

**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: 18/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023 (planned)
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
General government	S.13	-148.859	-1 342.832	-2 394.773	-1 789.334	-1 753.320
- Central government	S.1311	-613.959	-1 448.018	-2 546.572	-2 035.144	-1 851.593
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	174.845	-45.794	-89.535	20.519	-49.163
- Social security funds	S.1314	290.255	150.980	241.334	225.291	147.436
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		11 209.130	12 710.618	14 688.385	15 948.167	17 262.267
<i>By category:</i>						
Currency and deposits	AF.2	145.979	268.394	399.039	245.803	196.375
Debt securities	AF.3	9 332.480	10 396.078	12 046.117	13 472.251	15 361.400
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	15 361.400
Loans	AF.4	1 730.671	2 046.146	2 243.229	2 230.113	1 704.492
Short-term	AF.41	71.564	74.404	32.865	1.834	53.252
Long-term	AF.42	1 659.107	1 971.742	2 210.364	2 228.279	1 651.240
<b>General government expenditure on: Gross fixed capital formation Interest (consolidated)</b>	P.51g D.41 (uses)	1 553.637 207.694	1 716.904 195.470	1 807.611 162.071	1 515.204 168.712	2 230.715 264.866
<b>Gross domestic product at current market prices</b>	B.l*g	30 572.869	30 109.462	33 348.931	38 870.028	43 637.185

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: 18/10/2023	Year				
	2019	2020	2021	2022	2023 (planned)
<b>Working balance in central government accounts</b>	<b>-185.697</b>	<b>-1 102.719</b>	<b>-1 779.993</b>	<b>-1 518.942</b>	<b>-1 796.657</b>
Financial transactions included in the working balance	-26.215	92.526	19.503	-52.335	-51.870
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 (+/-)	-26.215	92.526	19.503	-52.335	-51.870
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
<i>Super dividends</i>	-31.902	-60.615	-10.009	-51.968	
<i>Gains / losses from exchange rate fluctuations</i>	-0.081	3.837	-0.149	-0.179	
<i>Correction on Latvian Olympic Committee</i>	1.302	1.528	0.051	1.814	
<i>Correction for ANFA/SMP transfers</i>	-3.295	-0.965	-0.955	-1.325	
<i>COVID-19 support by Altum</i>	0.000	138.400	10.408	-4.500	
Non-financial transactions not included in the working balance	-1.748	-289.552	-81.142	-53.565	-0.792
<i>Capital transfers</i>	-0.785	-288.722	-80.372	-45.000	-0.792
<i>Contributions to capital of international organisations</i>	-0.963	-0.830	-0.770	-8.565	
Difference between interest paid (+) and accrued (D.41)(-)	-10.457	9.138	34.175	-13.633	-22.473
Other accounts receivable (+)	-41.938	2.432	230.207	279.210	431.737
<i>Difference in cash and time adjusted cash (VAT, excise tax, electricity tax and solidarity tax)</i>	5.380	17.867	139.233	109.816	-29.494
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	18.385	-0.389	11.133	-16.132	
<i>EU correction</i>	-124.057	-132.834	-42.053	-24.893	362.185
<i>Accrued contributions to EU budget</i>	1.217	-5.540	-0.606	9.512	
<i>Advance payments</i>	69.501	18.447	90.887	85.379	
<i>Future period expenditures</i>	-10.465	89.642	19.719	117.144	
<i>Trade receivables</i>	-0.351	6.260	-0.404	-13.535	
<i>Other debtors</i>	-1.548	8.979	12.298	11.919	99.046
Other accounts payable (-)	-7.443	-41.933	-723.466	-337.038	-54.184
<i>Accounts payable to suppliers and contractors</i>	-13.947	-14.375	-42.592	-114.450	
<i>Advance payments and future period revenues</i>	-7.123	0.679	-13.271	-7.052	
<i>Liabilities on personnel</i>	18.846	-12.830	-13.802	-3.599	
<i>Revenue from state-owned European Trading System permits auction</i>	11.467	0.844	-8.288	-21.790	
<i>Correction of mobile phone licenses</i>	-4.663	1.533	1.181	-12.386	
<i>The undivided contributions paid to STA</i>	0.000	0.000	-346.034	-17.856	
<i>RRF</i>	0.000	0.000	-237.380	-194.205	
<i>Other creditors</i>	-12.023	-17.784	-63.280	34.300	-54.184
Working balance (+/-) of entities not part of central government	-299.551	-114.911	-200.524	-343.526	-178.276
Net lending (+)/ net borrowing (-) of other central government bodies	-23.649	4.756	-11.770	27.971	-201.876
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-55.327	-30.990	9.779	-25.796	-224.302
