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inventories based on ESA 2010 — 2018/LV/NA-BOP’

**ANNUAL SECTOR ACCOUNTS INVENTORY  
(ESA 2010)**

**Final Report**

**2021**

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## Abbreviations

ANA	Annual National Accounts
ASA	Annual Sector Accounts
BoP	Balance of Payments
CFC	Consumption of fixed capital
CIF	Cost, insurance, freight
COICOP	Classification of individual consumption by purpose
CSB	Central Statistical Bureau of Latvia
EDP	Excessive Deficit Procedure
ESA 2010	European System of Accounts, 2010
FISIM	Financial intermediation services indirectly measured
FOB	Free on board
GDP	Gross domestic product
GFCF	Gross fixed capital formation
GFS	Government Finance Statistics
GNI	Gross National Income
GVA	Gross Value Added
HBS	Household Budget Survey
HFCE	Household final consumption expenditure
MFI	Monetary financial institutions
NA	National Accounts
NACE	Statistical Classification of Economic Activities in the European Community Rev. 2
NPISH	Non-profit institutions serving households
PIM	Perpetual Inventory Method
PPF	Private Pension Funds
QSA	Quarterly sector accounts
ROW	Rest of the World
SBS	Structural Business Statistics
SUT	Supply use tables
TP	Transmission programme

## **Section A – General overview**

### **1. Organisational aspects**

#### **1.1. Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets**

Annual and quarterly non-financial sector accounts in Latvia are compiled by the Central Statistical Bureau of Latvia (CSB).

According to the stipulations of laws of the Republic of Latvia, regulations of the Cabinet of Ministers, and Regulations of the Central Statistical Bureau, the CSB is a direct management institution operating under the supervision of the Ministry of Economics and is the leading performer and coordinator of statistical works in the country. The CSB is responsible for the organisation of the statistical work and authenticity of the data it has produced by summarising the information obtained from respondents.

The framework document governing the official statistics and activity of the CSB is Statistics Law (adopted by the Saeima on 4 June 2015 and which has come into force on 1 January 2016) and EU Regulation.

In order to fulfil the requirements of the national Statistics Law, the Cabinet of Ministers annually issues the Regulations on Official Programme of Statistics that comprises various types of the most significant statistical information, which is collected and compiled by the CSB, ministries and other state institutions, and is available to the information users in published form or by making requests regarding the collection of information to the responsible institution. The Official Programme of Statistics provides the substantiation for work performance, content of the statistical information, identifies information sources, the responsible institution and frequency, methods for summary data collection and available sets for development of the statistical data.

The supervisory control performed by the top management of the CSB, as well as by management of the Macroeconomic Statistics Department, is reflected by follow-up procedures regarding the inclusion of national accounts issues into the Official Programme of Statistics and the annual Work Programme of the CSB in compliance with the requirements of laws and regulations in force. The annual Work Programme is a very detailed list of tasks for each production and/or support unit of the CSB. It separately covers all stages/processes of production of every set of statistical information – preparation for surveys, collection of survey data and processing of administrative data, control and verification of data, imputation, processing of aggregates, analysis, estimations and publishing/dissemination. Each task is performed with strict deadlines and the units are responsible for the execution thereof.



Co-operation with sources outside the CSB is performed via concluded bilateral agreements on delivery of data necessary for both parties. Such agreements regulate the co-operation of the CSB with the national central bank - Latvijas Banka, Financial and Capital Market Commission, Ministry of Agriculture, State Revenue Service, State Land Service, State Employment Agency, State Social Insurance Agency and other institutions that maintain information systems on issues of interest of State Statistics. There is a special section within the CSB – Administrative Data Processing Section – which coordinates the flow of administrative data.

Annual sector accounts (ASA) are produced mainly by Macroeconomic Statistics Department Annual National Accounts section. Government sector data are compiled by the Government Finance Section of the same department. ASA is compiled following the European system of national and regional accounts in the European Union (ESA 2010) as defined in Regulation (EU) No 549/2013 of the European Parliament and the Council of 21 May 2013.

Annual and quarterly financial sector accounts, the compilation of the balance of payments (BoP) are the responsibility of the Latvijas Banka. Cooperation between the CSB and the Latvijas Banka ensures the exchange of information on transactions with the Rest of the World (ROW). Ad-hoc meetings are also held to solve and discuss relevant issues.

## **1.2. Organisation chart**

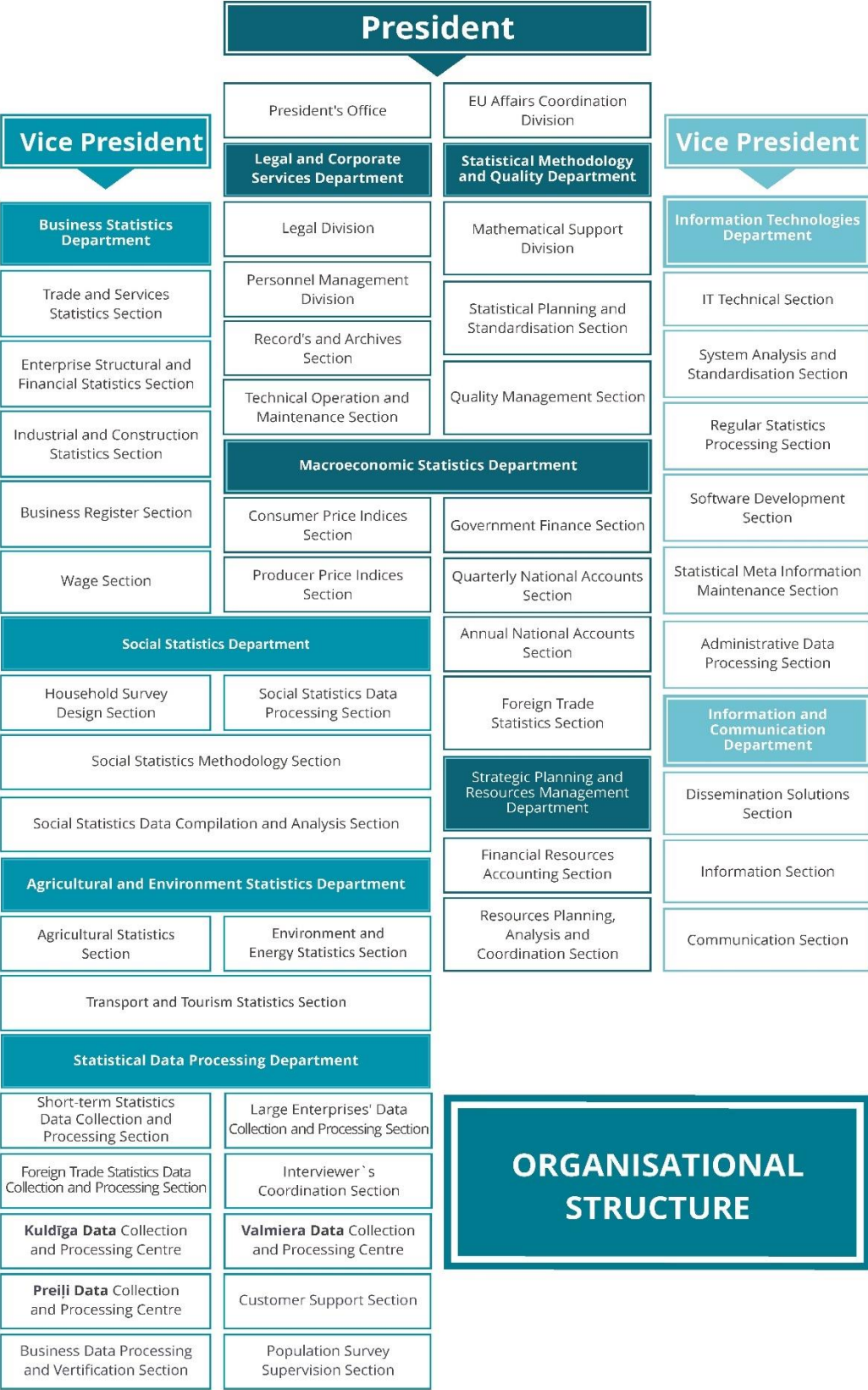
To produce national accounts, the Annual National Accounts Section uses an extensive volume of statistics compiled by other CSB sections. National accounts are compiled by the following sections, which form part of the Macroeconomic Statistics Department:

- Annual National Accounts Section (positions – 14, number of staff currently – 13) is responsible for the calculation of GDP from annual data sources, production of non-financial sector accounts, supply-use tables, input-output tables, regional accounts, as well as for issues related to GNI own resource and VAT own resource purposes;
- Quarterly National Accounts Section (positions – 8, number of staff currently – 7) is responsible for quarterly national accounts;
- Government Finance Section (positions – 10, number of staff currently – 10) is responsible for the calculation of General Government institutional sector (S.13), financial sector accounts, and General government debt and deficit.

Directly 8 persons in full time equivalent are involved in the compilation of the non-financial ASA.

The person coordinating the drafting of the ASA inventory: Inese Medne, e-mail: [inese.medne@csb.gov.lv](mailto:inese.medne@csb.gov.lv), telephone: +371 67366799.

**Figure 1.** The structure of the Central Statistical Bureau of Latvia as of 01/2021



## **2. ASA compilation overview**

### **2.1. Data Sources**

Compilation of ASA involves the use of a large amount of statistical data sources, including administrative and fiscal records, as well as indirect adjustments performed to ensure full coverage of the total economy.

Administrative and fiscal data are obtained regularly on annual or even more frequent basis and cover all relevant units. Statistical surveys are also carried out regularly – almost all surveys are conducted on annual basis and only some as a regular periodic survey, no ad-hoc surveys are conducted. In statistical surveys the whole target population (registered enterprises, budgetary institutions, households and other legal entities) or only sample thereof are inquired. When statistical surveys do not cover all units, the missing data are imputed using administrative data or other methods.

Main data sources used for compilation of ASA in breakdown by institutional sectors are listed below:

#### Non-financial corporations (S.11)

Main direct data source for S.11 is Structural Business Survey. SBS survey combines data from the “Complex report on activities” survey (1-annual) and State Revenue Service, which provides annual accounting data on all economically active registered enterprises.

“Labour Force Survey” (1-LFS) is the main source used to obtain information about the labour market. It contains data on the number of employees and self-employed persons within the national economy. Main data source used to estimate components of income approach for S.11 is “Survey on Labour” (2-labour). The main source for gross fixed capital formation for S.11 is the “Report on the movement of investments”.

#### Financial corporations (S.12)

Primary data source for the Financial corporation’s sector (S.12) are data from the Financial and Capital Market Commission. Data from the Financial and Capital Market Commission are used for insurance companies, private pension funds, pension plans managed by private pension funds, state-funded pension scheme funding and investment funds. Data for the Central bank sector (S.121) are derived from the Latvijas Banka balance sheet and profit or loss statement. Data for the Monetary financial institutions (MFI) (excluding central bank) sector (S.122 and S.123) are covered by MFI statistics. MFI’s statistics is based on a census system with a 100 % response – all banks and branches are surveyed. Main data source used to estimate components of income approach for S.12 are “Survey on Labour” (2-labour). The main source for gross fixed capital formation for S.12 is the “Report on the movement of investments”.

### General government (S.13)

Primary data source for General Government sector is data from ‘Annual Report on Central Government Budget Execution and on Local Government Budgets of the Republic of Latvia’. It contains accounting data of budgetary institutions on annual basis and is used for the estimation of government sector’s aggregates, and it is prepared under the national budget and expenditure classifications. Data on reclassified units to S.13 are obtained from SBS survey.

### Households (S.14)

Primary data source for S.14 is SBS survey “Complex report on activities” (1-annual). Economic accounts for agriculture provides data used to estimate market output and intermediate consumption in household sector regarding NACE activity 01 Crop and animal production, hunting and related service activities. Main data sources used to estimate components of income approach are “Survey on Labour” (2-labour) and “Labour Force Survey” (1-LFS). The survey (1-LFS) also helps to collect data on monthly rent and area of dwellings rented from one household to another (private rent).

For Households sector additional data from State Revenue Service is used to obtain information about registered self-employed natural persons.

The main data source for gross fixed capital formation for S.14 is the “Report on the movement of investments” for enterprises. The gross fixed capital formation in dwellings is estimated using the price x quantity method. The data on square metre are derived from CSB Report on Building Permits Granted, New Construction and Commissioning of Buildings (questionnaire 1-BA till 2019) and Construction Information System (starting from the year 2020 all necessary data will be available in CIS). The surveys are compiled by the Industrial and Construction Statistics Section. The average prices per square metre for multi-dwelling houses and single dwelling houses are estimated basing on information from Price statistics department.

Household final consumption expenditure is estimated using several data sources; primary data sources are the Retail Trade Survey, survey “Complex report on activities” (1-annual) and the Household Budget Survey.

During balancing, estimates for S.14 are quite often adjusted based on indirect sources (counterpart information).

### Non-profit institutions serving households (NPISH) (S.15)

Main data source for S.15 is the State Revenue Service data from ‘Revenue and expenditure accounts’ and ‘Balance sheets indicators on assets and liabilities’ submitted by all non-profit institutions.

## Rest of the world (S.2)

The main source for the transactions of resident with non-resident institutional units is the Balance of Payments. The Balance of Payments of Latvia is a statistical statement summarizing economic transactions of Latvian residents with the rest of the world (non-residents).

## **2.2. Methods**

### **2.2.1. Compilation procedures**

#### **Data collection and processing**

ASA are compiled following the European system of national and regional accounts in the European Union (ESA 2010) as defined in Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013.

The process of compilation of ASA begins with identification of units which are involved in economy. For statistical needs, the CSB has built up and maintains the Statistical Business Register (SBR). SBR covers all legal units without threshold by size, legal form or activity class, namely, enterprises (including seasonal enterprises), legal natural persons carrying out economic activities and budgetary institutions. The main sources used for the maintenance of the SBR are the Enterprise Register and Taxpayer's Register. The "Law on Taxes and Fees" of the Republic of Latvia determines the order for registration of taxpayers in these registers. All enterprises are registered in the Enterprise Register, and they are also registered as taxpayers. Meanwhile all legal/natural persons carrying out economic activities and budgetary institutions are registered only in the Taxpayer's Register. In SBR, units are assigned with relevant activity code in accordance with the European Classification of Economic Activities (NACE Rev. 2) and institutional sector in line with ESA 2010 sectorisation principles.

The compilation process of the ASA is based on calculation on individual items for all institutional sectors and is carried out in breakdown by 89 activities, which are broken down by six main sectors: Non-financial corporations (S.11), Financial corporations (S.12), General government (S.13), Households (S.14), Non-profit institutions serving households (S.15) and Rest of the world (S.2).

