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: 17/04/2023	ESA 2010 codes	2019	2020	2021	2022	2023 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-178.134	-1 321.165	-2 397.610	-1 720.913	-1 772.387
- Central government	S.1311	-643.234	-1 426.385	-2 576.714	-1 999.345	-1 893.733
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	174.845	-45.760	-84.385	3.487	49.197
- Social security funds	S.1314	290.255	150.980	263.489	274.945	72.149
General government consolidated gross debt						
Level at nominal value outstanding at end of year		11 209.130	12 710.618	14 688.385	15 947.443	17 856.148
By category:						
Currency and deposits	AF.2	145.979	268.394	399.039	245.803	349.107
Debt securities	AF.3	9 332.480	10 396.078	12 046.117	13 472.251	15 302.251
Short-term	AF.31	0.000	0.000	0.000	0.000	0.000
Long-term	AF.32	9 332.480	10 396.078	12 046.117	13 472.251	15 302.251
Loans	AF.4	1 730.671	2 046.146	2 243.229	2 229.389	2 204.790
Short-term	AF.41	71.564	74.404	32.865	2.513	52.747
Long-term	AF.42	1 659.107	1 971.742	2 210.364	2 226.876	2 152.043
General government expenditure on:						
Gross fixed capital formation	P.51g	1 553.637	1 712.194	1 746.238	1 495.053	2 350.931
Interest (consolidated)	D.41 (uses)	207.710	195.470	162.171	182.396	239.025
Gross domestic product at current market prices	B.l*g	30 678.645	30 265.089	33 616.535	39 062.518	42 617.000

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: 17/04/2023	Year				
	2019	2020	2021	2022	2023 (planned)
Working balance in central government accounts	**-185.697**	**-1 102.719**	**-1 779.993**	**-1 545.722**	**-1 957.388**
Financial transactions included in the working balance	-80.213	104.336	19.503	-34.346	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 (+/-)	-80.213	104.336	19.503	-34.346	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 (+/-)	7.761	10.341	20.157	3.823	0.000
Super dividends	-85.900	-48.805	-10.009	-33.141	0.000
Financial lease	0.000	0.000	0.000	0.025	0.000
Gains / losses from exchange rate fluctuations	-0.081	3.837	-0.149	-1.042	0.000
Correction on Latvian Olympic Committee	1.302	1.528	0.051	1.814	0.000
Correction for ANFA/SMP transfers	-3.295	-0.965	-0.955	-1.325	0.000
COVID-19 support by Altum	0.000	138.400	10.408	-4.500	0.000
Non-financial transactions not included in the working balance	-1.748	-289.552	-81.142	-53.565	0.000
Capital transfers	-0.785	-288.722	-80.372	-45.000	0.000
Contributions to capital of international organisations	-0.963	-0.830	-0.770	-8.565	0.000
Difference between interest paid (+) and accrued (D.41)(-)	-10.457	9.138	34.175	-13.610	-1.129
Other accounts receivable (+)	-41.938	2.432	204.140	241.097	476.610
Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)	5.380	17.867	113.166	63.533	21.362
Correction of accrual adjustment of MoF EU funds MIS	18.385	-0.389	11.133	-16.132	0.000
EU correction	-124.057	-132.834	-42.053	-21.243	372.809
Accrued contributions to EU budget	1.217	-5.540	-0.606	9.512	0.000
Advance payments	69.501	18.447	90.887	82.822	0.000
Future period expenditures	-10.465	89.642	19.719	122.974	0.000
Trade receivables	-0.351	6.260	-0.404	-13.762	0.000
Other debtors	-1.548	8.979	12.298	13.393	82.439
Other accounts payable (-)	-7.443	-41.933	-723.466	-289.099	-31.694
Accounts payable to suppliers and contractors	-13.947	-14.375	-42.592	-106.079	0.000
Advance payments and future period revenues	-7.123	0.679	-13.271	-0.063	0.000
Liabilities on personnel	18.846	-12.830	-13.802	-3.078	0.000
Revenue from state-owned European Trading System permits auction	11.467	0.844	-8.288	2.746	0.000
Correction of mobile phone licenses	-4.663	1.533	1.181	-12.386	0.000
The undivided contributions paid to STA	0.000	0.000	-346.034	-17.856	0.000
RRF	0.000	0.000	-237.380	-194.205	0.000
Other creditors	-12.023	-17.784	-63.280	41.822	-31.694
Working balance (+/-) of entities not part of central government	-299.551	-114.911	-200.524	-343.526	-113.701
Net lending (+)/ net borrowing (-) of other central government bodies	-6.342	22.063	5.639	71.602	-176.251
Other government entities (balance of units reclassified from S.11 to S.1311)	-38.020	-13.683	27.086	16.019	-197.633
Balance of derived public persons and entities non-financed from budget	18.170	17.403	25.901	33.766	0.000
Deposit Guarantee Fund	13.508	18.343	-47.348	21.817	21.382
Other adjustments (+/-)	-9.845	-15.239	-55.046	-32.176	-90.180
Dividends paid by reclassified enterprises	-6.155	-3.431	-2.431	-3.174	0.000
Balance of grants and donations	-0.421	0.068	0.196	-1.642	0.000
Premium received	-10.788	-4.091	-32.149	-28.020	0.000
Interest received	-0.271	0.293	0.318	8.876	0.000
Claims of non-life insurance and earned premiums	0.374	-0.594	0.504	0.684	0.000
Correction of Latvenergo	7.416	-7.484	-21.484	-8.900	0.000
Transition from national methodology to ESA 2010 principles	0	0	0	0	-90.180
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	**-643.234**	**-1 426.385**	**-2 576.714**	**-1 999.345**	**-1 893.733**

