



**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: 08/10/2020	Year				
	2016	2017	2018	2019	2020 (planned)
<b>Working balance in central government accounts</b>	<b>-191.191</b>	<b>-243.120</b>	<b>-99.662</b>	<b>-185.697</b>	<b>-1 814.640</b>
Financial transactions included in the working balance	2.851	7.311	14.834	-69.699	-100.800
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 (+/-)	2.851	7.311	14.834	-69.699	-100.800
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	0.000
of which: net settlements under swap contracts (+/-)	-0.364	3.275	9.333	7.761	0.000
Superdividends	-0.118	0.000	-3.234	-75.281	
Revenue from financial operations	0.000	-0.378	0.000	0.000	-100.800
Financial lease	0.063	0.027	0.044	0.000	
Gains / losses from exchange rate fluctuations	-0.048	0.162	-0.064	-0.081	
Correction on Latvian Olympic Committee	3.318	4.225	2.215	1.302	
Correction for ANFA/SMP transfers			6.540	-3.400	
Non-financial transactions not included in the working balance	-11.297	-2.166	-1.872	-1.748	-156.769
Capital transfers	-0.831	-0.923	-0.680	-0.785	-156.769
Correction on National Library	-8.895	0.000	0.000	0.000	
Contributions to capital of international organisations	-1.143	-1.243	-0.973	-0.963	
Technical correction	-0.428	0.000	-0.219	0.000	
Difference between interest paid (+) and accrued (D.41)(-)	-0.739	2.801	2.397	-10.457	13.282
Other accounts receivable (+)	239.488	282.076	188.810	-42.389	206.318
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	58.959	1.819	-14.691	5.380	-23.982
Correction of accrual adjustment of MoF EU funds MIS	-12.199	37.996	45.713	18.385	
EU correction	147.261	148.644	56.500	-124.508	182.571
Advance payments and future period expenditures	38.009	62.089	66.514	70.151	
Correction of EU financial instruments	6.958	0.000	0.000	0.000	
Accrued contributions to EU budget	-0.958	2.039	0.602	1.217	
Other debtors	1.458	29.489	34.172	-13.014	47.729
Other accounts payable (-)	-55.987	-42.120	-168.318	-5.067	-21.877
Accounts payable to suppliers and contractors	-8.402	-9.014	-12.383	-13.947	
Advance payments and future period revenues	-0.584	-1.071	-17.928	-7.123	
Liabilities on personnel	-0.401	4.072	-2.573	18.846	
Revenue from state-owned European Trading System permits auction	3.787	-4.097	-80.976	13.843	
Correction of mobile phone licences	2.289	2.289	1.209	-4.663	
Other creditors	-11.110	-34.299	-55.667	-12.023	-21.877
EU correction	-41.566	0.000	0.000	0.000	
Working balance (+/-) of entities not part of central government	-47.822	-113.840	-202.232	-299.551	0.000
Net lending (+)/ net borrowing (-) of other central government bodies	68.357	-112.877	22.943	-19.342	-5.738
Other government entities (balance of units reclassified from S.11 to S.1311)	19.036	-165.258	-26.467	-51.020	-22.964
Balance of derived public persons and entities non-financed from budget	33.687	35.642	35.324	18.170	
Deposit Guarantee Fund	15.634	16.739	14.086	13.508	17.226
Other adjustments (+/-)	6.266	-5.164	-48.373	-17.261	-62.690
Dividends paid by reclassified enterprises	-3.390	-0.846	-3.639	-6.155	
Balance of grants and donations	0.246	-0.003	0.061	-0.421	
Interest receivable	-1.012	-1.065	-44.247	-10.788	
Premium received	0.770	-3.527	-1.144	-0.271	
Claims of non-life insurance and earned premiums	0.628	0.277	0.596	0.374	
Latvijas Dzelzceļš rerouting	-1.313	0.000	0.000	0.000	
Liepājas metalurģs repayment to government	10.337				
Transition from national methodology to ESA 2010 principles					-62.690
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>9.926</b>	<b>-227.099</b>	<b>-291.473</b>	<b>-651.211</b>	<b>-1 942.914</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: 08/10/2020	Year				
	2016	2017	2018	2019	2020 (planned)
<b>Working balance in local government accounts</b>	<b>57.370</b>	<b>-14.248</b>	<b>-150.964</b>	<b>50.524</b>	<b>-55.214</b>
Financial transactions included in the working balance	37.306	39.372	41.662	33.697	12.016
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	37.306	39.372	41.662	33.697	12.016
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> )	11.617	11.717	11.817	11.916	12.016
<i>Revenue and expenditure from financial operations</i>	-1.024	-0.610	-0.074	-0.381	