The compilation methods and processes of ASA can be divided into four groups:

- 1) Direct estimation methods are methods based on sources that give a direct value for the variable to be estimated,
- 2) Indirect estimation methods are used in the absence of such a direct value and may comprise models, use of ratios, etc.,
- 3) Methods used in the GDP approach to ensure exhaustiveness,

#### 4) Balancing procedures.

Most of the data used by enterprises and institutions are obtained from statistical surveys or administrative records, which are based on direct data sources: on information from statistical surveys and information available from administrative data sources. In some cases, concepts of these laws and regulations are not harmonised with the definition and concepts of ESA 2010, therefore related conceptual adjustments are made.

#### **Adjustments to ESA concept**

The main conceptual adjustments for GDP production approach are inclusion of own-account gross fixed capital formation in output, evaluation of inventories and own-account gross fixed capital formation of market producers, treatment of research and development expenses, allocation of FISIM, insurances service charge, output of central bank to users in intermediate consumption, exclusion of payments for licences for using natural resources from intermediate consumption.

Final consumption expenditure of households is adjusted by following conceptual adjustments: allocation of FISIM to user sectors, allocation of implicit service charge of insurance and pension funding, household payments for licences, permits, etc., which are regarded as purchase of services not as taxes.

Since the final consumption expenditure of general government and NPISH calculation formula includes output, which is calculated as sum of costs and exclusion of own account gross fixed capital formation, the final consumption expenditure is corrected by conceptual adjustments, which relate to intermediate consumption (excluding weapon systems, research and development, allocation of FISIM, allocation of insurance to user sectors, allocation of holding gains), consumption of fixed capital (research and experimental development, originals, weapon systems), own-account gross fixed capital formation (research and experimental development, originals, other).

Conceptual adjustments made for gross fixed capital formation are residency adjustment for treatment of several shipping companies, research and experimental development, own account research and development, entertainment, literary or artistic originals, transfer costs of ownership of land and existing dwellings, own-account software, other own-account fixed assets for own final use and valuation adjustment of output for own final use for market producer – mark-up to receive own account GFCF at basic prices, treatment of weapon systems.

For change in inventories a conceptual adjustment is made due to valuation. Change in inventories should be valued at annual average prices. To acquire changes in inventories at correct prices, holding gains and losses are calculated. The mark up for valuation of

changes in inventories for work-in-progress and finished goods at basic prices are also applied.

Conceptual adjustments to exports and imports: imports of goods at CIF prices are recalculated at FOB prices, allocation of FISIM to user sectors, adjustment for exports of services, goods for processing (treatment of goods for processing on a net basis) and net exports of goods under merchanting.

### **Indirect estimation methods**

Indirect estimation methods are used for calculation of FISIM, insurance services. The services of owner-occupied dwellings are estimated by using the User-cost method. Quantity \* price method are used for estimation of some Household final consumption expenditure groups, for example, tobacco, alcohol, purchases of vehicles, energy consumption expenditure, actual rent of dwellings and for household investment in dwellings. The commodity flow is used for estimation of such HFCE expenditure groups as education services, health services, social protection, and cultural services. Consumption of fixed capital (CFC) are estimated indirectly using the perpetual inventory method (PIM).

### **Exhaustiveness adjustments**

In the production approach five non-exhaustiveness types, which are estimated for output and intermediate consumption, are identified: N1 (non-registered employment, households services produced by employing paid staff, legal activities, which households do not report to tax authorities), N2 (prostitution, narcotic, smuggling of tobacco, smuggling of alcohol, smuggling of fuel retail sale), N3 (own account single dwellings houses, own account major improvements of dwellings, own account agricultural products), N6 (adjustment to minimum wages for small and micro enterprises, adjustments to owner hidden profit of micro and small enterprises, vat-fraud), N7 (wages and salaries in kind, tips). All non-exhaustiveness adjustments made to GDP Production approach are also reflected in relevant aggregates of GDP Income approach.

Six types of non-exhaustiveness adjustments have been identified in the expenditure approach: adjustments N1 (underground producer) are made to some expenditure groups of HFCE, adjustments N2 (consumption of illegal goods), adjustment N3 (to gross fixed capital formation for own-account construction and major improvements of dwellings and to HFCE for the agricultural and forest products retained for own final use), N4 (adjustment to gross fixed capital formation is made for self-employed legal persons which are keeping single entry bookkeeping system, and to export and import of goods outside of INTRASTAT surveys), N6 to HFCE – for use of non-registered goods and services, N7 refers to HFCE (tips, wages and salaries in kind).





## **Balancing procedures**

### ANA balancing procedures

All three GDP approaches are based on various surveys and administrative data sources. Moreover, each approach produces statistical estimates, which are analysed on the basis of results acquired during the balancing process, and possible discrepancies are eliminated.

In the National Accounts of Latvia, GDP estimates are based on two approaches: production approach and expenditure approach. For income approach, net operating surplus and mixed income is derived as a residual item.

GDP by production and by expenditure approach in most cases is estimated independently. Predominance is given to the production approach. The data sources for the production approach are assumed as more reliable than those for the expenditure approach.

Annual GDP aggregates in current prices are compiled in a framework of supply and use tables. At first, the annual GDP is derived by all three approaches. The conceptual adjustments are included in all three approaches simultaneously. The consistency is ensured for conceptually balanced items (e.g., FISIM, imputed rent, non-market output, etc.). All GDP aggregates are compared with quarterly results and analysed at constant prices. If there are unexpected increases or decreases, it could be the situation when the activity or product is investigated until the responding legal unit. If there still are discrepancies between production and expenditure approaches, the discrepancy is included in the expenditure approach aggregate (changes in inventories) and in the income approach side aggregate (gross operating surplus and mixed income).

Data verification, analysis and balancing process of supply and use tables is carried out in several stages.

In the first stage the initial data are verified at a detailed level: comparison of predetermined items with published data, check of consistency for conceptually balanced items, comparison of data with the previous period and search for errors.

Then the first phase of the balancing process is launched. The large inconsistencies in products between supply and use sides are selected.

In the third stage, the second phase of the balancing process is carried out. Data for industries are analysed: the share of intermediate consumption to output, the income structure. Data are compared with the previous years.

In the last stage final balancing of products and activities is carried out where the structure of products could be changed without changing the totals of figures or balancing items, which were used to achieve completely balanced supply and use tables.

Data validation adjustments are made in two cases:

- to correct problems not solved by national accountants and arising when comparing two different data sources;
- in case of mistakes or implausible data, which have been spotted at other stages of the National Accounts compilation processes, and which will be removed in the next major revision.

### **ASA balancing**

During compilation process some transactions are balanced to ensure resources and uses are equal. Some distributive transactions (D.41, D.421, D.75, D.92 and D.99) are compiled in a sector-by-counterpart-sector matrix. This means that for each entry of these items both the sector and the counterpart sector have to be defined.

The difference between annual financial and non-financial accounts are regularly monitored but no reconciliation of financial and non-financial accounts has been done.

### **Technical framework of ASA compilation**

There is no special software developed for compilation of ASA. MS Excel is used for ASA compilation.

#### **2.2.2. Estimation of backward data**

ASA has been compiled in Latvia since statistical year 1995. In case of a conceptual change in methods the time series adjustments will generally run to the starting year of the series.

## **3. ASA consistency with related data sets**

### **3.1. ASA consistency between financial and non-financial annual accounts**

Until 2017 non-financial and financial accounts were compiled by CSB of Latvia, but from 2018 financial accounts are compiled by the Latvijas Banka. Various data sources are used to compile financial and non-financial accounts. The difference between annual financial and non-financial accounts are regularly monitored but no reconciliation of financial and non-financial accounts has been done. The lowest difference is in the general government sector.

In cooperation with the Latvijas Banka, in 2017 work on reconciliation of financial and non-financial accounts was started. During the last one in 2020 benchmark financial accounts were also revised, and it appeared that the gap between financial and non-financial accounts has decreased significantly.

### **3.2. ASA consistency with non-financial QSA data**

- ASA is a sum of QSA
- QSA is benchmarked on ASA
- Other case (please explain below)

Consistency between ASA and QSA is ensured as the QSA is benchmarked on latest ASA figures.

### **3.3. ASA consistency with other data sets**

#### **3.3.1. Consistency with main aggregates (Table 1 of ESA 2010 TP)**

ASA datasets are consistent with main aggregates (Table 1 of ESA 2010 TP). The consistency of tables is ensured simultaneously with the revision of annual national accounts (ANA).

#### **3.3.2. Consistency with main aggregates general government (Table 2 of ESA 2010 TP)**

ASA datasets are consistent with the main aggregates of the general government (Table 2 of ESA 2010 TP).

#### **3.3.3. Consistency with BoP data**

Balance of Payments (BoP) is the main source of ROW regarding primary income transactions. Starting from 2000, Latvian BoP has been compiled and published by the Latvijas Banka

Exports and imports of goods and services are calculated in accordance with the BoP and ESA 2010 methodology. Until 2013, there is difference of FISIM data included in export and import of services on BOP and FISIM included in export and import data in ANA. As of 2014, FISIM service data related to export and import are consistent with BoP data.

Slight deviation is possible between ASA and BoP for the following transactions: D.2; D.74, D.75 and D.76, however total D.7 matches.

## 4. Release policy

CSB of Latvia estimates, publishes and transmits data on annual sector accounts to Eurostat in accordance with the methodology of ESA 2010 and the deadlines set in ESA 2010 Transmission Program. ASA are released simultaneously with the annual national accounts (ANA) data. All published data are available in electronic form on CSB's website.

The sector accounts figures are presented in two tables:

- a full set of accounts of all institutional sectors from 1995 onwards is released in line with ESA 2010 TP Table 8 (<https://www.csb.gov.lv/en/statistics/statistics-by-theme/economy/gdp/is>) (only in Latvian);
- in the form of integrated economic accounts ([http://data1.csb.gov.lv/pxweb/en/ekfin/ekfin\\_ikp\\_sekt\\_ikgad/?tablelist=true](http://data1.csb.gov.lv/pxweb/en/ekfin/ekfin_ikp_sekt_ikgad/?tablelist=true)) (including metadata).

Nationally ASA are released after revisions caused by recalculation of data within Excessive Deficit Procedure notification's framework, T+10 and T+22.

Table 1 shows the timetable for the release of ANA and ASA.

**Table 1** Timetable for release of ANA and ASA

Version	Timeliness	Available statistics	Availability of data sources for compilation NA
Preliminary results (calculated as a sum of four quarters)	T + 2 months	ANA: Main aggregates – current price and chain volume (for production and expenditure): GDP and GVA GDP by main expenditure aggregates GDP by main income aggregates ASA: The full sequence of national accounts data for all institutional sectors are not achieved. Data available only for General Government sector (S.13), Total economy (S.1) and Rest of the world (S.2)	All GDP aggregates are based on short term statistics data.
Semi-final results (based mainly on quarterly data sources)	T + 9 months	ANA: The production account by A21 branches and total GDP at current prices and chain volume. Data available for Household final expenditure by purpose ASA: The full sequence of national accounts data for all institutional sectors. A full set of accounts of all institutional sectors from 1995 onwards is released in line with ESA 2010 TP Table 8.	GDP, GNI are based on short term statistics data, GFS and other sources are mainly quarterly.

<b>Version</b>	<b>Timeliness</b>	<b>Available statistics</b>	<b>Availability of data sources for compilation NA</b>
Final results	T + 21 months	ANA: The production account by A64 branches and total GDP at current prices and chain volume. GDP by main expenditure aggregates at current prices and chain volume. GDP by main income aggregates at current prices. ASA: From 1995 onwards a full set of accounts of all institutional sectors is released in line with ESA 2010 TP Table 8 in accordance with the latest revisions in ANA data.	Preliminary annual SBS survey, updated BoP and EDP, GNI issues. HFCE based on annual HBS survey, although combined data sources are based on preliminary SBS survey.
Final results	T + 24 months	Balance sheets for non-financial assets	
Supply-use tables	T + 36 months	ANA: SUT at current prices – matrix 64*64 to Eurostat	Final SBS survey data, updated BoP and EDP, GNI issues
Definitive results	T + 45 months	ANA: National accounts and SUT – integrated results ASA: From 1995 onwards a full set of accounts of all institutional sectors is released in line with ESA 2010 TP Table 8 in accordance with the latest revisions in ANA data.	SUT results are integrated in GDP, GNI

## 5. Revision policy

ASA revisions are always harmonized with other National Accounts datasets.

The CSB compiles quarterly and annual national accounts data. The annual and quarterly accounts are fully integrated so that quarterly accounts are fully adjusted to annual data when those are available.

The nature of the National Accounts is that in principle all the activities are linked, so that a change in one area will have an impact elsewhere, and, consequently, making revisions in one part of the National Accounts may lead to revisions through the system.

The most important annual routine revisions are GDP data revisions, government accounts revisions (including Excessive Deficit Procedure (EDP)) and revisions on BoP. BoP annual routine revisions usually covers the last three years.

Major revisions stand for such revisions that go behind the scope of routine revisions and usually influence all national accounts data series or at least a large part of them. Examples

include the integration of new Populations and Housing Census 2011 data, results of work on GNI reservations, implementation of ESA 2010 methodology. Major revisions are implemented in years ending with “4” or “9”.

Two main factors influence the timetable for compiling the national accounts: ESA 2010 data transmission programme and production process of source statistics.

The estimates of GDP for T+2 and T+9 months are based on short term statistics data.

The estimates of GDP for T+21 are based on annual SBS survey, GFS and the BoP data. The data for calculation of annual GDP are extracted from SBS survey in April (T+16 month). To align ASA with GFS (due to EDP data clarification process in October), data can be resent twice (not only at T+21, but also at T+22 months). The GFS, BoP data are then finalised.

The compilation of supply and use tables is based on the data from the final SBS survey. The inconsistencies between the preliminary and final SBS data are averted at this stage. Updates in GFS and BoP are also possible. At this stage, all data sources are looked through once more, and if any inconsistencies are found, the data are revised.

Data for the T+45 is considered as final. The results of supply and use tables are integrated in GDP aggregates.

If there is any EDP or GNI reservation, action point with significant impact on GNI, the revisions are included in GDP, GNI data as soon as possible in September of each year.

## **6. Remarks on problems**

There are no data for withdrawals of income from quasi-corporations (D.422). Currently its estimation is based on extrapolation method:  $D.422(t) = D.422(t-1) \times (S.14 B1G(t) / S.14 B1G(t-1))$ .

