

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: 14/10/2019	ESA 2010 codes	Year				
		2015	2016	2017	2018	2019 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-331.453	16.097	-139.901	-214.277	-168.395
- Central government	S.1311	-447.377	-15.436	-196.803	-292.638	-288.673
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	79.525	56.137	-33.606	-167.827	-94.209
- Social security funds	S.1314	36.399	-24.604	90.508	246.188	214.487
General government consolidated gross debt						
Level at nominal value outstanding at end of year		8 953.345	10 091.622	10 352.393	10 600.615	11 664.398
<i>By category:</i>						
Currency and deposits	AF.2	210.487	268.744	313.542	261.520	284.711
Debt securities	AF.3	6 075.830	7 352.939	7 693.743	8 270.429	9910.200
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	9910.200
Loans	AF.4	2 667.028	2 469.939	2 345.108	2 068.666	1469.487
Short-term	AF.41	145.586	142.046	153.600	70.829	70.829
Long-term	AF.42	2 521.442	2 327.893	2 191.508	1 997.837	1398.658
General government expenditure on:						
Gross fixed capital formation	P.51g	1 134.706	875.536	1 181.216	1 581.353	1 607.640
Interest (consolidated)	D.41 (uses)	318.938	255.381	245.254	207.904	234.364
Gross domestic product at current market prices	B.1*g	24 425.959	25 072.638	26 797.833	29 151.030	31 292.659

M - Not applicable

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: 14/10/2019	Year				
	2015	2016	2017	2018	2019 (planned)
Working balance in central government accounts	-295.191	-191.191	-243.120	-99.662	-173.432
Financial transactions included in the working balance	47.773	2.969	7.311	11.034	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 (+/-)	47.773	2.969	7.311	11.034	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	0.044	
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	-13.531	-0.960	-2.166	-1.872	0.000
Capital transfers	-9.739	9.506	-0.923	-0.680	
Correction on National Library	-2.779	-8.895	0.000	0.000	
Contributions to capital of international organisations	-1.013	-1.143	-1.243	-0.973	
Technical correction	0.000	-0.428	0.000	-0.219	
Difference between interest paid (+) and accrued (D.41)(-)	26.415	-0.739	2.801	2.397	3.452
Other accounts receivable (+)	2.747	197.922	282.076	190.874	82.031
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	-9.352	58.959	1.819	-14.691	19.083
Correction of accrual adjustment of MoF EU funds MIS	-51.275	-12.199	37.996	45.713	
EU correction	95.542	105.695	148.644	58.564	32.934
Advance payments and future period expenditures	-31.249	38.009	62.089	66.514	
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	34.172	30.014
Other accounts payable (-)	28.593	-14.982	-42.681	-168.558	-10.963
Accounts payable to suppliers and contractors	12.967	-8.402	-9.014	-12.383	
Advance payments and future period revenues	-2.943	-0.584	-1.071	-17.928	
Liabilities on personnel	-1.755	-0.401	4.072	-2.573	
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	-55.667	-10.963
Working balance (+/-) of entities not part of central government	-91.132	-47.822	-113.840	-202.232	-225.273
Net lending (+)/ net borrowing (-) of other central government bodies	-75.433	43.438	-82.020	23.754	-17.536
Other government entities (balance of units reclassified from S.11 to S.1311)	-51.141	-5.883	-134.401	-25.656	-34.436
Balance of derived public persons and entities non-financed from budget	-51.834	33.687	35.642	35.324	
Deposit Guarantee Fund	27.542	15.634	16.739	14.086	16.900
Other adjustments (+/-)	-77.618	-4.071	-5.164	-48.373	53.048
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	0.061	
Interest receivable	-0.389	-1.012	-1.065	-44.247	
Premium received	-6.157	0.770	-3.527	-1.144	
Claims of non-life insurance and earned premiums	0.397	0.628	0.277	0.596	
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	53.048
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-447.377	-15.436	-196.803	-292.638	-288.673

