

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: 17/10/2018	ESA 2010 codes	Year				
		2014	2015	2016	2017	2018 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-352.291	-331.441	16.192	-155.726	-271.807
- Central government	S.1311	-388.389	-447.377	-15.397	-196.802	-381.356
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-51.763	79.537	56.193	-49.432	-24.882
- Social security funds	S.1314	87.861	36.399	-24.604	90.508	134.431
General government consolidated gross debt						
Level at nominal value outstanding at end of year		9668.547	8953.345	10091.622	10806.806	11290.800
<i>By category:</i>						
Currency and deposits	AF.2	302.698	210.487	268.744	313.542	315.511
Debt securities	AF.3	5495.266	6075.830	7352.939	7693.743	8353.200
Short-term	AF.31	121.701	70.000	0.000	0.000	0.000
Long-term	AF.32	5373.565	6005.830	7352.939	7693.743	8353.200
Loans	AF.4	3870.583	2667.028	2469.939	2799.521	2622.089
Short-term	AF.41	87.932	145.586	142.046	608.013	608.007
Long-term	AF.42	3782.651	2521.442	2327.893	2191.508	2014.082
General government expenditure on:						
Gross fixed capital formation	P.51g	1059.329	1157.166	895.633	1184.278	1381.464
Interest (consolidated)	D.41 (uses)	338.147	324.731	255.498	250.221	241.169
Gross domestic product at current market prices	B.l*g	23618.163	24320.324	25037.682	27033.056	28797.561

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

	Year				
	2014	2015	2016	2017	2018 (planned)
Working balance in central government accounts	-305.687	-295.191	-191.191	-243.120	-316.537
Financial transactions included in the working balance					
Loans, granted (+)	-19.006	47.773	2.969	7.311	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 (+/-)	-19.006	47.773	2.969	7.311	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	-0.378	
Corrections inside budget	1.415	0.070	0.063	0.027	
Gains / losses from exchange rate fluctuations	-9.561	-6.922	-0.048	0.162	
Holding gains / losses from early redemption of debt	0.000	27.977	0.000	0.000	
Correction on Latvian Olympic Committee	7.043	0.201	3.318	4.225	
Non-financial transactions not included in the working balance					
Capital transfers	-51.852	-13.531	-0.921	-2.165	0.000
Correction on National Library	-22.379	-9.739	9.545	-0.922	
Contributions to capital of international organisations	-28.603	-2.779	-8.895	0.000	
Technical correction	-0.870	-1.013	-1.143	-1.243	
Difference between interest paid (+) and accrued (D.41)(-)	-3.529	20.622	-0.856	-2.166	8.037
Other accounts receivable (+)	148.329	2.747	197.922	282.076	10.942
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	8.802	-9.352	58.959	1.819	-0.548
Correction of accrual adjustment of MoF EU funds MIS	-29.937	-51.275	-12.199	54.962	
EU correction	115.316	95.542	105.695	131.678	2.700
Advance payments and future period expenditures	30.770	-31.249	38.009	62.089	
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	29.489	8.790
Other accounts payable (-)	-1.065	28.593	-14.982	-42.681	-5.592
Accounts payable to suppliers and contractors	6.895	12.967	-8.402	-9.014	
Advance payments and future period revenues	-5.343	-2.943	-0.584	-1.071	
Liabilities on personnel	0.136	-1.755	-0.401	4.072	
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	-34.299	-5.592
Working balance (+/-) of entities not part of central government	-100.352	-91.132	-47.822	-113.840	-141.150
Net lending (+)/ net borrowing (-) of other central government bodies	-45.201	-75.433	43.438	-82.020	78.746
Other government entities (balance of units reclassified from S.11 to S.1311)	-71.033	-51.141	-5.883	-134.401	62.846
Balance of derived public persons and entities non-financed from budget	-8.643	-51.834	33.687	35.642	
Deposit Guarantee Fund	34.475	27.542	15.634	16.739	15.900
Other adjustments (+/-)	-10.026	-71.825	-3.954	-0.197	-15.802
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	0.003	
Interest receivable	-6.216	-0.753	-0.125	0.375	
Claims of non-life insurance and earned premiums	1.142	0.397	0.628	0.277	
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	-15.802
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-388.389	-447.377	-15.397	-196.802	-381.356