<i>Riga City debt transaction</i>	3.120	3.120	3.120	3.120	
<i>Correction of the South Bridge costs</i>	23.593	25.145	26.799	19.042	
Non-financial transactions not included in the working balance	-14.359	-21.847	-5.214	-12.062	0.000
<i>Capital transfers</i>	-14.359	-21.847	-5.214	-12.062	
Difference between interest paid (+) and accrued (D.41) (-)	4.940	4.898	5.106	5.321	5.852
Other accounts receivable (+)	-8.170	40.298	17.191	69.503	-56.900
<i>Difference in cash and time adjusted cash (personal income tax)</i>	3.749	19.969	11.394	47.939	-60.464
<i>Advance payments and future period expenditures</i>	-0.027	10.663	10.865	-4.495	
<i>Other debtors</i>	-11.892	9.666	-5.068	26.059	3.564
Other accounts payable (-)	-22.915	-85.451	-69.093	-3.337	-16.429
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	12.199	-37.996	-45.713	-18.385	9.819
<i>Accounts payable to suppliers and contractors</i>	0.607	-10.995	-10.781	-12.871	
<i>Advance payments and future period revenues</i>	-26.670	-15.315	-2.191	35.293	
<i>Liabilities on personel</i>	-1.801	-2.220	-3.014	-2.633	
<i>Other creditors</i>	-7.250	-18.925	-7.394	-4.741	-26.248
Working balance (+/-) of entities not part of local government	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other local government bodies	-0.865	-37.876	-30.101	41.366	-38.424
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-0.865	-37.876	-30.101	41.366	-38.424
Other adjustments (+/-)	0.261	0.752	-0.036	1.749	-9.900
<i>Correction of Ogre Art School PPP project</i>	0.085	0.085	0.085	0.085	
<i>Interest receivable</i>	0.000	-0.003	-0.002	0.345	
<i>Claims of non-life insurance and earned premiums</i>	0.176	0.670	-0.119	1.319	
<i>Transition from national methodology to ESA 2010 principles</i>					-9.900
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>53.568</b>	<b>-74.102</b>	<b>-191.449</b>	<b>186.761</b>	<b>-158.999</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: 08/10/2020	Year				
	2016	2017	2018	2019	2020 (planned)
<b>Working balance in social security accounts</b>	<b>47.822</b>	<b>113.840</b>	<b>202.232</b>	<b>299.551</b>	<b>-528.527</b>
Financial transactions included in the working balance	0.000	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 (+/-)	0.000	0.000	0.000	0.000	
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-)	0.000	0.000	0.000	0.000	
Expenditures from sales / acquisition and revaluation of shares and securities	0.000	0.000	0.000	0.000	
Non-financial transactions not included in the working balance	1.054	1.507	1.504	2.486	
Revenues extra-budgetary funds received (MAXIMA)	-0.164	-0.156	-0.128	-0.121	
Other extra-budgetary funds	1.218	1.663	1.632	2.607	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	-54.825	2.139	65.937	14.839	12.827
Difference in cash and time adjusted cash (social contributions)	-37.794	2.552	29.795	16.629	12.827
Advance payments and future period expenditures	-16.670	-0.211	36.212	0.000	
Other debtors	-0.361	-0.202	-0.070	-1.790	
Other accounts payable (-)	-20.455	-23.363	-23.716	-27.077	
Accounts payable to suppliers and contractors	-0.086	0.135	-0.167	-0.012	
Liabilities on personnel	0.053	-0.013	0.024	-0.186	
Lump sum payments for pension schemes	-19.415	-21.938	-22.920	-22.235	
Other creditors	-1.007	-1.547	-0.653	-4.644	
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 (+/-)	1.800	-3.615	0.231	0.456	-22.943
Interest receivable	1.779	-3.613	0.232	0.460	
Claims of non-life insurance and earned premiums	0.021	-0.002	-0.001	-0.004	
Transition from national methodology to ESA 2010 principles					-22.943
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-24.604</b>	<b>90.508</b>	<b>246.188</b>	<b>290.255</b>	<b>-538.643</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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-38.890</b>	<b>210.693</b>	<b>236.734</b>	<b>174.195</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 224.142</b>	<b>-12.659</b>	<b>497.061</b>	<b>315.083</b>
Currency and deposits (F.2)	976.977	-61.927	375.603	129.654
Debt securities (F.3)	26.628	62.847	-76.952	0.583
Loans (F.4)	-68.044	-71.496	-4.597	33.861
Increase (+)	16.230	3.878	24.739	41.883