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: 14/10/2019	Year				
	2015	2016	2017	2018	2019 (planned)
Working balance in local government accounts	-26.202	57.370	-14.248	-150.964	-63.956
Financial transactions included in the working balance	36.820	37.306	39.372	41.662	40.478
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	36.820	37.306	39.372	41.662	40.478
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>)	12.848	11.617	11.717	11.817	11.916
<i>Revenue and expenditure from financial operations</i>	-1.284	-1.024	-0.610	-0.074	
<i>Gains / losses from exchange rate fluctuations</i>	-0.001	0.000	0.000	0.000	
<i>Riga City debt transaction</i>	3.120	3.120	3.120	3.120	
<i>Correction of the South Bridge costs</i>	22.137	23.593	25.145	26.799	28.562
Non-financial transactions not included in the working balance	-15.817	-14.359	-21.847	-5.214	
<i>Capital transfers</i>	-15.817	-14.359	-21.847	-5.214	
Difference between interest paid (+) and accrued (D.41) (-)	5.008	4.940	4.898	5.106	5.491
Other accounts receivable (+)	4.640	-8.170	40.298	17.191	-1.768
<i>Difference in cash and time adjusted cash (personal income tax)</i>	7.656	3.749	19.969	11.394	-3.082
<i>Advance payments and future period expenditures</i>	-6.827	-0.027	10.663	10.865	
<i>Other debtors</i>	3.811	-11.892	9.666	-5.068	1.314
Other accounts payable (-)	63.019	-22.915	-85.451	-69.093	-62.506
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	51.275	12.199	-37.996	-45.713	-48.000
<i>Accounts payable to suppliers and contractors</i>	11.365	0.607	-10.995	-10.781	
<i>Advance payments and future period revenues</i>	-8.005	-26.670	-15.315	-2.191	
<i>Liabilities on personel</i>	-1.127	-1.801	-2.220	-3.014	
<i>Other creditors</i>	9.511	-7.250	-18.925	-7.394	-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	11.915	1.704	2.620	-6.479	-2.403
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	11.915	1.704	2.620	-6.479	-2.403
Other adjustments (+/-)	0.142	0.261	0.752	-0.036	-9.545
<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>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	-0.119	
<i>Transition from national methodology to ESA 2010 principles</i>	0.000	0.000	0.000	0.000	-9.545
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	79.525	56.137	-33.606	-167.827	-94.209

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: 14/10/2019	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	-0.379	0.000	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 (+/-)	-0.379	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	-0.379	0.000	0.000	0.000	
Non-financial transactions not included in the working balance	-0.180	1.054	1.507	1.504	
Revenues extra-budgetary funds received (MAXIMA)	-0.180	-0.164	-0.156	-0.128	
Other extra-budgetary funds	0.000	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 (+)	-36.942	-54.825	2.139	65.937	19.110
Difference in cash and time adjusted cash (social contributions)	-18.642	-37.794	2.552	29.795	19.110
Advance payments and future period expenditures	-17.834	-16.670	-0.211	36.212	
Other debtors	-0.466	-0.361	-0.202	-0.070	
Other accounts payable (-)	-19.046	-20.455	-23.363	-23.716	
Accounts payable to suppliers and contractors	0.128	-0.086	0.135	-0.167	
Liabilities on personnel	-0.088	0.053	-0.013	0.024	
Lump sum payments for pension schemes	-18.425	-19.415	-21.938	-22.920	
Other creditors	-0.661	-1.007	-1.547	-0.653	
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 (+/-)	1.814	1.800	-3.615	0.231	-29.896
Interest receivable	1.714	1.779	-3.613	0.232	
Claims of non-life insurance and earned premiums	0.100	0.021	-0.002	-0.001	
Transition from national methodology to ESA 2010 principles	0.000	0.000	0.000	0.000	-29.896
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	36.399	-24.604	90.508	246.188	214.487