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: 17/04/2023	Year 2019	2020	2021	2022	2023 (planned)
Working balance in local government accounts	**50.524**	**-39.613**	**-90.937**	**62.884**	**-41.658**
Financial transactions included in the working balance	21.781	2.876	3.102	2.765	12.316
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	21.781	2.876	3.102	2.765	12.316
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-) (*Riga City derivatives transaction*)	0.000	0.000	0.000	0.000	12.316
Revenue and expenditure from financial operations	-0.381	-0.244	-0.018	-0.356	
Riga City debt transaction	3.120	3.120	3.120	3.120	
Correction of the South Bridge costs	19.042	0.000	0.000	0.000	
Gains / losses from exchange rate fluctuations	0.000	0.000	0.000	0.001	
Non-financial transactions not included in the working balance	-12.062	-15.507	-7.417	-4.619	
Capital transfers	-12.062	-15.507	-7.417	-4.619	
Difference between interest paid (+) and accrued (D.41) (-)	5.321	5.621	6.348	2.621	7.086
Other accounts receivable (+)	69.503	-16.455	85.213	4.945	19.155
Difference in cash and time adjusted cash (personal income tax)	47.939	-16.966	86.006	-2.947	11.899
Advance payments	-4.495	5.274	3.749	-4.158	
Future period expenditures	11.879	-4.732	2.979	14.176	
Trade receivables	-0.849	-3.527	1.851	3.724	
Other debtors	15.029	3.496	-9.372	-5.850	7.256
Other accounts payable (-)	-3.337	-3.656	-58.112	-37.988	71.511
Correction of accrual adjustment of MoF EU funds MIS	-18.385	0.389	-11.133	16.132	90.500
Accounts payable to suppliers and contractors	-12.871	12.509	-15.652	-27.752	
Advance payments and future period revenues	35.293	-10.914	-9.716	-6.822	
Liabilities on personel	-2.633	-12.798	-5.232	-15.540	
Other creditors	-4.741	7.158	-16.379	-4.006	-18.989
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	41.366	20.786	-22.856	-27.079	-9.904
Other government entities (balance of units reclassified from S.11 to S.1313)	41.366	20.786	-22.856	-27.079	-9.904
Other adjustments (+/-)	1.749	0.188	0.274	-0.042	-9.309
Correction of Ogre Art School PPP project	0.085	0.085	0.085	0.085	
Interest receivable	0.345	0.042	0.146	-0.127	
Claims of non-life insurance and earned premiums	1.319	0.061	0.043	0.000	
Transition from national methodology to ESA 2010 principles					-9.309
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	**174.845**	**-45.760**	**-84.385**	**3.487**	**49.197**

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: 17/04/2023	Year				
	2019	2020	2021	2022	2023 (planned)
Working balance in social security accounts	**299.551**	**114.911**	**200.524**	**343.526**	**113.701**
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	2.486	2.279	-0.118	-0.112	
Revenues extra-budgetary funds received (MAXIMA)	-0.121	-0.131	-0.118	-0.112	
Other extra-budgetary funds	2.607	2.410	0.000	0.000	
Difference between interest paid (+) and accrued (D.41)(-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	21.162	45.885	120.804	1.738	-1.851
Difference in cash and time adjusted cash (social contributions)	22.952	59.476	121.306	22.558	-1.851
Future period expenditures	-1.737	-13.585	-0.774	-20.799	
Trade receivables	-0.053	-0.007	0.019	0.059	
Other debtors	0.000	0.001	0.253	-0.080	
Other accounts payable (-)	-33.400	-12.096	-57.719	-71.053	
Liabilities related to the social contributions to be passed to the second pillar (with delay four-month lag)	-6.323	12.645	-28.832	-29.760	
Accounts payable to suppliers and contractors	-0.012	-0.847	0.000	0.127	
Liabilities on personnel	-0.186	0.145	-0.069	-0.188	
Lump sum payments for pension schemes	-22.235	-29.899	-28.606	-41.332	
Other creditors	-4.644	5.860	-0.212	0.100	
Working balance (+/-) of entities not part of social security funds	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other social security bodies	0.000	0.000	0.000	0.000	
Other adjustments (+/-)	0.456	0.001	-0.002	0.846	-39.701
Interest receivable	0.460	0.002	-0.002	0.851	
Claims of non-life insurance and earned premiums	-0.004	-0.001	0.000	-0.005	
Transition from national methodology to ESA 2010 principles					-39.701
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	**290.255**	**150.980**	**263.489**	**274.945**	**72.149**