There is a problem of different data transmission deadline for ASA (30 September) and for EDP notification procedure where validation process ends in the second week of October.

## **7. Development plans**

In cooperation with the Latvijas Banka work on reconciliation of financial and non-financial accounts is in progress.

## Section B – Sector delineation

### 1. List of the (sub)sectors

In the table below, the (sub)sectors distinguished in the Latvian sector accounts compilation process are marked with a cross ('x').

**Table 2** List of sectors in the Latvian Sector Accounts

<i>Sector code</i>	<i>List of subsectors</i>	<i>Mark with 'x'</i>	<i>Additional breakdowns/ comments</i>
<b>S.11</b>	<b>Non-financial corporations</b>	x	
S.11001	- Public non-financial corporations		
S.11002	- National private non-financial		
S.11003	- Foreign controlled non-financial corporations		
<b>S.12</b>	<b>Financial corporations</b>	x	
S.121	- The central bank public	x	
S.122	- Deposit-taking corporations except the central bank	x	
S.123	- Money market funds		
S.124	- Non-MMF investment funds	x	
S.125	- Other financial intermediaries, except insurance corporations and pension funds	x	
S.126	- Financial auxiliaries	x	
S.127	- Captive financial institutions and money lenders	x	
S.128	- Insurance corporations	x	
S.129	- Pension funds	x	
<b>S.13</b>	<b>General government</b>	x	
S.1311	- Central government	x	
S.1312	- State government		
S.1313	- Local government	x	
S.1314	- Social security funds	x	
S14+S15	Households and Non-profit institutions serving households		
<b>S.14</b>	<b>Households</b>	x	
S.141+S.142	- Employers and own-account workers		
S.143 + S.144+ S.145	- Others than employers and own-account workers		
<b>S.15</b>	<b>Non-profit institutions serving households</b>	x	
<b>S.2</b>	<b>Rest of the world</b>	x	

## 2. Importance of institutional sectors in domestic economy

The table below illustrates the relative importance of the institutional sectors in the Latvian economy as regards the Value Added. The reference year is 2018 (final figures) as published in September 2020.

**Table 3** Value added by institutional sector, reference year 2018

<i>Sector</i>	<i>Value added (EUR million)</i>	<i>Share of value added (%)</i>
S.11	16 901	66.8
S.12	908	3.6
S.13	4 230	16.7
S.14	3 139	12.4
S.15	119	0.5
<b>Total</b>	<b>25 296</b>	<b>100.0</b>

## 3. Sector allocation of institutional units

Sector accounts are created by allocating units to sectors. Every institutional unit is allocated by sector on the basis of ESA 2010 concepts of institutional sectorisation. The relevant institutional sector code for each institutional unit is assigned according to the legal organisation form, the main activity code and the type of ownership. The evaluation of information on institutional units in accordance with market or non-market activity is also essential for inclusion of unit in certain institutional sector.

### **General government sector (S.13)**

The units included in the General government sector are recognized as non-market units. The general government sector includes:

- 1) Budgetary organizations (ministries and central institutions, institutions subordinated to ministries and central institutions, municipalities of cities under state jurisdiction, municipalities of counties, indirect local government organisations) are automatically classified into General government sector, because they (their revenue and expenditure) are fully linked with the central or local government budgets and are fully controlled by the government.
- 2) Derived public persons partially financed from the budget: other public person established by law or based on law. Such public person has conferred its own autonomous competence by law, which also includes establishing and approval of its own budget, such a person may have its own property, mainly public.
- 3) Organisations not financed from the budget: institutions of direct State administration subordinated to a member of the Cabinet performing certain State administration functions or tasks and whose activities are fully, except the case



- provided for in this Law, financed from the revenues thereof for the paid services provided and other own revenues, gifts, donations and foreign financial assistance);
- 4) Public foundations, also funds: an aggregate of property that has been set aside for the achievement of a goal specified by the founder, which shall not have a profit-making nature.
  - 5) Capital companies, non-profit institutions controlled and financed by central/local government (reclassified enterprises from S.11 to S.13 following 50% criterion, in accordance with ESA 2010, § 20.29-20.31).

The CSB department for Business Statistics maintains a register of units belonging to the sector of General Government.

### **Non-profit institutions serving households (S.15)**

As the units included in the Non-profit institutions serving households are recognized as non-market units, in the first step criteria is ensured for all unit's evaluation for market or non-market activity. All units operating as political or religious organizations are automatically classified to NPISH (S.15). All organizations with NACE 9411 (business and employers membership organisations) are reclassified to S.11. All units are also verified if they already are not on the list of general government sector.

In the next step, if organizations are related to Financial and insurance activities (NACE Rev.2 equal to "64", "65" or "66"), these organizations are defined in Financial corporations' sector (S.12).

For other units the 50 % criterion according to ESA2010, § 3.30-3.36 is ensured. If in the last three years more than 50 % of the production costs of unit were covered by sales, this unit is classified as market producer and reclassified to S.11; all remaining organizations are defined as NPISH (S.15).

### **Financial corporations (S.12)**

Financial corporations sector includes institutional units providing financial services and consists of subsectors S.121, S.122, S.124, S.125, S.126, S.127, S.128 and S.129.

S.121 (Central bank) includes the Latvijas Banka.

S.122 (Deposit-taking corporations except the central bank) includes NACE "64.19 Other monetary intermediation" - commercial banks, credit unions, electronic money institutions.

S.124 consists of investment funds and alternative investment funds, which are classified in NACE Rev.2 activity "64.30 Trusts, funds and similar financial entities".

S.125 includes companies, which are defined in ESA 2010 paragraphs 2.86-2.93 and S.127 consists of companies, which are defined in ESA 2010 paragraphs 2.98-2.99. S.125 and S.127 mostly include companies, which are classified in NACE Rev.2 activities "64.92 Other credit granting" and "64.99 Other financial service activities, except insurance and pension funding n.e.c.". Annual reports of companies are used to determine whether a company qualifies for S.125 or S.127 subsectors. S.125 also includes companies under

NACE Rev.2 “64.91 Financial leasing”. According to ESA 2010 paragraphs 2.14 (b) and 2.65 (f), all companies classified under “64.20 Activities of holding companies” are defined as S.127.

According to ESA 2010 paragraphs 2.94 -2.97, S.126 includes companies under NACE Rev. 2 “66.1 Activities auxiliary to financial services, except insurance and pension funding”, “66.2 Activities auxiliary to insurance and pension funding” and “66.3 Fund management activities”. Private pension funds (NACE “65.30 Pension funding”), according to ESA 2010 paragraph 2.110 (c), are also classified S.126.

S.128 includes life (NACE Rev.2 “65.11 Life insurance”) and non-life (NACE Rev.2 “65.12 Non-life insurance”) insurance corporations. S.129 consists of Private pension plans and State funded pension scheme.

In addition, there is the Financial and Capital Market Commission which is classified in NACE Rev.2 “84.11 General public administration activities” and the list with organizations under NACE “94.11 Activities of business and employer’s membership organisations” which are defined as S.126.

#### **Non-financial corporations (S.11)**

All corporations, quasi-corporations and cooperative organisations, non-profit societies, foundations which do not belong to the financial corporations, general government sector, non-profit institutions serving households are included in non-financial corporation sector. The S.11 also includes Non- profit professional organizations such as business and employer’s membership organisations (NACE Rev.2) which serves to S.11. Quasi corporations with foreign ownership, such as foreign owned real estate and branches are classified according to their activities either as part of S.11 or S.12.

#### **Households (S.14)**

The households sector includes individuals or group of individuals as consumers and as entrepreneurs producing market goods or goods for own final use.

The unincorporated enterprises (sole proprietorship, farming and fishing, self-employed persons, quasi- corporations) are usually included in Household sector, but if institutional unit has a complete set of accounts that enables its operating balances, savings, assets and liabilities to be separately identified and measured, it is reclassified to non-financial corporation sector.

Information on Self-employed persons is derived from tax reporting data of the self-employed obtained from the State Revenue Service.

Table 4. shows how the most important legal forms used in Latvia correspond to the institutional sectors.

**Table 4** Sector allocation based on the legal forms.

<i>Legal form</i>	<i>Criteria for sector allocation</i>	<i>Institutional sectors</i>
Corporations (Ltd, JSC, SE)	Annual accounting statements of corporations. Is corporation market producer? Does it provide financial services?	S.11, S.12, S.13
Individual Merchant	Annual accounting statement. Does it provide financial services?	S.11, S.12
Partnerships and cooperatives	Annual accounting statement. Does it provide financial services?	S.11, S.12
Branches and Representative Offices	Annual accounting statement. Does it provide financial services?	S.11, S.12
Unincorporated enterprises (sole proprietorship, farming and fishing, self-employed persons)	Annual accounting statement. Does it provide financial services? Has unit a complete set of accounts?	S.11, S.12, S.14
Central national bank	Financial statement of the Latvijas Banka	S.12
Commercial banks, savings banks, electronic money institutions, money market funds	Financial statements of monetary institutions	S.12
Investment Management companies	Investment Management Company Statement	S.12
Insurance companies, pension companies	Financial statements of insurance undertakings	S.12
Public service providers and agencies	Annual accounting statements of public service providers and agencies. Does it provide financial service?	S.11, S.12, S.13
Budgetary organisations, municipalities and funds	Central budget, Local budgets, State social insurance fund	S.13
Societies, foundations, religious organization, political organizations	Annual reports of societies, foundations and trade unions; Annual reports of religious organizations; Annual reports of political organizations (parties) and their partnerships. Is it political or religious organization? Does it provide financial service?	S.11, S.12, S.13, S.15

## 4. Matrix ‘Industries – (sub)sectors’

The following table shows the breakdown of value added by sectors and industries. The reference year is 2018 (final figures) as published in September 2020.

**Table 5** Value added at basic prices 2018, share (%)

<i>NACE 2, Rev. 2</i>	<i>Sectors (in GVA)</i>					
	<i>Total</i>	<i>S.11</i>	<i>S.12</i>	<i>S.13</i>	<i>S.14</i>	<i>S.15</i>
01 Crop and animal production, hunting and related service activities	1.8%	1.3%	0.0%	0.0%	0.5%	0.0%
02 Forestry and logging	2.2%	1.9%	0.0%	0.1%	0.2%	0.0%
03 Fishing and aquaculture	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
05-09 Mining and manufacturing	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%
10-12 Manufacture of food products, beverages and tobacco products	2.4%	2.0%	0.0%	0.0%	0.3%	0.0%
13-15 Manufacture of textiles, wearing apparel and leather products	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	3.0%	2.9%	0.0%	0.0%	0.1%	0.0%
17 Manufacture of paper and paper products	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
18 Printing and reproduction of recorded media	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
19 Manufacture of coke and refined petroleum products	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
20 Manufacture of chemicals and chemical products	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
22 Manufacture of rubber and plastic products	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
23 Manufacture of other non-metallic mineral products	0.9%	0.9%	0.0%	0.0%	0.0%	0.0%
24 Manufacture of basic metals	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
25 Manufacture of fabricated	1.0%	1.0%	0.0%	0.0%	0.0%	0.0%
26 Manufacture of computer	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
27 Manufacture of electrical	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
28 Manufacture of machinery	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
29 Manufacture of motor	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
30 Manufacture of other transport	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
31-32 Manufacture of furniture and other manufacturing	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
33 Repair and installation of machinery and equipment	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
35 Electricity, gas, steam and air conditioning supply	1.6%	1.6%	0.0%	0.0%	0.0%	0.0%
36 Water collection, treatment and supply	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
37-39 Sewerage; waste	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
41-43 Construction, civil engineering	6.4%	6.1%	0.0%	0.0%	0.3%	0.0%

<i>NACE 2, Rev. 2</i>	<i>Sectors (in GVA)</i>					
	<i>Total</i>	<i>S.11</i>	<i>S.12</i>	<i>S.13</i>	<i>S.14</i>	<i>S.15</i>
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	1.7%	1.4%	0.0%	0.0%	0.3%	0.0%
46 Wholesale trade, except of motor vehicles and motorcycles	6.8%	6.7%	0.0%	0.0%	0.1%	0.0%
47 Retail trade, except of motor vehicles and motorcycles	5.9%	5.1%	0.0%	0.0%	0.8%	0.0%
49 Land transport and transport via pipelines	3.8%	3.1%	0.0%	0.6%	0.1%	0.0%
50 Water transport	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
51 Air transport	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
52 Warehousing and support activities for transportation	3.9%	3.8%	0.0%	0.0%	0.1%	0.0%
53 Postal and courier activities	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%
55-56 Accommodation, food and beverage service activities	2.0%	2.0%	0.0%	0.0%	0.0%	0.0%
58 Publishing	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
59-60 Motion picture, video and television, sound recording, programming and broadcasting activities	0.3%	0.2%	0.0%	0.1%	0.0%	0.0%
61 Telecommunications	1.6%	1.6%	0.0%	0.0%	0.0%	0.0%
62-63 Computer programming, information service activities	3.3%	3.2%	0.0%	0.0%	0.1%	0.0%
64 Financial service activities	2.5%	0.0%	2.5%	0.0%	0.0%	0.0%
65 Insurance, reinsurance and pension funding	0.6%	0.0%	0.6%	0.0%	0.0%	0.0%
66 Activities auxiliary	0.5%	0.0%	0.5%	0.0%	0.0%	0.0%
68 Real estate	4.8%	4.3%	0.0%	0.2%	0.2%	0.0%
of which: imputed rents	7.6%	0.0%	0.0%	0.0%	7.6%	0.0%
69-70 Legal and accounting activities	2.0%	1.8%	0.0%	0.0%	0.2%	0.0%
71 Architectural	1.0%	0.9%	0.0%	0.1%	0.0%	0.0%
72 Scientific research	0.5%	0.1%	0.0%	0.4%	0.0%	0.0%
73 Advertising	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%
74 Other professional, scientific and technical activities	0.5%	0.4%	0.0%	0.0%	0.0%	0.0%
75 Veterinary activities	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
77 Rental and leasing	0.9%	0.9%	0.0%	0.0%	0.0%	0.0%
78 Employment	0.4%	0.4%	0.0%	0.0%	0.0%	0.0%
79 Travel agency, tour operator and other reservation service and related activities	0.2%	0.2%	0.0%	0.0%	0.0%	0.0%
80-82 Security and investigation	1.6%	1.4%	0.0%	0.1%	0.1%	0.0%
84 Public administration and defence; compulsory social security	7.8%	0.0%	0.0%	7.7%	0.0%	0.0%
85 Education	4.8%	0.4%	0.0%	4.2%	0.2%	0.1%
86 Human health activities	3.4%	1.1%	0.0%	2.0%	0.3%	0.0%
87-88 Social work activities	0.6%	0.1%	0.0%	0.4%	0.0%	0.1%
90-91 Creative	0.8%	0.1%	0.0%	0.6%	0.0%	0.0%
92 Gambling and betting activities	0.9%	0.9%	0.0%	0.0%	0.0%	0.0%
93 Sports activities and amusement and	0.5%	0.3%	0.0%	0.1%	0.0%	0.0%

<i>NACE 2, Rev. 2</i>	<i>Sectors (in GVA)</i>					
	<i>Total</i>	<i>S.11</i>	<i>S.12</i>	<i>S.13</i>	<i>S.14</i>	<i>S.15</i>
recreation activities						
94 Activities of membership organisations	0.3%	0.0%	0.0%	0.0%	0.0%	0.3%
95 Repair of computers and personal and household goods	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
96 Other personal service activities	0.6%	0.3%	0.0%	0.0%	0.3%	0.0%
97-98 Activities of households as employers	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%
99 Activities of extraterritorial organisations and bodies	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total share</b>	<b>100.0%</b>	<b>66.8%</b>	<b>3.6%</b>	<b>16.7%</b>	<b>12.4%</b>	<b>0.5%</b>

## Section C – Data sources

This Section provides a list of main data sources used for each of the distinguished sectors as indicated in the table below. The numbers attached to each of the listed data sources are used when referring to data sources in the subsequent Section D of this inventory.