Reduction (-)	-84.274	-75.374	-29.336	-8.022
Short term loans (F.41), net	0.026	0.062	-0.058	0.000
Long-term loans (F.42)	-68.070	-71.558	-4.539	33.861
Increase (+)	10.177	3.790	24.697	41.883
Reduction (-)	-78.247	-75.348	-29.236	-8.022
Equity and investment fund shares/units (F.5)	141.477	-375.772	50.186	-71.563
Portfolio investments, net <sup>(2)</sup>	17.757	-7.613	1.625	0.000
Equity and investment fund shares/units other than portfolio investments	123.720	-368.159	48.561	-71.563
Increase (+)	131.052	107.506	53.141	7.738
Reduction (-)	-7.332	-475.665	-4.580	-79.301
Financial derivatives (F.71)	-14.064	-189.611	-5.717	-7.056
Other accounts receivable (F.8)	160.343	622.355	158.062	227.915
Other financial assets (F.1, F.6)	0.825	0.945	0.476	1.689
<b>Adjustments <sup>(2)</sup></b>	<b>-52.331</b>	<b>84.715</b>	<b>-442.746</b>	<b>-20.002</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	25.057	32.799	28.007	26.667
Net incurrence (-) of other accounts payable (F.8)	-96.002	-162.415	-436.216	-41.016
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.960	-0.723	-0.032	-0.270
Issuances above (-)/below (+) nominal value	19.861	34.371	-40.827	-1.722
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	5.476	-1.028	6.391	-4.645
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>	0.382	179.086	0.046	0.001
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	2.132	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-8.277	2.625	-0.115	0.983
<b>Statistical discrepancies</b>	<b>6.950</b>	<b>-9.107</b>	<b>5.826</b>	<b>-38.263</b>
Difference between capital and financial accounts (B.9-B.9f)	6.950	-9.107	5.826	-38.263
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>1 139.871</b>	<b>273.642</b>	<b>296.875</b>	<b>431.013</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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-9.926</b>	<b>227.099</b>	<b>291.473</b>	<b>651.211</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 245.824</b>	<b>45.440</b>	<b>602.930</b>	<b>255.047</b>
Currency and deposits (F.2)	924.735	-99.321	363.500	4.354
Debt securities (F.3)	26.644	62.847	-76.952	0.584
Loans (F.4)	-53.681	24.009	168.924	174.757
Increase (+)	133.062	177.074	327.488	337.754
Reduction (-)	-186.743	-153.065	-158.564	-162.997
Short term loans (F.41), net	-0.348	0.038	-0.060	-0.008
Long-term loans (F.42)	-53.333	23.971	168.984	174.765
Increase (+)	127.008	176.176	327.446	336.360
Reduction (-)	-180.341	-152.205	-158.462	-161.595
Equity and investment fund shares/units (F.5)	139.661	-373.447	42.728	-70.734
Portfolio investments, net <sup>(2)</sup>	17.757	-7.613	1.613	0.000
Equity and investment fund shares/units other than portfolio investments	121.904	-365.834	41.115	-70.734
Increase (+)	129.209	102.787	45.076	5.757
Reduction (-)	-7.305	-468.621	-3.961	-76.491
Financial derivatives (F.71)	-14.064	-189.611	-5.717	-7.056
Other accounts receivable (F.8)	221.901	620.686	109.851	152.768
Other financial assets (F.1, F.6)	0.628	0.277	0.596	0.374
<b>Adjustments <sup>(2)</sup></b>	<b>-33.462</b>	<b>175.308</b>	<b>-387.728</b>	<b>-20.701</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	13.440	21.082	16.190	14.751
Net incurrence (-) of other accounts payable (F.8)	-58.023	-64.059	-364.066	-23.787
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	19.861	34.371	-40.827	-1.722
Difference between interest ( D.41) accrued (-) and paid <sup>(4)</sup> (+)	-0.879	-2.314	1.024	-10.620
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>	0.381	179.465	0.045	0.001
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0.032	4.137	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-8.274	2.626	-0.094	0.676
<b>Statistical discrepancies</b>	<b>9.058</b>	<b>-18.749</b>	<b>2.484</b>	<b>-40.281</b>
Difference between capital and financial accounts (B.9-B.9f)	9.058	-18.749	2.484	-40.281
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>1 211.494</b>	<b>429.098</b>	<b>509.159</b>	<b>845.276</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>9 154.947</b>	<b>9 488.643</b>	<b>9 824.357</b>	<b>10 527.241</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	10 101.651	10 530.749	11 039.908	11 885.184