<i>Balance of derived public persons and entities non-financed from budget</i>	18.170	17.403	25.901	33.828	
<i>Deposit Guarantee Fund</i>	13.508	18.343	-47.450	19.939	22.426
Other adjustments (+/-)	-17.261	-7.755	-33.562	-23.286	22.798
<i>Dividends paid by reclassified enterprises</i>	-6.155	-3.431	-2.431	-3.174	
<i>Balance of grants and donations</i>	-0.421	0.068	0.196	-1.652	
<i>Premium received</i>	-10.788	-4.091	-32.149	-28.020	
<i>Interest received</i>	-0.271	0.293	0.318	8.876	
<i>Claims of non-life insurance and earned premiums</i>	0.374	-0.594	0.504	0.684	
<i>Transition from national methodology to ESA 2010 principles</i>	0	0	0	0	22.798
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-613.959</b>	<b>-1 448.018</b>	<b>-2 546.572</b>	<b>-2 035.144</b>	<b>-1 851.593</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: 18/10/2023	Year				
	2019	2020	2021	2022	2023 (planned)
<b>Working balance in local government accounts</b>	<b>50.524</b>	<b>-39.613</b>	<b>-90.937</b>	<b>62.890</b>	<b>-28.687</b>
Financial transactions included in the working balance	21.781	2.873	2.492	2.405	12.315
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	21.781	2.873	2.492	2.405	12.315
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> )	0.000	0.000	0.000	0.000	12.315
<i>Superdividends</i>	0.000	-0.003	-0.610	-0.359	
<i>Revenue and expenditure from financial operations</i>	-0.381	-0.244	-0.018	-0.357	
<i>Riga City debt transaction</i>	3.120	3.120	3.120	3.120	
<i>Correction of the South Bridge costs</i>	19.042	0.000	0.000	0.000	
<i>Gains / losses from exchange rate fluctuations</i>	0.000	0.000	0.000	0.001	
Non-financial transactions not included in the working balance	-12.062	-15.507	-7.417	-4.836	0.000
<i>Capital transfers</i>	-12.062	-15.507	-7.417	-4.836	
Difference between interest paid (+) and accrued (D.41) (-)	5.321	5.621	6.348	2.606	7.086
Other accounts receivable (+)	69.503	-16.455	80.685	12.261	26.375
<i>Difference in cash and time adjusted cash (personal income tax)</i>	47.939	-16.966	81.478	1.974	16.893
<i>Advance payments</i>	-4.495	5.274	3.749	-3.035	
<i>Future period expenditures</i>	11.879	-4.732	2.979	5.400	
<i>Trade receivables</i>	-0.849	-3.527	1.851	3.381	
<i>Other debtors</i>	15.029	3.496	-9.372	4.541	9.482
Other accounts payable (-)	-3.337	-3.656	-58.112	-28.871	-33.981
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-18.385	0.389	-11.133	16.132	-12.619
<i>Accounts payable to suppliers and contractors</i>	-12.871	12.509	-15.652	-30.160	
<i>Advance payments and future period revenues</i>	35.293	-10.914	-9.716	9.876	
<i>Liabilities on personnel</i>	-2.633	-12.798	-5.232	-15.896	
<i>Other creditors</i>	-4.741	7.158	-16.379	-8.823	-21.362
Working balance (+/-) of entities not part of local government	0.000	0.000	0.000	0.000	0.000
Net lending (+)/ net borrowing (-) of other local government bodies	41.366	20.786	-22.856	-24.579	-22.962
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	41.366	20.786	-22.856	-24.579	-22.962
Other adjustments (+/-)	1.749	0.157	0.262	-1.357	-9.309
<i>Correction of Ogre Art School PPP project</i>	0.085	0.085	0.085	0.085	
<i>Interest receivable</i>	0.345	0.042	0.146	-0.126	
<i>Claims of non-life insurance and earned premiums</i>	1.319	0.061	0.043	0.000	
<i>Dividends paid by reclassified enterprises</i>	0.000	-0.031	-0.012	-1.316	
<i>Transition from national methodology to ESA 2010 principles</i>					-9.309
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>174.845</b>	<b>-45.794</b>	<b>-89.535</b>	<b>20.519</b>	<b>-49.163</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: 18/10/2023	Year				
	2019	2020	2021	2022	2023 (planned)
<b>Working balance in social security accounts</b>	<b>299.551</b>	<b>114.911</b>	<b>200.524</b>	<b>343.526</b>	<b>178.276</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	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	98.649	-47.743	-9.936
Difference in cash and time adjusted cash (social contributions)	22.952	59.476	99.151	-26.923	-9.936
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	-71.226	