**Table 6** List of main data sources

No	Data source name	Data source description	Used for sector(s):
DS1.	‘Annual Report on Central Government Budget Execution and on Local Government Budgets of the Republic of Latvia’	Type of data source: administrative	Main source for S.13 Used as counterpart sector for S.11, S.12, S.14, S.15
		Type of collection method: total data from reporting units	
		Reporting units: budgetary institutions (all).	
		Content: accounting data with details. Most of variables are broken down by local governments.	
		Valuation principle: cash	
		Organisation collecting data: The Treasury	
		Periodicity: annual	
		Timeliness: final data t+7	
DS2.	‘Complex report on activities’ (1-annual)	Type of data source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: annual sample survey	
		Reporting units: enterprise (includes economically active enterprises; does not include state and local government budget institutions, associations, foundations, funds, self-employed natural persons, garage, boat, horticultural co-operative societies)	
		Content: Data on net turnover, other operating income, grants and subsidies received, wages and salaries, and average number of persons employed are collected per each kind of enterprise activity (if enterprise is engaged in more than one kind of NACE activity). Data on inventories, costs, and dividends are collected as well.	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: preliminary data: t+10 after the end of the survey period. Final data: t+18 after the end of the survey period.	
DS3.	‘Balance of Payments’ (BOP)	Type of data source: statistical/administrative	Main source for S.2 Used as
		Type of collection method: Latvia’s BoP collection system is a mixed system, with	

No	Data source name	Data source description	Used for sector(s):
		<p>surveys supplemented by the International Transaction Reporting System (ITRS) and administrative data sources.</p> <p>Reporting units: residents shall be all institutions, including foreign institutions, registered and operating in the territory of the Republic of Latvia, as well as private persons whose households are located in Latvia and who do not leave Latvia for a period of time exceeding one year (excl. students). Diplomatic, consular and other official representative offices of the Republic of Latvia abroad shall also be regarded as residents.</p> <p>Non-residents shall be all institutions that are registered abroad and private persons whose households are located outside Latvia or who are staying in Latvia for a period of time not exceeding one year (excl. students). Foreign diplomatic and consular representative offices, those of international institutions, and other official representative offices in Latvia shall also be regarded as non-residents.</p> <p>Content: BoP reflects the transactions related to goods, services, income and transfers, and such net transactions that result in financial claims (assets) on or financial obligations (liabilities) to the rest of the world. It incorporates the current account, the capital account and the financial account, and net errors and omissions.</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Latvijas Banka, CSB, SJSC Riga International Airport, Financial and Capital Markets Commission, Ministry of Foreign Affairs, State Revenue Service, Ministry of Finance, The Treasury</p> <p>Periodicity: annual, quarterly, monthly</p> <p>Timeliness: quarterly data 65 days after reference period, annual data are updated when the corresponding quarterly data are available. Revised annual data available t+9</p>	counterpart for S.11, S.12, S.13, S.14, S.15
DS4.	'Economic accounts for agriculture' (EAA)	<p>Type of data source: statistical / administrative</p> <p>Type of collection method: surveys, census and administrative records</p> <p>Reporting units: peasant farms, household plots, agricultural statutory companies, specialised state farms, private subsidiary farms</p> <p>Content: data for estimation subsidies on</p>	S.14



No	Data source name	Data source description	Used for sector(s):
		<p>products and market output and intermediate consumption of households sector for NACE activity '01-Crop and animal production, hunting and related service activities', investments in major improvements to land, acquisition and disposals of livestock, investments in plantations yielding repeat production, machinery and equipment, other buildings and other, wages and salaries in cash, employers' actual and imputed social contributions</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Institute of Agrarian Resources and Economics (AREI), CSB, Farm Accountancy Data Network, Rural Support Service, State Revenue Service, Ministry of Agriculture, other state institutions and agricultural organizations.</p> <p>Periodicity: annual</p> <p>Timeliness: t+9</p>	
DS5.	'Complex report on activities' (2-annual)	<p>Type of data source: statistical</p> <p>Type of collection method: total survey</p> <p>Reporting units: budgetary institutions</p> <p>Content: accounting data</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: CSB</p> <p>Periodicity: annual</p> <p>Timeliness: t+10</p>	S.13
DS6.	'Report on issued building permits and commissioning of construction objects' (1-BA)	<p>Type of data source: statistical</p> <p>Type of collection method: full-scope survey</p> <p>Reporting units: local government construction authorities</p> <p>Content: commissioning of construction objects (in square meters of total floor space) by type of buildings</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: CSB</p> <p>Periodicity: quarterly, annual</p> <p>Timeliness: t+2</p>	S.14
DS7.	'Survey on energy consumption in the household' (EPM-1)	<p>Type of data source: statistical</p> <p>Type of collection method: sample survey</p> <p>Reporting units: households</p> <p>Content: data on consumption of energy resources</p>	S.14

No	Data source name	Data source description	Used for sector(s):
		Valuation principle: accrual Organisation collecting data: CSB Periodicity: every 5 years	
DS8.	'Report on labour' (2-labour)	Type of data source: statistical, administrative Type of collection method: sample survey, Reporting units: enterprise Content: number of employees, hours paid and worked, wages and other labour costs, job vacancies Valuation principle: accrual Organisation collecting data: CSB Periodicity: quarterly Timeliness: 60 days after the reference quarter	S.11, S.12, S.13, S.14, S.15
DS9.	Financial and Capital Market Commission (FCMC)	Type of data source: administrative Type of collection method: accounting statements Reporting units: Commercial banks, credit unions, insurance companies and insurance brokerage companies, participants of financial instruments market, as well as private pension funds, and other Content: <ul style="list-style-type: none"> <li>- Profit or loss account of non-life insurance companies;</li> <li>- Profit or loss account of life insurance companies;</li> <li>- Balance sheet of non-life insurance companies;</li> <li>- Balance sheet of life insurance companies;</li> <li>- Summary profit or loss account of investment brokerage firms;</li> <li>- Profit or loss account of investment management companies;</li> <li>- Summary of income/expenses for investment funds;</li> <li>- Summary of the movement of pension plan net assets;</li> <li>- Income and expenses of investments plans for state-funded pension scheme assets;</li> <li>- As well as information characterising transactions performed (number, kind and amount of transactions).</li> </ul> Valuation principle: accrual Organisation collecting data: Financial and Capital Market Commission Periodicity: quarterly and annually Timeliness: t+2	Main source for S.12 Used as counterpart for S.11, S.13, S.14, S.15

No	Data source name	Data source description	Used for sector(s):
DS10.	'Household budget survey' (1-MBA, 2-MBA)	Type of data source: statistical Type of collection method: sample survey Reporting units: private household Content: characteristics of the household composition, employment of household members, household living conditions, disposable land area, household cash income components, income in kind received from employer or social aid, cultural and household facilities, household consumption expenditure as well as consumption of food products received free of charge Valuation principle: cash Organisation collecting data: CSB Periodicity: every three years Timeliness: t+6 after the end of survey period	S.14 Used for conceptual adjustments for S.11, S.12, S.15
DS11.	Latvijas Banka	Type of data source: administrative Type of collection method: accounting data Reporting units: Latvijas Banka Content: Banknote production and coinage costs, Maintenance and operation of information systems, Other operating expenses, Compensation of employees Social security costs, fees and commissions and other similar expenses, other administrative expenses and other ordinary expenses Valuation principle: accrual Organisation collecting data: Latvijas Banka Periodicity: quarterly Timeliness: t+2	Main source for S.12 Used as counterpart for S.11, S.13, S.14, S.15
DS12.	'Labour force survey' (1-LFS)	Type of data source: statistical Type of collection method: sample survey Reporting units: members of households Content: about monthly rent and area of the dwelling: whether household lives in rented dwelling, whether dwelling is rented from private owner (homeowner, apartment owner etc.), total area rented (in square meters), amount of calculated (required) rental cost for the previous month (in euros). Used also for non-exhaustiveness adjustments calculation (N1, Labour input method) Valuation principle: accrual	S.11, S.14

No	Data source name	Data source description	Used for sector(s):
		Organisation collecting data: CSB Periodicity: quarterly and annual Timeliness: 80 days after the end of the survey period	
DS13.	Lotteries and Gambling Supervision Inspection (LGSI)	Type of data source: statistical Type of collection method: full-scope survey Reporting units: licensed gambling organizers Content: amounts paid for the games, amounts paid out to the winners, gambling and lottery tax Valuation principle: - Organisation collecting data: Lotteries and Gambling Supervision Inspection Periodicity: quarterly Timeliness: deadline for data submission: 20 days after the reference quarter	S.14, S11
DS14.	'Survey on management of housing stock' (5-housing stock)	Type of data source: statistical Type of collection method: sample survey Reporting units: enterprises managing own, rented or supervised housing stock Content: revenue from the rent of the accommodation spaces, revenue from the management of accommodation spaces, expenditure on current repair of residential dwellings, expenditure on capital repair and reconstruction of residential dwellings, total floor space of the residential dwellings in the management and ownership at the end of the year, in m2 Valuation principle: accrual Organisation collecting data: CSB Periodicity: annual Timeliness: deadline for data submission t+3	S.14
DS15.	'National Real Estate Cadastre'	Type of data source: register data Type of collection method: census Reporting units: natural person Content: dwelling stock Valuation principle: - Organisation collecting data: State Land Service Periodicity: - Timeliness: regularly updated	S.14
DS16.	State Revenue Service	Type of data source: administrative Type of collection method: accounting data Reporting units: all units registered in Taxpayer's Register and State Enterprise Register	S.11, S.12, S.13, S.14, S.15

No	Data source name	Data source description	Used for sector(s):
		Content: <ul style="list-style-type: none"> <li>• Data from companies reports ‘Annual accounts’ – balance sheet indicators on assets and liabilities, profit or loss accounts, and annexes to the reports;</li> <li>• Revenue and expenditure accounts on the activities of societies, foundations and trade unions, religious organisations and political organisations (parties) and their unions;</li> <li>• Data on self-employed persons;</li> <li>• Data on various taxes and duties, as well as data about excise goods;</li> <li>• Data on trade in goods with third countries – Single Administrative Document of the SRS Customs Board.</li> </ul> Valuation principle: accrual Organisation collecting data: State Revenue Service Periodicity: annual and more frequent, depending on variable Timeliness: depending on variable	
DS17.	‘Road Traffic Safety Directorate of the Republic of Latvia’ (CSDD)	Type of data source: administrative Type of collection method: accounting data Reporting units: enterprises Content: company car tax and vehicle maintenance tax Valuation principle: accrual Organisation collecting data: CSDD Periodicity: annual Timeliness: annual data t+1	S11, S.12, S.13, S.14, S.15
DS18.	‘Traveller survey’ (B-1, B-2)	Type of data source: statistical Type of collection method: survey Reporting units: foreign guests Content: number of travellers, country of residence of foreign guests, type of trip, expenditure during trip, and other Valuation principle: accrual Organisation collecting data: CSB Periodicity: quarterly, annual Timeliness: quarterly data available 53 days after reference period, annual data t+8	S.14
DS19.	‘Report on activities of tourism companies’ (1	Type of data source: statistical Type of collection method: survey Reporting units: travel agencies Content: annual total value of complex tourism	S.11, S.14

No	Data source name	Data source description	Used for sector(s):
	tourism)	services sold, including services sold to other tourism merchants, and other data Valuation principle: accrual Organisation collecting data: CSB Periodicity: annual Timeliness: deadline for data submission: 30 days after the reference year	
DS20.	‘Population survey on leisure and business travel’ (1-C)	Type of data source: statistical Type of collection method: sample survey Reporting units: private households Content: the number of travelers, age, gender, purpose of the journey, duration of the journey, destination of the journey, type of transport and accommodation used, reservation and travel expenses Valuation principle: accrual Organisation collecting data: CSB Periodicity: monthly Timeliness: t+8	S.14
DS21.	‘Report on wholesale, retail trade and repair of motor vehicles and motorcycles’ (1-trade/motor vehicles)	Type of data source: statistical Type of collection method: sample survey Reporting units: enterprises engaged in trade and repair of motor vehicles and motorcycles (Nace 45) Content: net turnover Valuation principle: accrual Organisation collecting data: CSB Periodicity: every five years Timeliness: deadline for submission t+5	S.14
DS22.	‘Report on retail trade turnover by groups of commodities’ (5-trade)	Type of data source: statistical Type of collection method: sample survey Reporting units: retail trade enterprises Content: net turnover Valuation principle: accrual Organisation collecting data: CSB Periodicity: every five years Timeliness: 18 months after the end of survey period	S.14
DS23.	‘Report on trade with EU member states’ (Intrastat surveys)	Type of data source: statistical Type of collection method: threshold sampling Reporting units: enterprise Content: <ul style="list-style-type: none"> <li>• Commodity code of the Combined Nomenclature</li> <li>• Net mass</li> <li>• Quantity at supplementary unit</li> </ul>	S.2