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: 17/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	**178.134**	**1 321.165**	**2 397.610**	**1 720.913**
Net acquisition (+) of financial assets (2)	331.659	133.922	855.000	72.344
Currency and deposits (F.2)	129.759	197.062	566.541	-32.196
Debt securities (F.3)	0.583	-13.371	1.232	0.201
Loans (F.4)	33.861	135.453	49.576	3.909
Increase (+)	41.883	141.961	67.349	40.194
Reduction (-)	-8.022	-6.508	-17.773	-36.285
Short term loans (F.41), net	0.000	0.098	0.003	0.057
Long-term loans (F.42)	33.861	135.355	49.573	3.852
Increase (+)	41.883	141.877	67.348	40.194
Reduction (-)	-8.022	-6.522	-17.775	-36.342
Equity and investment fund shares/units (F.5)	-82.282	33.578	5.599	-23.668
Portfolio investments, net(2)	4.624	3.104	13.515	6.742
Equity and investment fund shares/units other than portfolio investments	-86.906	30.474	-7.916	-30.410
Increase (+)	1.981	83.597	2.605	2.975
Reduction (-)	-88.887	-53.123	-10.521	-33.385
Financial derivatives (F.71)	-7.056	-97.259	-53.955	-0.087
Other accounts receivable (F.8)	255.105	-120.957	285.460	123.506
Other financial assets (F.1, F.6)	1.689	-0.584	0.547	0.679
Adjustments (2)	-47.278	44.102	-1 274.613	-520.434
Net incurrence (-) of liabilities in financial derivatives (F.71)	14.751	14.917	19.184	0.000
Net incurrence (-) of other accounts payable (F.8)	-43.253	-66.444	-968.079	-508.513
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-6.633	-0.859	-388.040	-8.378
Issuances above (-)/below (+) nominal value	-1.722	0.527	-16.155	9.922
Difference between interest (D.41) accrued (-) and paid (4) (+)	-10.516	1.633	27.556	-13.882
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-)(3) of foreign-currency debt (5)	0.001	94.809	55.808	0.122
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) (-)	0.094	-0.481	-4.887	0.295
Statistical discrepancies	-37.373	2.299	-0.230	-13.765
Difference between capital and financial accounts (B.9-B.9f)	-37.373	2.299	-0.230	-13.765
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt (1, 2)	**425.142**	**1 501.488**	**1 977.767**	**1 259.058**

***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: 17/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	**643.234**	**1 426.385**	**2 576.714**	**1 999.345**
Net acquisition (+) of financial assets (2)	265.400	264.785	907.262	48.469
Currency and deposits (F.2)	4.459	219.321	688.411	-136.500
Debt securities (F.3)	0.584	-13.370	1.232	0.202
Loans (F.4)	174.757	244.322	199.714	125.071
Increase (+)	337.754	413.460	346.108	285.674
Reduction (-)	-162.997	-169.138	-146.394	-160.603
Short term loans (F.41), net	-0.008	0.453	-0.057	-0.344
Long-term loans (F.42)	174.765	243.869	199.771	125.415
Increase (+)	336.360	412.999	345.041	285.674
Reduction (-)	-161.595	-169.130	-145.270	-160.259
Equity and investment fund shares/units (F.5)	-81.353	33.079	5.034	-24.347
Portfolio investments, net(2)	0.000	3.104	13.515	6.742
Equity and investment fund shares/units other than portfolio investments	-81.353	29.975	-8.481	-31.089
Increase (+)	5.757	83.049	2.015	2.199
Reduction (-)	-87.110	-53.074	-10.496	-33.288
Financial derivatives (F.71)	-7.056	-97.259	-53.955	-0.087
Other accounts receivable (F.8)	173.635	-120.755	66.322	83.446
Other financial assets (F.1, F.6)	0.374	-0.553	0.504	0.684
Adjustments (2)	-23.966	19.687	-1 109.649	-365.104
Net incurrence (-) of liabilities in financial derivatives (F.71)	14.751	14.917	19.184	0.000
Net incurrence (-) of other accounts payable (F.8)	-19.701	-91.250	-802.716	-354.922
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-6.462	-0.807	-387.809	-8.215
Issuances above (-)/below (+) nominal value	-1.722	0.527	-16.155	9.922
Difference between interest (D.41) accrued (-) and paid (4) (+)	-10.620	2.016	27.963	-14.011
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-)(3) of foreign-currency debt (5)	0.001	94.800	55.818	0.122
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)(-)	-0.213	-0.516	-5.934	2.000
Statistical discrepancies	-39.392	2.070	0.491	-15.681
Difference between capital and financial accounts (B.9-B.9f)	-39.392	2.070	0.491	-15.681
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt (1, 2)	**845.276**	**1 712.927**	**2 374.818**	**1 667.029**
Central government contribution to general government debt (a=b-c) (5)	**10 450.580**	**12 054.682**	**14 278.134**	**15 828.659**
Central government gross debt (level) (b) (2, 5)	11 808.523	13 521.450	15 896.268	17 563.297
Central government holdings of other sub sectors debt (level) (c)(5)	1 357.943	1 466.768	1 618.134	1 734.638