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: 17/10/2018	Year				
	2014	2015	2016	2017	2018 (planned)
Working balance in local government accounts	-85.044	-26.202	57.370	-14.248	-18.258
Financial transactions included in the working balance					
Loans (+/-)	29.481	36.820	37.306	39.372	38.616
Equities (+/-)	0.000	0.000	0.000	0.000	0.000
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	0.000
of which: transactions in debt liabilities (+/-)	29.481	36.820	37.306	39.372	38.616
of which: net settlements under swap contracts (+/-) (<i>Riga City derivatives transaction</i>)	0.000	0.000	0.000	0.000	0.000
Revenue and expenditure from financial operations	7.281	12.848	11.617	11.717	11.817
Gains / losses from exchange rate fluctuations	-1.691	-1.284	-1.024	-0.610	
Riga City debt transaction	0.000	-0.001	0.000	0.000	
Correction of the South Bridge costs	3.120	3.120	3.120	3.120	
	20.771	22.137	23.593	25.145	26.799
Non-financial transactions not included in the working balance					
Capital transfers	-7.865	-15.805	-14.303	-20.707	
Difference between interest paid (+) and accrued (D.41) (-)	-7.865	-15.805	-14.303	-20.707	
Other accounts receivable (+)					
Difference in cash and time adjusted cash (personal income tax)	9.188	5.008	4.940	4.868	5.151
Advance payments and future period expenditures	18.692	4.640	-8.170	40.298	-13.500
Other debtors	12.063	7.656	3.749	19.969	-11.775
Other accounts payable (-)					
Correction of accrual adjustment of MoF EU funds MIS	0.840	-6.827	-0.027	10.663	
Accounts payable to suppliers and contractors	5.789	3.811	-11.892	9.666	-1.725
Advance payments and future period revenues	-7.096	63.019	-22.915	-102.417	-30.846
Liabilities on personnel	29.937	51.275	12.199	-54.962	-23.000
Other creditors	0.583	11.365	0.607	-10.995	
Working balance (+/-) of entities not part of local government	-20.194	-8.005	-26.670	-15.315	
Net lending (+)/ net borrowing (-) of other local government bodies	-9.721	-1.127	-1.801	-2.220	
Other government entities (balance of units reclassified from S.11 to S.1313)	-7.701	9.511	-7.250	-18.925	-7.846
Other adjustments (+/-)					
Education reform loan from World Bank to local governments repaid by central government	0.000	0.000	0.000	0.000	
Correction of Ogre Art School PPP project	-9.461	11.915	1.704	2.620	0.404
Revenue from state-owned European Trading System permits auction	-9.461	11.915	1.704	2.620	0.404
Interest receivable	0.342	0.142	0.261	0.752	-6.449
Claims of non-life insurance and earned premiums	0.072	0.011	0.000	0.000	
Transition from national methodology to ESA 2010 principles	0.085	0.085	0.085	0.085	
	0.120	0.000	0.000	0.000	
	0.004	-0.015	0.000	-0.003	
	0.061	0.061	0.176	0.670	
	0.000	0.000	0.000	0.000	-6.449
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-51.763	79.537	56.193	-49.432	-24.882

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: 17/10/2018	Year				
	2014	2015	2016	2017	2018 (planned)
Working balance in social security accounts	100.352	91.132	47.822	113.840	141.150
Financial transactions included in the working balance					
Loans (+/-)	-0.095	-0.379	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 (+/-)	-0.095	-0.379	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	
-0.095	-0.379	0.000	0.000	0.000	
Non-financial transactions not included in the working balance					
Revenues extra-budgetary funds received (MAXIMA)	1.600	-0.180	-0.164	1.507	
Other extra-budgetary funds	1.600	-0.180	-0.164	-0.156	
			1.218	1.663	
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)	1.962	-36.942	-54.825	2.139	20.225
Advance payments and future period expenditures	6.328	-18.642	-37.794	2.552	20.225
Other debtors	-5.127	-17.834	-16.670	-0.211	
Other accounts payable (-)	0.761	-0.466	-0.361	-0.202	
Accounts payable to suppliers and contractors	-16.834	-19.046	-20.455	-23.363	0.000
Liabilities on personnel	-0.071	0.128	-0.086	0.135	
Lump sum payments for pension schemes	-0.142	-0.088	0.053	-0.013	
Other creditors	-14.843	-18.425	-19.415	-21.938	
	-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 (+/-)					
Interest receivable	0.876	1.814	1.800	-3.615	-26.944
Claims of non-life insurance and earned premiums	0.876	1.714	1.779	-3.613	
Transition from national methodology to ESA 2010 principles	0.000	0.100	0.021	-0.002	
					-26.944
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	87.861	36.399	-24.604	90.508	134.431