Liabilities related to the social contributions to be passed to the second pillar (with delay four-month lag)	-6.323	12.645	-28.832	-30.018	
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	-41.247	
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	-20.904
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					-20.904
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>290.255</b>	<b>150.980</b>	<b>241.334</b>	<b>225.291</b>	<b>147.436</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: 18/10/2023	Year			
	2019	2020	2021	2022
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>148.859</b>	<b>1 342.832</b>	<b>2 394.773</b>	<b>1 789.334</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	360.934	112.286	857.849	48.037
Currency and deposits (F.2)	129.759	197.062	566.541	-33.592
Debt securities (F.3)	0.583	-13.371	1.232	0.201
Loans (F.4)	33.861	135.453	49.576	4.398
Increase (+)	41.883	141.961	67.349	40.194
Reduction (-)	-8.022	-6.508	-17.773	-35.796
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	4.341
Increase (+)	41.883	141.877	67.348	33.989
Reduction (-)	-8.022	-6.522	-17.775	-29.648
Equity and investment fund shares/units (F.5)	-28.284	21.765	4.989	-43.072
Portfolio investments, net <sup>(2)</sup>	4.624	3.104	13.515	6.742
Equity and investment fund shares/units other than portfolio investments	-32.908	18.661	-8.526	-49.814
Increase (+)	1.981	83.597	2.605	2.757
Reduction (-)	-34.889	-64.936	-11.131	-52.571
Financial derivatives (F.71)	-7.056	-97.259	-53.955	-0.087
Other accounts receivable (F.8)	230.382	-130.780	288.919	119.510
Other financial assets (F.1, F.6)	1.689	-0.584	0.547	0.679
<b>Adjustments <sup>(2)</sup></b>	-47.278	44.102	-1 274.613	-574.807
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	-562.768
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 <sup>(4)</sup> (+)	-10.516	1.633	27.556	-13.905
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>	0.001	94.809	55.808	0.122
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> (-)	0.094	-0.481	-4.887	0.200
<b>Statistical discrepancies</b>	-37.373	2.268	-0.242	-2.782
Difference between capital and financial accounts (B.9-B.9f)	-37.373	2.268	-0.242	-2.782
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>425.142</b>	<b>1 501.488</b>	<b>1 977.767</b>	<b>1 259.782</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: 18/10/2023	Year			
	2019	2020	2021	2022
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>613.959</b>	<b>1 448.018</b>	<b>2 546.572</b>	<b>2 035.144</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>294.675</b>	<b>243.152</b>	<b>937.404</b>	<b>56.772</b>
Currency and deposits (F.2)	4.459	219.321	688.411	-137.976
Debt securities (F.3)	0.584	-13.370	1.232	0.202
Loans (F.4)	174.757	244.322	199.714	125.599
Increase (+)	337.754	413.460	346.108	285.674
Reduction (-)	-162.997	-169.138	-146.394	-160.075
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	125.943
Increase (+)	336.360	412.999	345.041	285.674
Reduction (-)	-161.595	-169.130	-145.270	-159.731
Equity and investment fund shares/units (F.5)	-27.355	21.269	5.034	-43.174
Portfolio investments, net <sup>(2)</sup>	4.624	3.104	13.515	6.742
Equity and investment fund shares/units other than portfolio investments	-31.979	18.165	-8.481	-49.916
Increase (+)	5.757	83.049	2.015	2.199
Reduction (-)	-37.736	-64.884	-10.496	-52.115
Financial derivatives (F.71)	-7.056	-97.259	-53.955	-0.087
Other accounts receivable (F.8)	148.912	-130.578	96.464	111.524
Other financial assets (F.1, F.6)	0.374	-0.553	0.504	0.684
<b>Adjustments <sup>(2)</sup></b>	<b>-23.966</b>	<b>19.687</b>	<b>-1 109.649</b>	<b>-422.590</b>
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	-410.585
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 <sup>(4)</sup> (+)	-10.620	2.016	27.963	-14.034
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>	0.001	94.800	55.818	0.122
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> (-)	-0.213	-0.516	-5.934	0.200
<b>Statistical discrepancies</b>	<b>-39.392</b>	<b>2.070</b>	<b>0.491</b>	<b>-2.585</b>
Difference between capital and financial accounts (B.9-B.9f)	-39.392	2.070	0.491	-2.585