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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	331.453	-16.097	139.901	214.277
Net acquisition (+) of financial assets ⁽²⁾	-1 394.883	1 162.945	12.592	530.330
Currency and deposits (F.2)	-1 180.533	994.525	-65.548	346.252
Debt securities (F.3)	-11.463	26.628	62.847	-76.952
Loans (F.4)	-90.608	-70.359	-71.332	-4.338
Increase (+)	46.909	16.230	3.878	25.047
Reduction (-)	-137.517	-86.588	-75.210	-29.385
Short term loans (F.41), net	0.002	0.026	0.062	-0.058
Long-term loans (F.42)	-90.610	-70.385	-71.394	-4.280
Increase (+)	46.574	10.177	3.790	25.005
Reduction (-)	-137.184	-80.562	-75.184	-29.285
Equity and investment fund shares/units (F.5)	-4.849	141.597	-375.774	54.174
Portfolio investments, net ⁽²⁾	-2.332	17.757	-7.613	1.625
Equity and investment fund shares/units other than portfolio investments	-2.517	123.840	-368.161	52.549
Increase (+)	75.158	131.054	108.216	53.302
Reduction (-)	-77.675	-7.214	-476.377	-0.753
Financial derivatives (F.71)	-126.160	-13.587	-189.278	-5.558
Other accounts receivable (F.8)	18.172	83.316	650.732	216.276
Other financial assets (F.1, F.6)	0.558	0.825	0.945	0.476
Adjustments ⁽²⁾	351.649	-14.980	110.718	-493.445
Net incurrence (-) of liabilities in financial derivatives (F.71)	58.940	25.057	25.445	28.007
Net incurrence (-) of other accounts payable (F.8)	169.276	-57.248	-129.769	-486.886
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.045	-0.216	-0.012	-0.032
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	6.391
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	-0.144
Statistical discrepancies	-3.421	6.409	-2.440	-2.940
Difference between capital and financial accounts (B.9-B.9f)	-3.421	6.409	-2.440	-2.940
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	260.771	248.222
*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.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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	447.377	15.436	196.803	292.638
Net acquisition (+) of financial assets ⁽²⁾	-1 367.002	1 204.301	43.393	622.905
Currency and deposits (F.2)	-1 197.016	940.001	-101.008	365.215
Debt securities (F.3)	-11.463	26.644	62.847	-76.952
Loans (F.4)	-25.418	-52.659	24.751	169.385
Increase (+)	238.956	133.062	177.074	327.488
Reduction (-)	-264.374	-185.721	-152.323	-158.103
Short term loans (F.41), net	0.314	-0.348	0.038	-0.060
Long-term loans (F.42)	-25.732	-52.311	24.713	169.445
Increase (+)	238.291	127.008	176.176	327.446
Reduction (-)	-264.023	-179.319	-151.463	-158.001
Equity and investment fund shares/units (F.5)	-10.639	139.779	-373.449	46.555
Portfolio investments, net ⁽²⁾	-2.301	17.757	-7.613	1.613
Equity and investment fund shares/units other than portfolio investments	-8.338	122.022	-365.836	44.942
Increase (+)	66.362	129.209	102.787	45.072
Reduction (-)	-74.700	-7.187	-468.623	-0.130
Financial derivatives (F.71)	-126.160	-13.587	-189.278	-5.558
Other accounts receivable (F.8)	3.297	163.495	619.253	123.664
Other financial assets (F.1, F.6)	0.397	0.628	0.277	0.596
Adjustments ⁽²⁾	324.574	-8.603	205.896	-395.599
Net incurrence (-) of liabilities in financial derivatives (F.71)	46.092	13.440	13.728	16.190
Net incurrence (-) of other accounts payable (F.8)	161.272	-33.132	-26.117	-371.908
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	1.024
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	0.045
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	-0.123
Statistical discrepancies	-4.996	8.514	-10.681	-4.458
Difference between capital and financial accounts (B.9-B.9f)	-4.996	8.514	-10.681	-4.458
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	435.411	515.486
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	8 023.227	9 226.640	9 566.072	9 907.908
Central government gross debt (level) (b) ^(2, 5)	8 943.076	10 162.724	10 598.135	11 113.621
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	919.849	936.084	1 032.063	1 205.713
*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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-79.525	-56.137	33.606	167.827
Net acquisition (+) of financial assets ⁽²⁾	14.308	47.980	93.200	32.004
Currency and deposits (F.2)	4.951	54.045	53.716	4.583
Debt securities (F.3)	0.000	-0.016	0.000	0.000
Loans (F.4)	-1.162	-0.656	-0.020	-0.063
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-1.162	-0.656	-0.020	-0.063
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	-0.063
Increase (+)	0.000	0.000	0.026	0.000
Reduction (-)	-1.160	-0.656	-0.046	-0.063
Equity and investment fund shares/units (F.5)	7.266	1.818	-2.326	7.623
Portfolio investments, net ⁽²⁾	-0.031	0.000	0.000	0.012
Equity and investment fund shares/units other than portfolio investments	7.297	1.818	-2.326	7.611
Increase (+)	8.796	1.845	5.429	8.230
Reduction (-)	-1.499	-0.027	-7.755	-0.619
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	3.192	-7.387	41.160	19.980
Other financial assets (F.1, F.6)	0.061	0.176	0.670	-0.119
Adjustments ⁽²⁾	93.764	-6.462	-79.803	-67.684
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	-92.108	-84.566
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.047	-0.216	-0.012	-0.037
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	5.106
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	1.511
Difference between capital and financial accounts (B.9-B.9f)	1.638	-2.111	8.213	1.511
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	133.658
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 390.841	1 374.582	1 411.267	1 521.379
Local government gross debt (level) (b) ^(2, 5)	1 456.212	1 439.482	1 494.698	1 628.356
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.				
(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: 14/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-36.399	24.604	-90.508	-246.188
Net acquisition (+) of financial assets ⁽²⁾	55.516	-4.148	113.870	269.904
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
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)	-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
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	-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	65.937
Other financial assets (F.1, F.6)	0.100	0.021	-0.002	-0.001
Adjustments ⁽²⁾	-19.046	-20.455	-23.363	-23.716
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	-23.716
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.				
(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: 14/10/2019	Year				
		2015	2016	2017	2018	2019 (forecast)
2	Trade credits and advances (AF.81 L)	158.053	166.170	177.600	222.171	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	93.584	83.962	156.754	98.719	L
	<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)	24 287.210	25 008.672	26 675.251	28 653.409	30 882.071

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