No	Data source name	Data source description	Used for sector(s):
		<ul style="list-style-type: none"> <li>• Country of consignment</li> <li>• Country of origin</li> <li>• Invoice value</li> <li>• Nature of transaction</li> <li>• Statistical value (only Intrastat-1B, Intrastat-2B)</li> </ul> Valuation principle: accrual Organisation collecting data: CSB Periodicity: monthly Timeliness: provisional monthly data – on 40th day after the reference period, Final data t+8 after the end of the reference year	
DS24.	‘Single Administrative Document’ (SAD) of the SRS Customs Boards	Type of data source: administrative Type of collection method: customs cargo declaration Reporting units: importer/exporter Content: Declaration type, delivery terms, country of dispatch/origin/destination, nature of transaction, mode and nationality of transport, currency, commodity code accordingly CN (8 digits), description of goods, preference, procedure, gross/net mass, supplementary unit, invoiced/statistical value of commodity etc Valuation principle: accrual Organisation collecting data: SRS Customs Board Periodicity: - Timeliness: 3 times per month	S.2
DS25.	‘Report on wholesale turnover by groups of commodities’ (6-trade)	Type of data source: statistical Type of collection method: sample survey Reporting units: wholesale trade enterprises (Nace 46) Content: wholesale turnover in breakdown by groups of commodities for sale Valuation principle: accrual Organisation collecting data: CSB Periodicity: every five years Timeliness: 5 months after the end of survey period	S.14
DS26.	‘Survey on roads’ (1-roads)	Type of data source: statistical Type of collection method: full-scope survey Reporting units: public companies responsible for maintaining the road database Content: investments in the public roads and bridges	S.13

No	Data source name	Data source description	Used for sector(s):
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+8	
DS27.	‘Report on funding for local government streets and roads’ (2-roads)	Type of data source: statistical	S.13
		Type of collection method: full-scope survey	
		Reporting units: holders of infrastructure – local governments	
		Content: investments in local government roads and streets	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+8	
DS28.	‘National register of vehicles and their drivers’ (RTSD register)	Type of data source: administrative	S.14
		Type of collection method: census	
		Reporting units: natural person	
		Content: new and first-time registered vehicles	
		Valuation principle: -	
		Organisation collecting data: Road Traffic Safety Directorate	
		Periodicity: -	
		Timeliness: regularly updated	
DS29.	‘EU-SILC survey’ (1-EU-SILC, 2-EU-SILC, 3-EU-SILC)	Type of data source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: sample survey	
		Reporting units: private household	
		Content: data on goods and services received from employer free of charge ( <i>in kind</i> )	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+6	
DS30.	‘Report on the movement of investments’ (1-investments)	Type of data source: statistical/administrative	S.11, S.12, S.13, S.14
		Type of collection method: sample surveys	
		Reporting units: enterprises	
		Content: assets of stocks at the beginning and at the end of the period, intervening changes (total increases (revaluation, new acquisition) and total decreases (revaluation, sold, other changes)) and depreciation	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: Provisional results – 330 days after the reference period.	



No	Data source name	Data source description	Used for sector(s):
		Final results – 510 days after the reference period.	
DS31.	'Report on the movement of investments' (2-investments)	Type of data source: statistical/administrative Type of collection method: sample surveys Reporting units: budgetary institutions Content: assets of stocks at the beginning and at the end of the period, intervening changes (total increases (revaluation, new acquisition) and total decreases (revaluation, sold, other changes)) and depreciation Valuation principle: accrual Organisation collecting data: CSB Periodicity: annual Timeliness: Provisional results – 330 days after the reference period. Final results – 510 days after the reference period.	S.13
DS32.	'State Unified Computerised Land Register'	Type of data source: administrative Type of collection method: census Reporting units: natural and legal persons, state and local government Content: new dwelling transaction price, square meters of dwellings, details of the property owner etc. Valuation principle: accrual Organisation collecting data: Court Administration Periodicity: - Timeliness: regularly updated	S.14
DS33.	'Survey of consumer prices'	Type of data source: statistical Type of collection method: sample survey Reporting units: enterprises Content: prices Valuation principle: - Organisation collecting data: CSB Periodicity: monthly, quarterly, annual Timeliness: t+13	S.11, S.12, S.13, S.14, S.15
DS34.	'Reports on industrial producer prices' (1-RC and 2-RC)	Type of data source: statistical Type of collection method: sample survey Reporting units: enterprises Content: producer prices in industry Valuation principle: - Organisation collecting data: CSB Periodicity: monthly, annual	S.11, S.12, S.13, S.14, S.15

No	Data source name	Data source description	Used for sector(s):
		Timeliness: t+13	
DS35.	'Survey of the lease provision' (1-leasing)	Type of data source: statistical	S.12, S.13, S.11, S.14, S.15
		Type of collection method: survey	
		Reporting units: enterprise (Nace 64.91)	
		Content: financial leasing, operating lease, factoring portfolio	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: quarterly	
		Timeliness: 48 days after the end of survey period	
DS36.	'Report on implementation of scientific work in business enterprise sector' (2-research)	Type of data source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: sample survey	
		Reporting units: enterprise	
		Content: Intramural R&D expenditure, R&D personnel	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+18	
DS37.	'Report on costs' (1-costs)	Type of data source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: sample survey	
		Reporting units: enterprises and budgetary institutions	
		Content: costs of purchased services and inventories of materials	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+10	
DS38.	'Report on implementation of scientific work in higher education institutions, scientific institutions under their supervision' (1-research)	Type of data source: statistical	S.11, S.12, S.13, S.14, S.15
		Type of collection method: census	
		Reporting units: all higher education institutions and research organizations administered thereof, clinics operating under the direct control of/ administrated by/ associated with higher education institutions	
		Content: R&D expenditure, R&D personnel	
		Valuation principle: accrual	
		Organisation collecting data: CSB	
		Periodicity: annual	
		Timeliness: t+8	
DS39.	'Report on implementation of scientific work and	Type of data source: statistical	S.11, S.12, S.14
		Type of collection method: data were collected through a combination of both census and sampling	

No	Data source name	Data source description	Used for sector(s):
	innovation in business enterprise sector' (2-innovation)	Reporting units: enterprise Content: number of innovation active enterprises, innovation expenditure Valuation principle: accrual Organisation collecting data: CSB Periodicity: every two years Timeliness: t+18	
DS40.	'Report of government sector scientific institutions on implementation of scientific work' (3-research)	Type of data source: statistical Type of collection method: census Reporting units: all organizations recorded in the register of scientific institutions, the activity of which is financed primarily from the government budget (except institutions included in the higher education sector). Content: R&D expenditure, R&D personnel Valuation principle: accrual Organisation collecting data: CSB Periodicity: annual Timeliness: t+8	S.11, S.12, S.13, S.15
DS41.	'Latvia's Television' (LTV)	Type of data source and collection method: secondary Reporting units: 'Latvia's Television' Content: data on all the programs broadcasted and budget needed for the production of those programmes. National Procurement Project. Valuation principle: accrual Organisation collecting data: National Electronic Mass Media Council (NEPLP) Periodicity: annual Timeliness: t+6	S.13
DS42.	'Radio Latvia' (LR)	Type of data source and collection method: secondary Reporting units: 'Radio Latvia' Content: data on all the programs broadcasted and budget needed for the production of those programmes. Report on the Execution of Public Procurement Valuation principle: accrual Organisation collecting data: National Electronic Mass Media Council (NEPLP) Periodicity: annual Timeliness: t+6	S.13
DS43.	Latvian authors' society 'Copyright and Communicatio	Type of data source: secondary Type of collection method: accounting statement Reporting units: natural persons, enterprises	S.11, S.13, S.14, S.12

No	Data source name	Data source description	Used for sector(s):
	n Consulting Agency/Latvian Authors Association' (Authors' society AKKA/LAA)	Content: royalties paid to Latvian authors and publishers of musical, literary, dramatic, visual, audio-visual and choreographic works Valuation principle: accrual Organisation collecting data: Latvian authors' society 'Copyright and Communication Consulting Agency/Latvian Authors Association' (Authors' society AKKA/LAA) Periodicity: monthly	
DS44	Prison Administration Board	Type of data source: administrative Type of collection method: census Reporting units: prisons Content: the number of prisoners, employment of prisoners, and average gross monthly salary Valuation principle: - Organisation collecting data: Prison Administration Board (subjected to Ministry of Justice) Periodicity: annual Timeliness: t+2	S.14
DS45.	'Report on the operation of pharmacy'	Type of data source: administrative Type of collection method: accounting data Reporting units: pharmacies Content: turnover Valuation principle: accrual Organisation collecting data: State Agency of Medicine Periodicity: annual Timeliness: t+3	S.14
DS46.	'Report on construction activity' (1-construction)	Type of data source: Statistical Type of collection method: sample survey Reporting units: general constructors and subcontractors Content: total production value of construction work for customers and particular needs, costs of construction, new orders in construction, value of own account construction by kind of construction Valuation principle: accrual Organisation collecting data: CSB Periodicity: quarterly Timeliness: deadline for data submission: 30 days after the reference period	S.14
DS47.	'Report on the operation of the State-funded	Type of data source: administrative Type of collection method: accounting data Reporting units: State-funded Pension Scheme	Main source for S.12 Used as

No	Data source name	Data source description	Used for sector(s):
	pension scheme'	Asset Management Companies Content: data on State funded pension scheme (social contributions, pension scheme service charges etc.) Valuation principle: cash/accrual Organisation collecting data: The State Social Insurance Agency Periodicity: annual Timeliness: t+6	counterpart for S.14
DS48.	'Annual report of Net assets movement and liabilities of collective participation contracts of the Private open pension funds'	Type of data source: administrative Type of collection method: accounting data Reporting units: Private open pension funds Content: data on employment-related pension schemes Valuation principle: accrual Organisation collecting data: Financial and Capital Market Commission Periodicity: annual Timeliness: t+4	Main source for S.12 Used as counterpart for S.14
DS49.	'Report of the accounting for life-long pension obligations' (1-life pension)	Type of data source: statistical Type of collection method: survey Reporting units: life insurance companies providing a life pension service for State funded pension scheme participants Content: accrued pension entitlements and flows (the pay-out phase of State funded pension scheme, the option of life pension provision) Valuation principle: accrual Organisation collecting data: CSB Periodicity: annual Timeliness: t+6	Main source for S.12 Used as counterpart for S.14
DS50.	Information on revenue from the use of state capital (dividends)	Type of data source: administrative Type of collection method: accounting statement Reporting units: state-owned enterprises (SOEs) and SOEs in which the State is a shareholder Content: data on dividends Valuation principle: accrual Organisation collecting data: Ministry of Finance Periodicity: annual Timeliness: t+2	S.11, S.12
DS51.	Report of earnings structure (5-labour)	Type of data source: statistical Type of collection method: sample survey Reporting units: commercial company, sole trader, farm or fishery farm, institution,	S.11, S.12, S.13, S.14, S.15

No	Data source name	Data source description	Used for sector(s):
		organization, foundation, association or foundation registered with the State Revenue Service as a taxpayer with 10 and more employees Content: earning structure, number of employed persons Valuation principle: accrual Organisation collecting data: CSB Periodicity: every 4 year Timeliness: t+3	
DS52.	‘Annual report of Net Assets movement of First Closed Pension Fund’	Type of data source: administrative Type of collection method: accounting data Reporting units: First Closed Pension Fund Content: data on employment-related pension scheme Valuation principle: accrual Organisation collecting data: First Closed Pension Fund Periodicity: annual Timeliness: t+4	S.12

## Section D - Description by transaction

### P11 – Market output

Uses – not applicable (N/A)

Resources	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS2, DS19, DS36, DS38, DS13, DS29, DS10, DS16, DS1, DS33, DS34	<p>1)Conceptual adjustments - goods for resale, holding gains accounted for in changes of inventories, adjustment to exclude excise tax from production, adjustments to achieve consistent treatment of residency, local KAU, valuation of changes in inventories of finished goods and work-in-progress at basic prices, adjustment for travel agencies, allocation of output of transport of gases via pipeline, research and development capitalization adjustment, other conceptual and statistical adjustments, , adjustment to exclude mandatory procurement (D.39, OI) from net turnover (electricity producers).</p> <p>2)Exhaustiveness adjustments – N1 (non-registered employment), N6 (vat-fraud), N7 (wages and salaries in kind, tips)</p> <p>3)Estimation methods - the basis for output calculation for S.11 is net turnover + other income from economic activity + changes in unfinished goods, unfinished orders and finished goods Direct data sources are adjusted for conceptual and exhaustiveness adjustments.</p>
<b>S12</b>	DS2, DS9, DS5, DS16, DS11, DS3	<p>1)Conceptual adjustments – FISIM</p> <p>2)Exhaustiveness adjustments – N6 (adjustment for minimum wages for small and micro enterprises, adjustments for micro and small enterprises owners hidden profit)</p> <p>3)Estimation methods – direct data sources are adjusted for conceptual and exhaustiveness adjustments. Consumption of fixed capital (CFC) for those units which is calculated as sum of costs are calculated using the perpetual inventory method (PIM)</p>
<b>S13</b>	DS1, DS5	<p>1)Conceptual adjustments – N/A</p> <p>2)Exhaustiveness adjustments – N/A</p> <p>3)Estimation methods - direct data sources</p>
<b>S14</b>	DS2, DS16, DS4, DS3, DS33, DS34	<p>1)Conceptual adjustments – goods for resale, holding gains accounted for in changes of inventories, valuation of changes in inventories of finished goods and work-in-progress at basic prices, other conceptual and statistical adjustments,</p> <p>2)Exhaustiveness adjustments – N1 (non-registered employment, households services produced by employing paid staff), N2 (prostitution, narcotic, smuggling of</p>

		tobacco, smuggling of alcohol, smuggling of fuel retail sale, N6 (Vat-fraud), N 7 (tips) 3)Estimation methods – the basis for output calculation for S.14 is net turnover + other income from economic activity + changes in unfinished goods, unfinished orders and finished goods. Direct data sources are adjusted for conceptual and exhaustiveness adjustments.
<b>S15</b>	DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N7 (wages in kind) 3)Estimation methods - direct data sources, adjusted for exhaustiveness adjustments.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		For three enterprises the annual reports of corporations are used for the adjustment of S.11 to achieve consistent treatment of residency calculation.

