
Central government contribution to general government debt (a=b-c)⁽⁵⁾	8 023.227	9 226.640	10 020.485	9 915.333
Central government gross debt (level) (b) ^(2, 5)	8 943.076	10 162.724	11 052.548	11 121.045
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	919.849	936.084	1 032.063	1 205.712
*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 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: 12/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-79.537	-56.193	49.432	214.190
Net acquisition (+) of financial assets ⁽²⁾	14.320	48.036	94.340	37.499
Currency and deposits (F.2)	4.951	54.045	53.716	3.265
Debt securities (F.3)	0.000	-0.016	0.000	0.000
Loans (F.4)	-1.162	-0.656	-0.020	-0.069
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-1.162	-0.656	-0.020	-0.069
Short term loans (F.41), net	-0.002	0.000	0.000	0.000
Long-term loans (F.42)	-1.160	-0.656	-0.020	-0.069
Increase (+)	0.000	0.000	0.026	0.000
Reduction (-)	-1.160	-0.656	-0.046	-0.069
Equity and investment fund shares/units (F.5)	7.278	1.874	-1.186	12.089
Portfolio investments, net ⁽²⁾	-0.031	0.000	0.000	0.012
Equity and investment fund shares/units other than portfolio investments	7.309	1.874	-1.186	12.077
Increase (+)	8.808	1.901	6.569	12.372
Reduction (-)	-1.499	-0.027	-7.755	-0.295
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	3.192	-7.387	41.160	22.034
Other financial assets (F.1, F.6)	0.061	0.176	0.670	0.180
Adjustments ⁽²⁾	93.764	-6.462	-96.769	-117.950
Net incurrence (-) of liabilities in financial derivatives (F.71)	12.848	11.617	11.717	11.817
Net incurrence (-) of other accounts payable (F.8)	75.675	-21.628	-109.074	-134.820
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.047	-0.216	-0.012	-0.112
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	5.008	4.940	4.898	5.179
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.127	0.014	-0.054	0.017
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	-4.243	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.153	-1.189	-0.001	-0.031
Statistical discrepancies	1.638	-2.111	8.213	-0.162
Difference between capital and financial accounts (B.9-B.9f)	1.638	-2.111	8.213	-0.162
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in local government (S.1313) consolidated gross debt ^(1,2)	30.185	-16.730	55.216	133.577
Local government contribution to general government debt (a=b-c)⁽⁵⁾	1 390.841	1 374.582	1 411.267	1 521.298
Local government gross debt (level) (b) ^(2,5)	1 456.212	1 439.482	1 494.698	1 628.275
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	65.371	64.900	83.431	106.977

*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 local government.

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

(3) Due to exchange-rate movements.

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: 12/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-36.399	24.604	-90.508	-238.431
Net acquisition (+) of financial assets⁽²⁾	55.516	-4.148	113.870	262.129
Currency and deposits (F.2)	93.834	50.656	111.733	203.968
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)	-1.476	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	-1.476	0.000	0.000	0.000
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	-1.476	0.000	0.000	0.000
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-36.942	-54.825	2.139	58.162
Other financial assets (F.1, F.6)	0.100	0.021	-0.002	-0.001
Adjustments⁽²⁾	-19.046	-20.455	-23.363	-23.698
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)	-19.046	-20.455	-23.363	-23.698
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	-0.071	-0.001	0.001	0.000
Difference between capital and financial accounts (B.9-B.9f)	-0.071	-0.001	0.001	0.000
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⁾	-460.723	-509.600	-624.946	-828.682
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⁾	460.723	509.600	624.946	828.682
*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 social security.	(5) AF.2, AF.3 and AF.4. At face value.			
(3) Due to exchange-rate movements.				

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: 12/04/2019	Year				
		2015	2016	2017	2018	2019 (forecast)
2	Trade credits and advances (AF.81 L)	134.863	166.609	182.691	219.696	L
3	Amount outstanding in the government debt from the financing of public undertakings	93.584	83.962	156.754	86.501	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)	24 183.815	24 973.158	26 846.033	29 141.230	30 598.297
	(1) Data to be provided in particular when GNI is substantially greater than GDP.					
	L - Not available					