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	946.704	1 042.106	1 215.551	1 357.943
<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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-53.568</b>	<b>74.102</b>	<b>191.449</b>	<b>-186.761</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	52.126	103.244	64.220	269.032
Currency and deposits (F.2)	51.763	55.652	35.649	191.345
Debt securities (F.3)	-0.016	0.000	0.000	-0.001
Loans (F.4)	-0.648	-0.049	-0.063	2.226
Increase (+)	0.000	0.000	0.000	2.276
Reduction (-)	-0.648	-0.049	-0.063	-0.050
Short term loans (F.41), net	0.000	0.000	0.000	0.000
Long-term loans (F.42)	-0.648	-0.049	-0.063	2.226
Increase (+)	0.000	0.000	0.000	2.276
Reduction (-)	-0.648	-0.049	-0.063	-0.050
Equity and investment fund shares/units (F.5)	1.816	-2.326	7.462	-0.829
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.012	0.000
Equity and investment fund shares/units other than portfolio investments	1.816	-2.326	7.450	-0.829
Increase (+)	1.843	4.719	8.069	1.981
Reduction (-)	-0.027	-7.045	-0.619	-2.810
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-0.965	49.297	21.291	74.972
Other financial assets (F.1, F.6)	0.176	0.670	-0.119	1.319
<b>Adjustments <sup>(2)</sup></b>	<b>-5.537</b>	<b>-113.166</b>	<b>-70.569</b>	<b>11.914</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	11.617	11.717	11.817	11.916
Net incurrence (-) of other accounts payable (F.8)	-23.292	-124.760	-87.451	-4.816
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.960	-0.723	-0.037	-0.270
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid <sup>(4)</sup> (+)	4.940	4.898	5.106	5.321
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>	0.014	-0.054	0.017	-0.544
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	3.333	-4.243	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	-1.189	-0.001	-0.021	0.307
<b>Statistical discrepancies</b>	<b>-2.107</b>	<b>9.643</b>	<b>3.343</b>	<b>2.348</b>
Difference between capital and financial accounts (B.9-B.9f)	-2.107	9.643	3.343	2.348
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>-9.086</b>	<b>73.823</b>	<b>188.443</b>	<b>96.533</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 599.690</b>	<b>1 654.982</b>	<b>1 819.879</b>	<b>1 850.375</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	1 664.590	1 738.413	1 926.856	2 023.389
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	64.900	83.431	106.977	173.014
<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: 08/10/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>24.604</b>	<b>-90.508</b>	<b>-246.188</b>	<b>-290.255</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	-4.148	113.870	269.904	317.662
Currency and deposits (F.2)	50.656	111.733	203.968	302.827
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	0.000	0.000	0.000	0.000
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)	0.000	0.000	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	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-54.825	2.139	65.937	14.839
Other financial assets (F.1, F.6)	0.021	-0.002	-0.001	-0.004
<b>Adjustments <sup>(2)</sup></b>	-20.455	-23.363	-23.716	-27.077
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	0.000
Net incurrence (-) of other accounts payable (F.8)	-20.455	-23.363	-23.716	-27.077
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>	-0.001	0.001	0.000	-0.330
Difference between capital and financial accounts (B.9-B.9f)	-0.001	0.001	0.000	-0.330
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
<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>-509.600</b>	<b>-624.946</b>	<b>-828.682</b>	<b>-1 131.049</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>	509.600	624.946	828.682	1 131.049
<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: 08/10/2020	Year				
		2016	2017	2018	2019	2020 (planned)
2	<b>Trade credits and advances (AF.81 L)</b>	171.550	186.318	229.478	264.751	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	83.962	156.754	98.719	133.940	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>	25 319.977	26 894.703	28 665.071	30 032.919	27 936.000

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