## P12 – Output for own final use

Uses – N/A

Resources	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS51, DS37, DS43, DS30, DS39	1)Conceptual adjustments - own-account produced fixed assets, mark-up to receive own account GFCF at basic prices, own-account produced software, literary or artistic originals own account, own-account research and development for own final use, 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources, adjusted for conceptual adjustments
<b>S12</b>	DS51, DS30, DS36, DS37, DS39	1)Conceptual adjustments – own account R&D, own-account software, entertainment, literary or artistic originals own account, other own-account produced fixed assets 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources, adjusted for conceptual
<b>S13</b>	DS51, DS41, DS42, DS43, DS30, DS36, DS37, DS38, DS40, DS8	1)Conceptual adjustments – own account literary or artistic originals, own-account produced software, own account R&D, other own-account produced fixed assets 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources, adjusted for conceptual adjustments
<b>S14</b>	DS4, DS6, DS15, DS51, DS43, DS30, DS36, DS37, DS39	1)Conceptual adjustments – own account entertainment, literary or artistic originals, own account R&D, services of owner-occupied dwellings 2)Exhaustiveness adjustments – N3 (own account single



		<p>dwellings houses, own account major improvements of dwellings, own account agricultural products)</p> <p>3) Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments. Owner-occupied dwellings are calculated, using the User Cost Method. Taxes for imputed rent calculated as % using extrapolation and models. CFC are calculated using the PIM. The quantity * price method is used for estimation households' output for investments in dwellings.</p>
<b>S15</b>	DS36, DS37, DS38	<p>1) Conceptual adjustments – R&amp;D own account</p> <p>2) Exhaustiveness adjustments – N/A</p> <p>3) Estimation methods - direct data sources, adjusted for conceptual adjustments</p>
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### P13 – Non-market output

Uses – N/A

<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS3, DS2, DS3, DS33, DS5	<p>1) Conceptual adjustments – FISIM, holding gains accounted for in changes of inventories, allocation of insurance services,</p> <p>2) Exhaustiveness adjustments – N/A</p> <p>3) Estimation methods - non-market output is calculated as <i>sum of cost</i>' <math>P13=P2+D1+D29+P51c</math> Consumption of fixed capital (CFC) is calculated using the perpetual inventory method (PIM)</p>
<b>S14</b>	N/A	N/A
<b>S15</b>	DS16, DS3, DS36, DS37, DS40	<p>1) Conceptual adjustments – FISIM, HG, R&amp;D, allocation of insurance services</p> <p>2) Exhaustiveness adjustments – N/A</p> <p>3) Estimation methods – estimated as <i>sum of cost</i>' <math>P13=P2+D1+P51c+D29-D39</math> Consumption of fixed capital (CFC) is calculated using the perpetual inventory method (PIM)</p>
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P2 – Intermediate consumption

Resources – N/A

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS2, DS16, DS4, DS37, DS3, DS8, DS33, DS34, DS19, DS29, DS10, DS1	<p>1)Conceptual adjustments – adjustment of R&amp;D expenses, allocation of FISIM to users, goods for resale, holding gains accounted for in changes of inventories, adjustments to achieve consistent treatment of residency, local KAU, adjustment for travel agencies, allocation of insurance output to users, exclusion of payments for licences for using natural resources (land)</p> <p>2)Exhaustiveness adjustments – N1 (non-registered employment), N6 (adjustment for minimum wages for small and micro enterprises, adjustments for micro and small enterprises owners hidden profit), N7 (wages and salaries in kind)</p> <p>3)Estimation methods - the basis for intermediate consumption calculation for S.11 is raw materials, base materials, consumables and other goods ensuring enterprise activities + goods and services purchased for sale + payments for services. Direct data sources are adjusted for conceptual and exhaustiveness adjustments</p>
<b>S12</b>	DS2, DS9, DS5, DS16, DS11, DS3, DS8, DS37, DS29, DS10, DS33, DS34	<p>1)Conceptual adjustments – allocation of FISIM to users, adjustment to R&amp;D expenses, allocation of insurance output to users, allocation of Latvijas Banka output to users, holding gains accounted for in changes of inventories, exclusion of payments for licences for using natural resources (land),</p> <p>2)Exhaustiveness adjustments - N6 (adjustment for minimum wages for small and micro enterprises, adjustments for micro and small enterprises owners hidden profit), N7 (wages and salaries in kind)</p> <p>3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments</p>
<b>S13</b>	DS1, DS3, DS37, DS33, DS34	<p>1)Conceptual adjustments – allocation of FISIM to users, -adjustment of R&amp;D expenses R&amp;D, weapon system, allocation of insurance output to users, holding gains accounted for in changes of inventories,</p> <p>2)Exhaustiveness adjustments – N/A</p> <p>3)Estimation methods - direct data sources are adjusted for conceptual adjustments</p>
<b>S14</b>	DS2, DS4, DS16, DS3, DS8, DS29, DS10, DS1, DS33, DS34	<p>1)Conceptual adjustments – allocation of FISIM to users, adjustment for intermediate consumption of dwelling services of owner-occupiers and empty actual rent dwellings (repairs), -adjustment of R&amp;D expenses R&amp;D, allocation of insurance output to users, goods for resale, exclusion of payments for licences for using natural resources (land)</p>

		2)Exhaustiveness adjustments – N1 (non-registered employment), N2 (prostitution, narcotic, smuggling of tobacco, smuggling of alcohol, smuggling of fuel retail sale, N3 (own account single dwellings houses, own account major improvements of dwellings, own account agricultural products), N 7 (wages and salaries in kind) 3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments
<b>S15</b>	DS16, DS3, DS29, DS8, DS10, DS1	1)Conceptual adjustments – – allocation of FISIM to users, holding gains accounted for in changes of inventories, allocation of insurance output to users 2)Exhaustiveness adjustments - N 7 (wages and salaries in kind) 3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		For three enterprises the annual reports of corporation’s enterprises are used for the adjustment of S.11 to achieve consistent treatment of residency calculation.

### P31 – Individual consumption expenditure

Resources – N/A

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS16, DS3, DS36, DS38, DS40 DS5, DS8, DS37, DS33, DS34, DS51, DS41, DS42, DS43, DS30, DS2	1)Conceptual adjustments – FISIM, R&D, payments for licences for using natural resources (land), holding gains accounted for in changes of inventories, weapon systems, entertainment, literary or artistic originals own account, own-account produced software, own-account produced fixed assets, allocation of insurance output to users 2)Exhaustiveness adjustments – N 7 (wages and salaries in kind) 3)Estimation methods - Indirectly compiled: P3=P1-(P11+P131)-P12+D632. P31 and P32 are broken down by Nace codes
<b>S14</b>	DS2, DS10, DS19, DS20, DS22, DS25, DS45, DS13, DS28, DS14, DS3, DS29, DS8, DS1, DS18	1)Conceptual adjustments – allocation of FISIM, expenditures which tenants and owner-occupiers incur on materials and services for minor maintenance and repair, payments by households for licences, permits, etc. which are regarded as purchases of services, allocation of implicit service charge of insurance and pension funding 2)Exhaustiveness adjustments – N1 (adjustment for non-

	DS7, DS33, DS44, DS21	registered employment, households services produced by employing paid staff, legal activities which households do not report to tax authorities, N2 (prostitution, narcotic, smuggling of tobacco, smuggling of alcohol, smuggling of fuel retail sale, N3 (own account agricultural products produced), N 7 (wages and salaries in kind, tips) 3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments. Commodity Flow Model is used for expenditure of health, education products and social protection services estimated. CFC are calculated using the PIM, quantity*price methods are used for estimation of some Household final consumption expenditure groups (tobacco, alcohol, purchases of vehicles, energy consumption expenditure, actual rent of dwellings)
<b>S15</b>	DS16, DS3, DS36, DS38, DS40, DS37	1)Conceptual adjustments – FISIM, R&D, holding gains accounted for in changes of inventories 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments. CFC are calculated using the PIM. Indirectly compiled: $P3=P1-(P11 + P131)-P12+D632$
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P32 – Collective consumption expenditure

Resources – N/A

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS16, DS3, DS36, DS38, DS40, DS29, DS8, DS10, DS1	1)Conceptual adjustments – FISIM, R&D, holding gains accounted for in changes of inventories, weapon systems, entertainment, literary or artistic originals own account, own-account produced software, own-account produced fixed assets, allocation of insurance output to users 2)Exhaustiveness adjustments – N 7 (wages and salaries in kind) 3)Estimation methods - Indirectly compiled: $P3=P1-(P11+P131)-P12+D632$ . P31 and P32 are broken down by NACE codes
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A

<b>Balancing adjustments across all sectors</b>	N/A
<b>Additional details</b>	N/A

## P51G – Gross fixed capital formation

Resources – N/A

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS30, DS36, DS38, DS3, DS2, DS8, DS37, DS51, DS43, DS39	1)Conceptual adjustments – adjustment to achieve consistent treatment of residency, R&D, entertainment, literary or artistic originals purchased and own account, transfer costs of ownership of land, own-account software, own-account produced fixed assets, mark up to receive own account GFCF at basic prices 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments.
<b>S12</b>	DS30, DS36, DS38, DS40, DS2, DS8, DS37, DS51, DS43, DS39	1)Conceptual adjustments – R&D, entertainment, literary or artistic originals purchased and own account, transfer costs of ownership of land, own-account software 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments.
<b>S13</b>	DS1, DS31, DS30, DS26, DS27, DS36, DS38, DS40, DS2, DS37, DS51, DS43, DS42, DS41	1)Conceptual adjustments – R&D, entertainment, literary or artistic originals purchased and own account, transfer costs of ownership of land, own-account software, weapon system, own-account produced fixed assets 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments.
<b>S14</b>	DS4, DS30, DS32, DS6, DS36, DS38, DS3, DS2, DS8, DS37, DS51, DS46, DS33, DS15, DS39	1)Conceptual adjustments – R&D, entertainment, literary or artistic originals own account, transfer costs of ownership of land, transfer costs of existing dwellings 2)Exhaustiveness adjustments – N3 (own account major improvements of dwellings by households, own account single dwellings houses produced by households), N6 (self-employed) 3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments. Quantity * price model is used calculating investments in new dwelling houses acquired by households sector and major repairs for dwellings in households sector done by construction enterprises
<b>S15</b>	DS16, DS36, DS38, DS40, DS2, DS37,	1)Conceptual adjustments – R&D, transfer costs of ownership of land 2)Exhaustiveness adjustments – N/A

	DS51, DS8	3)Estimation methods - direct data sources are adjusted for conceptual adjustments.
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		P.51g is estimated as acquisitions less disposals of fixed assets. P.51g is calculated by main AN classifications groups. For three enterprises the annual reports of corporation's enterprises are used for the adjustment of S.11 to achieve consistent treatment of residency calculation.

## P52 – Changes in inventories

Resources – N/A

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS2, DS33, DS34	1)Conceptual adjustments – valuation of changes in inventories of finished goods and work-in-progress at basic prices, holding gains accounted for in changes of inventories 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments and balancing adjustment
<b>S12</b>	DS2, DS11, DS33, DS34	1)Conceptual adjustments – holding gains accounted for in changes of inventories 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S13</b>	DS1, DS2, DS33, DS34	1)Conceptual adjustments – holding gains accounted for in changes of inventories 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S14</b>	DS2, DS33, DS34	1)Conceptual adjustments – holding gains accounted for in changes of inventories, valuation of changes in inventories of finished goods and work-in-progress at basic prices, 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S15</b>	DS16, DS33, DS34	1)Conceptual adjustments – holding gains accounted for in changes of inventories 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual
<b>S2</b>	N/A	N/A

<b>Balancing adjustments across all sectors</b>	N/A
<b>Additional details</b>	<p>Changes of inventories consist of the following categories:</p> <ul style="list-style-type: none"> <li>• materials and supplies;</li> <li>• work-in-progress and finished goods;</li> <li>• goods for resale.</li> </ul> <p>The changes in inventories is balancing item between GDP Production approach and GDP from expenditure approach. The statistical discrepancy is included in S.11.</p>

### **P53 – Acquisition less disposals of valuables**

Resources – N/A

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - N/A
<b>S12</b>	DS11, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source. P53 for S12 is calculated from administrative data sources as the valuables on the aggregated opening balance minus the valuables on aggregated closing balance from balance sheets of monetary financial institutions and from the balance sheet of the national central bank - Latvijas Banka. P.53 for S.12 sector is included in the category AN.131 (non-monetary gold)
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source. P.53 of S.13 includes acquisitions less disposals of all three P.53 groups: AN.131 (non-monetary gold), AN.132 (works of art), AN.133 (jewellery)
<b>S14</b>	DS11	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source. Only collector coins issued by Latvijas Baka and sold to Households are included in P.53.
<b>S15</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A

<b>Additional details</b>	N/A
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## P61 – Exports of goods

Resources – N/A

Uses	Sources	Methods
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3, DS23, DS24	1)Conceptual adjustments – adjustment for net value of goods under merchanting, adjustment for goods for processing 2)Exhaustiveness adjustments – the adjustment for the completeness of data (adjustment N4) is made for the trade below the threshold for which enterprises should supply data (Intrastat surveys) 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P62 – Exports of services

Resources – N/A

Uses	Sources	Methods
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments - N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A



## P62F – Export of FISIM Services

Resources – N/A

Uses	Sources	Methods
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P71 – Imports of goods

Uses – N/A

Resources	Sources	Methods
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3, DS23, DS24	1)Conceptual adjustments – adjustment from CIF to FOB values of goods imports, adjustment for goods for processing 2)Exhaustiveness adjustments – adjustment (N4) is made for the trade below the threshold for which enterprises should supply data (Intrastat surveys), adjustment (N2)-import of illegal goods (alcohol, fuel, tobacco and drugs) 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P72 – Imports of services

Uses – N/A

Resources	Sources	Methods
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<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## P72F – Imports of FISIM Services

Uses – N/A

<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>Balancing adjustments across all sectors</b>		N/A

## D11 – Wages and salaries

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS8, DS16, DS2, DS29, DS13, DS10, DS4, DS11, DS1	1)Conceptual adjustments – adjustments to achieve consistent treatment of residency 2)Exhaustiveness adjustments – N1 (non-registered employment), N6 (underreported wages, minimum wages for small and micro enterprises), N7 (wages and salaries in kind, tips) 3)Estimation methods - direct data sources are adjusted for conceptual and exhaustiveness adjustments
<b>S12</b>	DS8, DS16, DS2, DS11, DS5, DS29, DS10, DS1, DS4	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N6 (underreported wages, minimum wages for small and micro enterprises), N7 (wages and salaries in kind)

		3)Estimation methods - direct data sources are adjusted for exhaustiveness adjustments
<b>S13</b>	DS8, DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N7 (wages and salaries in kind) 3)Estimation methods - direct data sources are adjusted for exhaustiveness adjustments
<b>S14</b>	DS8, DS4, DS5, DS2, DS16, DS29, DS10, DS13	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N1 (non-registered employment), N7 (wages and salaries in kind, tips) 3)Estimation methods - direct data sources are adjusted for exhaustiveness adjustments
<b>S15</b>	DS16, DS8, DS29, DS10	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N7 (wages and salaries in kind) 3)Estimation methods – direct data source is adjusted for exhaustiveness adjustments
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – Indirect method - residual calculation. S.14 is the residual item between D11 uses/resources of all sectors
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		D11 received by households are the residual of all paid employers' social contributions by all sectors after subtraction of paid D11 to the rest of the world.
<b>Additional details</b>		For three enterprises the annual reports of corporation's enterprises are used for the adjustment of S.11 to achieve consistent treatment of residency calculation.