***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 central government.
(3) Due to exchange-rate movements.
(4) Including capital uplift.
(5) AF.2, AF.3 and AF.4. At face value.

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: 17/04/2023	Year			
	2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	**-174.845**	**45.760**	**84.385**	**-3.487**
Net acquisition (+) of financial assets [2]	269.035	13.001	143.489	123.229
Currency and deposits (F.2)	191.345	34.369	31.053	121.786
Debt securities (F.3)	-0.001	-0.001	0.000	-0.001
Loans (F.4)	2.226	0.208	1.143	-0.919
Increase (+)	2.276	0.676	2.101	4.775
Reduction (-)	-0.050	-0.468	-0.958	-5.694
Short term loans (F.41), net	0.000	0.098	0.000	0.000
Long-term loans (F.42)	2.226	0.110	1.143	-0.919
Increase (+)	2.276	0.578	2.101	4.775
Reduction (-)	-0.050	-0.468	-0.958	-5.694
Equity and investment fund shares/units (F.5)	-0.826	0.595	0.565	0.679
Portfolio investments, net[2]	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.826	0.595	0.565	0.679
Increase (+)	1.981	0.644	0.590	0.776
Reduction (-)	-2.807	-0.049	-0.025	-0.097
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	74.972	-22.140	110.685	1.684
Other financial assets (F.1, F.6)	1.319	-0.030	0.043	0.000
Adjustments [2]	-5.873	12.213	-107.534	-51.680
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)	-4.816	12.955	-108.021	-45.348
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.270	-0.148	-0.231	-0.163
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid [4] (+)	-0.550	-0.635	-0.319	-4.484
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-)[3] of foreign-currency debt [5]	-0.544	0.000	-0.010	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](-)	0.307	0.041	1.047	-1.685
Statistical discrepancies	2.345	-0.247	-0.721	1.717
Difference between capital and financial accounts (B.9-B.9f)	2.345	-0.247	-0.721	1.717
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in local government (S.1313) consolidated gross debt [1, 2]	**90.662**	**70.727**	**119.619**	**69.779**
Local government contribution to general government debt (a=b-c) [5]	**1 889.599**	**1 903.698**	**1 870.393**	**1 922.690**
Local government gross debt (level) (b) [2, 5]	2 062.613	2 133.340	2 252.959	2 322.738
Local government holdings of other sub sectors debt (level) (c) [5]	173.014	229.642	382.566	400.048

***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: 17/04/2023	Year 2019	2020	2021	2022
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	**-290.255**	**-150.980**	**-263.489**	**-274.945**
Net acquisition (+) of financial assets (2)	323.985	162.599	333.181	346.350
Currency and deposits (F.2)	302.827	116.715	212.377	344.617
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(2)	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)	21.162	45.885	120.804	1.738
Other financial assets (F.1, F.6)	-0.004	-0.001	0.000	-0.005
Adjustments (2)	-33.400	-12.096	-69.693	-71.405
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)	-33.400	-12.096	-69.693	-71.405
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	-0.330	0.477	0.001	0.000
Difference between capital and financial accounts (B.9-B.9f)	-0.330	0.477	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)	**-1 131.049**	**-1 247.762**	**-1 460.141**	**-1 803.907**
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)	1 131.049	1 247.762	1 460.141	1 803.907

***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: 17/04/2023	Year 2019	2020	2021	2022	2023 (planned)
2	**Trade credits and advances (AF.81 L)**	264.751	268.854	324.433	482.030	L
3	**Amount outstanding in the government debt from the financing of public undertakings**					
	Data:	133.940	140.410	170.395	186.994	L
	Institutional characteristics:					
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)**	30 233.270	30 257.869	32 991.283	38 389.910	41 831.000

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