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>845.276</b>	<b>1 712.927</b>	<b>2 374.818</b>	<b>1 666.741</b>
<b>Central government contribution to general government debt (a=b-c)<sup>(5)</sup></b>	<b>10 450.580</b>	<b>12 054.682</b>	<b>14 278.134</b>	<b>15 828.371</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	11 808.523	13 521.450	15 896.268	17 563.009
Central government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	1 357.943	1 466.768	1 618.134	1 734.638
<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 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: 18/10/2023	Year			
	2019	2020	2021	2022
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-174.845</b>	<b>45.794</b>	<b>89.535</b>	<b>-20.519</b>
Net acquisition (+) of financial assets <sup>(2)</sup>	269.035	12.998	138.351	132.239
Currency and deposits (F.2)	191.345	34.369	31.053	121.866
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	0.051
Reduction (-)	-0.050	-0.468	-0.958	-0.970
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	0.051
Reduction (-)	-0.050	-0.468	-0.958	-0.970
Equity and investment fund shares/units (F.5)	-0.826	0.592	-0.045	0.102
Portfolio investments, net <sup>(2)</sup>	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	-0.826	0.592	-0.045	0.102
Increase (+)	1.981	0.644	0.590	0.558
Reduction (-)	-2.807	-0.052	-0.635	-0.456
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	74.972	-22.140	106.157	11.191
Other financial assets (F.1, F.6)	1.319	-0.030	0.043	0.000
<b>Adjustments <sup>(2)</sup></b>	<b>-5.873</b>	<b>12.213</b>	<b>-107.534</b>	<b>-40.729</b>
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	-36.067
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 <sup>(4)</sup> (+)	-0.550	-0.635	-0.319	-4.499
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>	-0.544	0.000	-0.010	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> (-)	0.307	0.041	1.047	0.000
<b>Statistical discrepancies</b>	<b>2.345</b>	<b>-0.278</b>	<b>-0.733</b>	<b>-0.199</b>
Difference between capital and financial accounts (B.9-B.9f)	2.345	-0.278	-0.733	-0.199
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>90.662</b>	<b>70.727</b>	<b>119.619</b>	<b>70.792</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 889.599</b>	<b>1 903.698</b>	<b>1 870.393</b>	<b>1 923.702</b>
Local government gross debt (level) (b) <sup>(2, 5)</sup>	2 062.613	2 133.340	2 252.959	2 323.751
Local government holdings of other sub sectors debt (level) (c) <sup>(5)</sup>	173.014	229.642	382.566	400.049
<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 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: 18/10/2023	Year			
	2019	2020	2021	2022
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-290.255</b>	<b>-150.980</b>	<b>-241.334</b>	<b>-225.291</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>323.985</b>	<b>162.599</b>	<b>311.026</b>	<b>296.869</b>
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 <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)	21.162	45.885	98.649	-47.743
Other financial assets (F.1, F.6)	-0.004	-0.001	0.000	-0.005
<b>Adjustments <sup>(2)</sup></b>	<b>-33.400</b>	<b>-12.096</b>	<b>-69.693</b>	<b>-71.578</b>
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	-71.578
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>	<b>-0.330</b>	<b>0.477</b>	<b>0.001</b>	<b>0.000</b>
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
<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>-1 131.049</b>	<b>-1 247.762</b>	<b>-1 460.141</b>	<b>-1 803.907</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>	1 131.049	1 247.762	1 460.141	1 803.907
<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: 18/10/2023	Year				
		2019	2020	2021	2022	2023 (planned)
2	<b>Trade credits and advances (AF.81 L)</b>	264.751	268.854	324.433	387.730	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	133.940	140.410	170.395	186.994	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>	30 127.509	30 104.544	32 729.695	38 298.826	42 873.996

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