### D12 – Employers' social contributions

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors

<b>S11</b>	DS8, DS16	1)Conceptual adjustments – adjustments to achieve consistent treatment of residency 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S12</b>	DS8, DS16, DS11	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S13</b>	DS8, DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S14</b>	DS8, DS4, DS2, DS16	1)Conceptual adjustments – adjustments to achieve consistent treatment of residency 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S15</b>	DS16, DS8	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – residual calculation. S.14 is the residual item between D12 uses/resources of all sectors
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		D12 received by households are the residual of all paid employers' social contributions by all sectors after subtraction of paid D12 to the rest of the world.
<b>Additional details</b>		The annual accounts of enterprises are used for the adjustment of S.11 to achieve consistent treatment of residency calculation.

## D21 – Taxes on Products

Uses	Sources	Methods
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<b>S1</b>		Sum of D21 resources S.13 and S.2
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – difference between tax revenues in cash and time adjusted tax revenues (VAT, excise tax, electricity tax, subsidized electricity tax) – accrued taxes (according to approved time adjustment method for each tax) minus cash tax receipts. 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS1	1)Conceptual adjustments – accrued contributions to EU budget 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources are adjusted for conceptual adjustments
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## D29 – Other taxes on Production

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS16, DS1, DS17	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S12</b>	DS16, DS1, DS17	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S13</b>	DS1, DS16, DS17	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.

<b>S14</b>	DS16, DS1, DS17	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S15</b>	DS16, DS1, DS17	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources. Emissions allowances are calculated on an accrual basis and subtracted from non-resident revenue
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		Taxes on production and imports are normally treated as taxes on products only when there is a clear link to goods or services. When such a link is hard to define, they are treated as Other taxes on production (D.29).

### D31 – Subsidies on Products

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors. There are two types of subsidies: for agriculture and for the produced biofuel
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS4	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	Direct data source. The value is usually zero
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		D31 is determined by the total level of D31 uses of the paying sectors but it is not attributed to subsectors
<b>S11</b>	N/A	N/A

<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### **D39 – Other subsidies on production**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – subsidy to renewable energy producers 2)Exhaustiveness adjustments – N/A 3)Estimation methods - from D3 subtract grants for the carriage of certain categories of passengers (these amounts are recorded in D63). D39=D3-D31. Subsidy to renewable energy producers, from additional data source: annual report of JSC „Enerģijas publiskais tirgotājs”.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	DS3, DS1	To estimate subsidies on production following formula is used $D39 = D3 - D31$
<b>S11</b>	DS1, DS4, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – NACE Rev.2 “39” and “45” are taken from the direct data source for the calculation of subsidies
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	DS3, DS1, DS4	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – residual calculation. S.14 is the residual item between total D39 resources minus S.11

		D.39 resources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D41G – Interest

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors.
<b>S11</b>	DS35, DS11, DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S12</b>	DS11, DS35, DS9, DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S13</b>	DS1, DS2, DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct cash data are obtained from DS1 and accrual information about reclassified enterprises to government sector are obtain from the statistical survey
<b>S14</b>	DS11, DS16, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S15</b>	DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS16, DS11, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S12</b>	DS11, DS35, DS9, DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S13</b>	DS1, DS2, DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct cash data are obtained from DS1 and accrual information about reclassified



		enterprises to government sector are obtain from the statistical survey
<b>S14</b>	DS11, DS16, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S15</b>	DS11	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

#### D41 – FISIM

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors.
<b>S11</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S12</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S13</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S14</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S15</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S12</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S13</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A

		3)Estimation methods - direct data sources.
<b>S14</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S15</b>	DS3, DS11, DS35	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D421 – Dividends

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors.
<b>S11</b>	DS2, DS50, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources DS3, DS50. Data source DS2 shows dividends paid by S.11 to other sectors (S.11, S.12, S.14).
<b>S12</b>	DS3, DS50, DS11	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources. Withdrawal of income of quasi-corporations (D.422) is deducted from the amount of data source DS3. Data source DS11 shows dividends paid by S.12 to sectors S.11, S.12, S.14, S.15.
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source. Withdrawal of income of quasi-corporations (D.422) is deducted from the direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS2, DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S12</b>	DS2, DS3, DS11, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources. Withdrawal of income of quasi-corporations (D.422) is deducted from

		the amount of data source DS3. The balance sheets of life and non-life insurance companies are used in the calculation of D.421
<b>S13</b>	DS1	1)Conceptual adjustments – superdividends – dividends paid to government that exceeds operating profit of the company; dividends paid by capital companies controlled and financed by central government – these amounts paid to government and excluded from the budget 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source adjusted with conceptual adjustments
<b>S14</b>	DS2, DS3, DS11, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data sources.
<b>S15</b>	DS3, DS11, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source. Withdrawal of income of quasi-corporations (D.422) is deducted from the direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		D.421 is compiled in a full sector-by-counter-part sector matrix. In general, most sectors have direct source data available for received dividends.

#### **D422 – Withdrawals from the income of quasi-corporations**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		S.11 estimation is made in residual calculation
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – D.422 S.11 use is estimated as a residual from D.422 total economy resources and D.422 S.2 uses
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		
<b>S11</b>	DS3	1)Conceptual adjustments – N/A

		2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - indirect estimation - based on extrapolation method: $D.422(t) = D.422(t-1) \times (S.14 B1G(t) / S.14 B1G(t-1))$ .
<b>S15</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		The only direct data source is the balance of payments. There are no data for withdrawals of income from quasi-corporations for households. Households is estimated based on extrapolation method. S.11, S.13 and S.15 resources is usually zero.

#### **D43 – Reinvested earnings on foreign direct investment**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source

<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source. Usually zero
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		The only data source is the balance of payments (sub-items of the primary and secondary income and capital account of the balance of payments, broken down by instrument, sector, country and group of countries).

#### **D441 – Investment income attributable to insurance policy holders**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source (life and non-life insurance)
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS9, DS37	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - indirectly calculated by using cost structure from data source DS 42: information is taken on purchased insurance, reinsurance and retirement savings services (except compulsory social security) from Nace 65 to break down non-life insurance by sector.
<b>S12</b>	DS9, DS37	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - indirectly calculated by using cost structure from data source DS 42: information is taken on purchased insurance, reinsurance and retirement savings services (except compulsory social security) from Nace

		65 to break down non-life insurance by sector.
<b>S13</b>	DS9, DS37	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - indirectly calculated by using cost structure from data source DS 42: information is taken on purchased insurance, reinsurance and retirement savings services (except compulsory social security) from Nace 65 to break down non-life insurance by sector.
<b>S14</b>	DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source (only life insurance)
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

#### **D442 – Investment income payable on pension entitlements**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS9, DS47, DS48, DS49, DS52	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	DS47, DS48, DS49	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods - counterpart information from S.12 D.442 uses
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A

<b>Balancing adjustments across all sectors</b>	S.14 D.442 resources is counterpart item for S.12 D.442 uses
<b>Additional details</b>	For PPF pension plans' employment-related part data sources for S.12 are as from 2019 onwards. For year 2018 (transition year) estimate for open PPF pension plans from data sources DS9 and DS48 was based on proportion calculation plus direct data from DS52.

### **D443 – Investment income attributable to collective investment fund shareholders**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		DS3 data source is the detailed balance of payments (sub-items of the primary and secondary income and capital account of the balance of payments, broken down by

	instrument, sector, country and group of countries).
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### D45 – Rent

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS2, DS4, DS37	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	DS2, DS4, DS37	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
Resources	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – S.14 D.45 rec is the residual item between S.1 D.45 uses/resources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S.14 D.45 rec is the residual item between S.1 D.45 uses/resources
<b>Additional details</b>		N/A

### D51 – Taxes on income

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – residual calculation. S.11 D.51 is



		the residual item between D.51 uses/resources of total economy (S.1+S.2)
<b>S12</b>	DS11, DS16, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources. From data source DS11 annual report information is derived tax of income as a percentage of profit.
<b>S13</b>	DS1, DS2	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from DS1 and accrual information about reclassified enterprises to government sector are obtain from the statistical survey
<b>S14</b>	DS1	1)Conceptual adjustments – solidarity tax adjustment 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source adjusted with conceptual adjustment
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – difference between tax revenues in cash and time adjusted tax revenues accrued taxes (according to approved time adjustment method for each tax) minus cash tax receipts. 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source is adjusted for conceptual adjustments
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		S.11 D.51 uses is the residual item between D.51 uses/resources of all sectors
<b>Additional details</b>		N/A

### D59 – Other current taxes

Uses	Sources	Methods
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<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source (sub-items of the primary and secondary income and capital account of the balance of payments, broken down by instrument, sector, country and group of countries).
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – S14 D59 uses is the residual item between D59 uses/resources of all sectors
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source (sub-items of the primary and secondary income and capital account of the balance of payments, broken down by instrument, sector, country and group of countries).
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		S.14 D.59 uses is counterpart item for S.13 D.59 resources
<b>Additional details</b>		N/A

### **D611 – Employers' actual social contributions**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A

<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.611 S.14 uses are estimated as a residual item between D.611 of total economy resources and D.611 S.2 uses
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS47, DS48, DS52	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – for Private Pension Funds pension plans’ employment-related part direct data sources DS52 and DS48. The total contributions transferred to state funded pension investment plans (data source DS47) are divided proportionally to the social security contribution rate, one part attributable to employers' contributions (D.611) and the other part to households (D.613).
<b>S13</b>	DS1	1)Conceptual adjustments – time lag adjustment 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source is adjusted for conceptual adjustments. Difference between tax revenues in cash and time adjusted tax revenues accrued taxes (according to approved time adjustment method for each tax) minus cash tax receipts.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		S14 D611 uses is the residual item between D611 resources/uses of all sectors.
<b>Additional details</b>		For PPF pension plans’ employment-related part data sources for S.12 are as from 2019 onwards. For year 2018 the data source for PPF were DS9 (Quarterly report of the Movement of Private Pension funds’ Pension Plan Net Assets of 4 <sup>th</sup> quarter 2018)

### D612 – Employers' imputed social contributions

Uses	Sources	Methods
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<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.612 S.14 uses is estimated as the sum of D.612 of all sectors resources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	S.11 D.612 resources is equal to S.11 D.122 uses
<b>S12</b>	N/A	S.12 D.612 resources is equal to S.12 D.122 uses
<b>S13</b>	N/A	S.13 D.612 resources is equal to S.13 D.122 uses
<b>S14</b>	N/A	S.14 D.612 resources is equal to S.14 D.122 uses
<b>S15</b>	N/A	S.15 D.612 resources is equal to S.15 D.122 uses
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		D612 correspond to flow D.122 in line with the paragraph 4.97 of ESA 2010

### D613 – Households' actual social contributions

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.613 S.14 uses are estimated as residual item between D.613 uses/ resources of all sectors
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>

<b>S1</b>		
<b>S11</b>	N/A	N/A
<b>S12</b>	DS47, DS52	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – for employment-related Private Pension Fund pension plan direct data source DS52. The total contributions transferred to state funded pension investment plans (data source DS47) are divided proportionally to the social security contribution rate, one part attributable to employers' contributions (D.611) and the other part to households (D.613).
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirectly calculated: S.13 D.613 = S.13 D.61 (data source DS1 adjusted with time lag adjustment) - D.611 - D.612.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D614 – Households' social contribution supplements

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.614 S.14 uses is counterpart for D.614 S.12 resources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	S.12 D.614 resources is equal to S.12 D.442 uses

<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D61SC – Social insurance scheme service charges

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.61SC S.14 uses is counterpart for D.61SC S.12 resources
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS9, DS47, DS48, DS49, DS52	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		For PPF pension plans' employment-related part data sources for S.12 are as from 2019 onwards. For year 2018 (transition year) estimate for open PPF pension plans from data sources DS9 and DS48 was based on proportion calculation <i>plus</i> direct data from DS52.

### D62 – Social Benefits other than social transfers in kind

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	S.11 D.62 uses is equal to the sum of S.11 D.612 and S.2 D.612 resources
<b>S12</b>	DS8, DS4, DS48, DS49, DS52	S.12 D.62 uses is equal S.12 D.612rec <i>plus</i> amounts of paid pensions from PPF pension plans' employment-related part (data sources DS48 and DS52) and Insurers (life pension) (data source DS49).
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	N/A	S.12 D.62 uses is equal to S.14 D.612
<b>S15</b>	N/A	S.12 D.62 uses is equal to S.15 D.612
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
Resources	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.62 S.14 resources are estimated as a residual item between D.62 of total economy uses and D.62 S.2 resources
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		D.62 S.14 resources is residual item between D.62 uses/resources
<b>Additional details</b>		For PPF pension plans' employment-related part data sources for S.12 are as from 2019 onwards. For year 2018 data from PPF pension plans' employment related part were compiled based on the estimation of the Finance Latvia Association (not mentioned in the data source list).