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: 17/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	352,291	331,441	-16,192	155,726
Net acquisition (+) of financial assets ⁽²⁾	397,252	-1 394,871	1 163,041	608,145
Currency and deposits (F.2)	334,465	-1 180,533	994,525	-65,548
Debt securities (F.3)	-48,699	-11,463	26,628	62,847
Loans (F.4)	-68,076	-90,608	-70,358	-13,937
Increase (+)	58,471	46,909	16,230	61,273
Reduction (-)	-126,547	-137,517	-86,588	-75,210
Short term loans (F.41), net	-15,300	0,002	0,026	30,062
Long-term loans (F.42)	-52,776	-90,610	-70,385	-43,999
Increase (+)	58,882	46,574	10,177	31,185
Reduction (-)	-111,658	-137,184	-80,562	-75,184
Equity and investment fund shares/units (F.5)	25,714	-4,837	141,692	22,384
Portfolio investments, net ⁽²⁾	-2,162	-2,332	17,757	-7,613
Equity and investment fund shares/units other than portfolio investments	27,876	-2,505	123,935	29,997
Increase (+)	60,316	75,170	131,149	51,972
Reduction (-)	-32,440	-77,675	-7,214	-21,975
Financial derivatives (F.71)	-2,403	-126,160	-13,587	-189,278
Other accounts receivable (F.8)	155,048	18,172	83,316	790,732
Other financial assets (F.1, F.6)	1,203	0,558	0,825	0,945
Adjustments ⁽²⁾	32,679	351,649	-14,980	-46,247
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	-286,734
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1,433	-0,045	-0,216	-0,012
Issuances above (-)/below (+) nominal value	13,409	4,606	19,861	34,371
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	5,160	28,188	5,476	-1,028
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0,000	24,465	0,000	0,000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-35,105	141,053	0,382	179,086
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	123,342	-74,987	-0,008	0,000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-0,002	0,153	-8,284	2,625
Statistical discrepancies	-6,392	-3,421	5,190	-2,440
Difference between capital and financial accounts (B.9-B.9f)	-6,392	-3,421	5,190	-2,440
Other statistical discrepancies (+/-)	0,000	0,000	0,000	0,000
Change in general government (S.13) consolidated gross debt ^(1, 2)	775,830	-715,202	1 138,277	715,184

*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: 17/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	388.389	447.377	15.397	196.802
Net acquisition (+) of financial assets ⁽²⁾	468.392	-1 367.002	1 204.340	637.807
Currency and deposits (F.2)	340.048	-1 197.016	940.001	-101.008
Debt securities (F.3)	-48.699	-11.463	26.644	62.847
Loans (F.4)	32.679	-25.418	-52.659	82.146
Increase (+)	281.379	238.956	134.062	234.469
Reduction (-)	-248.700	-264.374	-186.721	-152.323
Short term loans (F.41), net	-14.697	0.314	-0.348	30.038
Long-term loans (F.42)	47.376	-25.732	-52.311	52.108
Increase (+)	281.326	238.291	127.008	203.571
Reduction (-)	-233.950	-264.023	-179.319	-151.463
Equity and investment fund shares/units (F.5)	14.015	-10.639	139.818	23.570
Portfolio investments, net ⁽²⁾	-0.438	-2.301	17.757	-7.613
Equity and investment fund shares/units other than portfolio investments	14.453	-8.338	122.061	31.183
Increase (+)	44.129	66.362	129.248	45.403
Reduction (-)	-29.676	-74.700	-7.187	-14.220
Financial derivatives (F.71)	-2.403	-126.160	-13.587	-189.278
Other accounts receivable (F.8)	131.610	3.297	163.495	759.253
Other financial assets (F.1, F.6)	1.142	0.397	0.628	0.277
Adjustments⁽²⁾	38.936	324.574	-8.603	65.896
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	-166.117
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 ⁽⁴⁾ (+)	-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 (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-35.130	141.011	0.381	179.465
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	123.847	-74.987	0.000	4.137
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	0.000	-8.274	2.626
Statistical discrepancies	-1.130	-4.996	8.514	-10.681
Difference between capital and financial accounts (B.9-B.9f)	-1.130	-4.996	8.514	-10.681
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt^(1,2)	894.587	-600.047	1 219.648	889.824
Central government contribution to general government debt (a=b-c)⁽⁵⁾	8 688.027	8 023.227	9 226.640	10 020.485
Central government gross debt (level) (b) ^(2, 5)	9 543.123	8 943.076	10 162.724	11 052.548
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	855.096	919.849	936.084	1 032.063

*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: 17/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	51.763	-79.537	-56.193	49.432
Net acquisition (+) of financial assets ⁽²⁾	8.871	14.320	48.036	94.340
Currency and deposits (F.2)	-23.095	4.951	54.045	53.716
Debt securities (F.3)	0.000	0.000	-0.016	0.000
Loans (F.4)	-1.641	-1.162	-0.656	-0.020
Increase (+)	0.032	0.000	0.000	0.000
Reduction (-)	-1.673	-1.162	-0.656	-0.020
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	-0.020
Increase (+)	0.000	0.000	0.000	0.026
Reduction (-)	-1.100	-1.160	-0.656	-0.046
Equity and investment fund shares/units (F.5)	12.036	7.278	1.874	-1.186
Portfolio investments, net ⁽²⁾	-1.724	-0.031	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	13.760	7.309	1.874	-1.186
Increase (+)	17.809	8.808	1.901	6.569
Reduction (-)	-4.049	-1.499	-0.027	-7.755
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	21.510	3.192	-7.387	41.160
Other financial assets (F.1, F.6)	0.061	0.061	0.176	0.670
Adjustments ⁽²⁾	8.071	93.764	-6.462	-96.769
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	-109.074
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1.433	-0.047	-0.216	-0.012
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	9.188	5.008	4.940	4.898
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.083	0.127	0.014	-0.054
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	-4.243
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-3.022	0.153	-1.189	-0.001
Statistical discrepancies	-5.187	1.638	-2.111	8.213
Difference between capital and financial accounts (B.9-B.9f)	-5.187	1.638	-2.111	8.213
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in local government (S.1313) consolidated gross debt ^(1,2)	63.518	30.185	-16.730	55.216
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 349.124	1 390.841	1 374.582	1 411.267
Local government gross debt (level) (b) ^(2,5)	1 426.027	1 456.212	1 439.482	1 494.698
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	76.903	65.371	64.900	83.431
*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: 17/10/2018	Year			
	2014	2015	2016	2017
Net lending (-) / net borrowing (+) (B.9) of social security funds (S.1314)*	-87.861	-36.399	24.604	-90.508
Net acquisition (+) of financial assets⁽²⁾	104.773	55.516	-4.148	113.870
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
<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)	-0.337	-1.476	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	-0.337	-1.476	0.000	0.000
<i>Increase (+)</i>	0.000	0.000	0.000	0.000
<i>Reduction (-)</i>	-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	2.139
Other financial assets (F.1, F.6)	0.000	0.100	0.021	-0.001
Adjustments⁽²⁾	-16.834	-19.046	-20.455	-23.363
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	-23.363
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	-0.078	-0.071	-0.001	-0.001
Difference between capital and financial accounts (B.9-B.9f)	-0.078	-0.071	-0.001	-0.001
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⁾	-368.603	-460.723	-509.600	-624.946
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⁾	368.603	460.723	509.600	624.946
*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: 17/10/2018	Year				
		2014	2015	2016	2017	2018 (forecast)
2	Trade credits and advances (AF.81 L)	220.335	134.863	166.609	182.691	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	82.327	93.584	83.962	156.754	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)	23 534.010	24 183.815	24 973.158	26 846.033	28 638.020
	(1) Data to be provided in particular when GNI is substantially greater than GDP. L - Not available					