### D631 – Social transfers in kind – non-market production

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors

<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect calculation: S.13 D.631 uses = S.13 P.31 uses – S.13 D.632 uses
<b>S14</b>	N/A	N/A
<b>S15</b>	DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.631 S.14 resources are estimated as a residual item between D.631 uses of all sectors. Calculated as sum of D.631 S.13 and S.15 uses
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S.14 resources is the residual item between D.631 uses/resources of all sectors
<b>Additional details</b>		N/A

### **D632 – Social transfers in kind – purchased market production**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS2, DS51	1)Conceptual adjustments – public transport adjustment 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources adjusted for conceptual adjustment. From D.3 deducted government grants for public transport are recorded in D632.
<b>S14</b>	N/A	N/A
<b>S15</b>	DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A



		3)Estimation methods – direct data source
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods –D.631 S.14 resources are estimated as a residual item between D.631 uses. Calculated as sum of D.631 S.13 and S.15 uses
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S.14 resources is the residual item between D.631 uses/resources of all sectors
<b>Additional details</b>		N/A

### D71 – Net non-life insurances premiums

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – data of gross premiums written by type of non-life insurance is broken down by S11 and S14
<b>S12</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S13</b>	DS37, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – data from investment income attributable to insurance policy holders (the same as S.13 D.441 resources)
<b>S14</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – data of gross premiums written by type of non-life insurance is broken down by S11 and S14
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A

		3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D72 – Non-life Insurance Claims

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3, DS9	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – data of gross claims by type of non-life insurance is broken down by S11 and S14
<b>S12</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	DS1	1)Conceptual adjustments – accrual adjustments (the additional source is the Treasury’s financial accounting

		system) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources adjusted for conceptual adjustment
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – data of gross claims by type of non-life insurance is broken down by S11 and S14
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

#### **D74 – Current international cooperation**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – using counterpart information (the same as for S2 D74 resources)
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – using counterpart information (the same as for S13 D74 resources)
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – EU correction – revenues received from EU has been recognized according realized expenditures, taking into account advance payments (the additional sources are the Treasury’s financial accounting system and MoF and Central Finance and Contracting Agency EU funds MIS) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources adjusted for

		conceptual adjustment.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D75 – Miscellaneous current transfers

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources: most of the data from survey NPISH and detailed balance of payment are broken down by sectors
<b>S12</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources: most of the data from survey NPISH and detailed balance of payment are broken down by sectors
<b>S13</b>	DS1, DS2	1)Conceptual adjustments – accrual adjustments (the additional sources are the Treasury’s financial accounting system) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S14</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources: most of the data from survey NPISH and detailed balance of payment are broken down by sectors
<b>S15</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source from detailed BoP
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A

		3)Estimation methods – direct data source
<b>S12</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S13</b>	DS1, DS2	1)Conceptual adjustments – accrual adjustments (the additional sources are the Treasury’s financial accounting system) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources adjusted with conceptual adjustment
<b>S14</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources
<b>S15</b>	DS16, DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source: most of the data from survey NPISH
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source adjusted for the difference between S.2 D.76 and S.13 D.76
<b>Balancing adjustments across all sectors</b>		D.75 is balancing item between ASA and BoP to get the total D.7 match
<b>Additional details</b>		N/A

### D76 – VAT and GNI – based EU own resources

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – accrual adjustments (accrued contributions to EU budget) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data sources adjusted for conceptual adjustment.
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A

<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – using counterpart information (the same as for S13 D76 uses)
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### **D8 – Adjustment for the change in pension entitlements**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – S.12 D.61 rec – S.12 D.62 uses
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – using counterpart information (the same as S12 D8 uses)
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### D91 – Capital Taxes, receivable

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – using counterpart information (the same as S13 D.91 resources)
<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
Resources	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source (cash data)
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		S.11 resources is counterpart item for S.13 D.91 uses
<b>Additional details</b>		N/A

### D92 – Investment grants, receivable

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS2	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from data source DS1 and accrual information about reclassified enterprises to central and local government subsector are obtain from the statistical survey (DS2)
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A

<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – D.92 S.11 resources are estimated as a residual item between D.92 of total economy uses/resources
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1, DS2	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from data source DS1 and accrual information about reclassified enterprises to central and local government subsector are obtain from the statistical survey (DS2)
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		D.92 S.11 resources is a residual item between D.92 of total economy uses/resources
<b>Additional details</b>		N/A

### D99 – Other capital transfers, receivable

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – capital transfers – capital injections in loss making companies, guarantee calls 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from data source DS1 and accrual information about reclassified enterprises to central and local government subsector are obtain from the statistical survey (DS2). Capital transfers – capital injections in loss making companies (the source is “Reports on changes of government participation in associated and related capital companies” (yearly information, submitted by the Treasury)). Guarantee calls are always recorded as capital



		transfer expenditure (D.99) (the source is annual supplementary information of the Treasury “Annual Report of the Republic of Latvia on the Implementation of the State Budget and Local Government Budgets”).
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – indirect method: D.99 S.11 resources are estimated as a residual item between D.99 of total economy uses/resources
<b>S12</b>	N/A	N/A
<b>S13</b>	DS1	1)Conceptual adjustments – capital transfers – capital injections in loss making companies, guarantee calls 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from data source DS1 and accrual information about reclassified enterprises to central and local government subsector are obtain from the statistical survey (DS2). Capital transfers – capital injections in loss making companies (the source is “Reports on changes of government participation in associated and related capital companies” (yearly information, submitted by the Treasury)). Guarantee calls are always recorded as capital transfer expenditure (D.99) (the source is annual supplementary information of the Treasury “Annual Report of the Republic of Latvia on the Implementation of the State Budget and Local Government Budgets”).
<b>S14</b>	N/A	N/A
<b>S15</b>	DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source: inheritance received by NPISH
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Balancing adjustments across all sectors</b>		D.99 S.11 resources is a residual item between D.99 of total economy uses/resources
<b>Additional details</b>		For S.13 additional data source not included in Section C: “Reports on changes of government participation in associated and related capital companies”; “Annual Report of the Republic of Latvia on the Implementation of the State Budget and Local Government Budgets”

## P51C – Consumption of fixed capital

Uses	Sources	Methods
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS30, DS36, DS38, DS3, DS2, DS8, DS37, DS51, DS43, DS33, DS34	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – estimated indirectly using the perpetual inventory method (PIM)
<b>S12</b>	DS30, DS36, DS38, DS40, DS2, DS8, DS37, DS51, DS43, DS33, DS34	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – estimated indirectly using PIM
<b>S13</b>	DS1, DS31, DS30, DS26, DS36, DS38, DS40, DS2, DS37, DS51, DS27, DS43, DS42, DS41, DS33, DS34	1)Conceptual adjustments – research and development (AN.1171), weapon systems (AN.114), entertainment, literary or artistic originals (AN.1174) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – estimated indirectly using PIM
<b>S14</b>	DS4, DS30, DS32, DS6, DS36, DS38, DS3, DS2, DS8, DS37, DS51, DS46, DS33, DS15, DS33, DS34	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – estimated indirectly using PIM
<b>S15</b>	DS16, DS36, DS38, DS40, DS2, DS37, DS51, DS8, DS33, DS34	1)Conceptual adjustments – research and development (AN.1171) 2)Exhaustiveness adjustments – N/A 3)Estimation methods – estimated indirectly using PIM
<b>S2</b>	N/A	N/A
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	N/A	Resources is equal to S.11 P.51c uses
<b>S12</b>	N/A	Resources is equal to S.12 P.51c uses
<b>S13</b>	N/A	Resources is equal to S.13 P.51c uses

<b>S14</b>	N/A	Resources is equal to S.14 P.51c uses
<b>S15</b>	N/A	Resources is equal to S.15 P.51c uses
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		CFC is calculated for all fixed assets (except animals), including intellectual property products, major improvements to land and costs of ownership transfers. CFC is calculated using the perpetual inventory method (PIM) and for all institutional sectors. PIM generates an estimate of capital stock by accumulating past purchases of assets over their estimated service life; therefore to apply the PIM method, data on GFCF by all asset groups over the assets with the longest service life are collected.

### **NP – Acquisitions less disposals of non-produced assets**

<b>Uses</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>		Sum of all relevant subsectors
<b>S11</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S12</b>	DS30	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S13</b>	DS1, DS31, DS30	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct cash data are obtained from the “Annual Report on Central Government Budget Execution and on Local Government Budgets of the Republic of Latvia” (DS1) and accrual information about reclassified enterprises to central and local government subsector are obtain from the statistical survey (DS2).
<b>S14</b>	DS30	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S15</b>	DS16	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S2</b>	DS3	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>Resources</b>	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	N/A	N/A
<b>S11</b>	N/A	N/A

<b>S12</b>	N/A	N/A
<b>S13</b>	N/A	N/A
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

### EMP – Employment in number of persons

	<b>Sources</b>	<b>Methods</b>
<b>S1</b>	DS12, DS8, DS51	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – the employed population consists of employed person and self-employed persons. The main data source for the calculation of the number of employed population Labour Force Survey (LFS) is used, as it is household survey which includes all persons employed below 75 years, of which also self-employed persons. Total number of employed = number of employed persons - residents employed abroad + number of employed persons aged 75 and more from the Structure of Earnings Survey (DS51).
<b>S11</b>	N/A	N/A
<b>S12</b>	N/A	N/A
<b>S13</b>	DS8	1)Conceptual adjustments – N/A 2)Exhaustiveness adjustments – N/A 3)Estimation methods – direct data source
<b>S14</b>	N/A	N/A
<b>S15</b>	N/A	N/A
<b>S2</b>	N/A	N/A
<b>Balancing adjustments across all sectors</b>		N/A
<b>Additional details</b>		N/A

## Annex

### Annex to section D ‘Share of estimates per transaction/sector’

The shares of the estimated values in the total (estimated + observed) amount recorded are evaluated. ‘Observed amount’ refers to a value calculated through the use of direct sources, including through directly observed counterpart data. ‘Estimated amount’ refers to the value calculated by using statistical or modelling techniques.

The table below uses the following codes:

E80 – estimates dominate in the final value by more than 80%

E50 – estimates dominate in the final value between 50-80%

OE – observed value dominate final value, through estimates were used

OV – only observed values

<i>Transaction/sector</i>	<i>S.11</i>	<i>S.12</i>	<i>S.13</i>	<i>S.14</i>	<i>S.15</i>	<i>S.2</i>	
<b>P.11</b>	OE	OE	OV	E50	OV	-	
<b>P.12</b>	E80	E80	E80	E80	E80	-	
<b>P.13</b>	-	-	OE	-	OE	-	
<b>P.2</b>	OE	OE	OE	OE	OE	-	
<b>P.31</b>	-	-	OE	OE	OE	-	
<b>P.32</b>	-	-	OE	-	-	-	
<b>P.51g</b>	OE	OE	OV	OE	OE	-	
<b>P.52</b>	OE	OE	OE	OE	OE	-	
<b>P.53</b>	OV	OV	OV	OV	OV	-	
<b>P.61</b>	-	-	-	-	-	OE	
<b>P.62</b>	-	-	-	-	-	OV	
<b>P.62F</b>	-	-	-	-	-	E80	
<b>P.71</b>	-	-	-	-	-	OE	
<b>P.72</b>	-	-	-	-	-	OV	
<b>P.72F</b>	-	-	-	-	-	E80	
<b>D.11</b>	<i>uses</i>	OE	OE	OV	OE	OE	OV
	<i>resources</i>	-	-	-	OE	-	OV
<b>D.12</b>	<i>uses</i>	OV	OV	OV	OV	OV	OV
	<i>resources</i>	-	-	-	OV	-	OV
<b>D.21</b>	<i>uses</i>	-	-	-	-	-	-
	<i>resources</i>	-	-	OV	-	-	OV
<b>D.29</b>	<i>uses</i>	OV	OV	OV	OV	OV	-
	<i>resources</i>	-	-	OV	-	-	OV
<b>D.31</b>	<i>uses</i>	-	-	OE	-	-	OV

	<i>resources</i>	-	-	-	-	-	-
<b>D.39</b>	<i>uses</i>	-	-	OE	-	-	OV
	<i>resources</i>	OV	-	-	OV	-	-
<b>D.41</b>	<i>uses</i>	OV	OV	OV	OV	OV	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.421</b>	<i>uses</i>	OV	OV	-	-	-	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.422</b>	<i>uses</i>	E50	-	-	-	-	OV
	<i>resources</i>	-	OV	-	E50	-	OV
<b>D.43</b>	<i>uses</i>	OV	OV	OV	-	-	OV
	<i>resources</i>	OV	OV	OV	-	-	OV
<b>D.441</b>	<i>uses</i>	-	OE	-	-	-	-
	<i>resources</i>	OE	OE	OE	OE	OE	-
<b>D.442</b>	<i>uses</i>	-	OE	-	-	-	-
	<i>resources</i>	-	-	-	OE	-	-
<b>D.443</b>	<i>uses</i>	-	OV	-	-	-	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.45</b>	<i>uses</i>	OV	-	OV	OV	-	-
	<i>resources</i>	-	-	OV	OV	-	-
<b>D.41G</b>	<i>uses</i>	OV	OV	OV	OV	OV	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.51</b>	<i>uses</i>	OV	OV	OV	OV	-	OV
	<i>resources</i>	-	-	OV	-	-	OV
<b>D.59</b>	<i>uses</i>	-	OV	-	OV	-	OV
	<i>resources</i>	-	-	OV	-	-	OV
<b>D.611</b>	<i>uses</i>	-	-	-	OV	-	OV
	<i>resources</i>	-	OV	OV	-	-	OV
<b>D.612</b>	<i>uses</i>	-	-	-	OV	-	-
	<i>resources</i>	OV	OV	OV	OV	OV	-
<b>D.613</b>	<i>uses</i>	-	-	-	OV	-	OV
	<i>resources</i>	-	OV	OV	-	-	OV
<b>D.614</b>	<i>uses</i>	-	-	-	OE	-	-
	<i>resources</i>	-	OE	-	-	-	-
<b>D.61SC</b>	<i>uses</i>	-	-	-	OE	-	-
	<i>resources</i>	-	OE	-	-	-	-
<b>D.62</b>	<i>uses</i>	OV	OV	OV	OV	OV	OV
	<i>resources</i>	-	-	-	OV	-	OV
<b>D.63</b>	<i>uses</i>	-	-	OE	-	OE	-
	<i>resources</i>	-	-	-	OE	-	-
<b>D.631</b>	<i>uses</i>	-	-	OE	-	OV	-
	<i>resources</i>	-	-	-	OE	-	-

<b>D.632</b>	<i>uses</i>	-	-	OE	-	OE	-
	<i>resources</i>	-	-	-	OE	-	-
<b>D.71</b>	<i>uses</i>	-	OV	-	-	-	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.72</b>	<i>uses</i>	-	OV	-	-	-	OV
	<i>resources</i>	OV	OV	OV	OV	OV	OV
<b>D.74</b>	<i>uses</i>	-	-	OV	-	-	OV
	<i>resources</i>	-	-	OV	-	-	OV
<b>D.75</b>	<i>uses</i>	OE	OE	OV	OE	OV	OE
	<i>resources</i>	OE	OE	OV	OE	OE	OE
<b>D.76</b>	<i>uses</i>	-	-	OV	-	-	-
	<i>resources</i>	-	-	-	-	-	OV
<b>D.8</b>	<i>uses</i>	-	OV	-	-	-	-
	<i>resources</i>	-	-	-	OV	-	-
<b>D.91</b>	<i>uses</i>	OV	-	-	-	-	-
	<i>resources</i>	-	-	OV	-	-	-
<b>D.92</b>	<i>uses</i>	-	-	OV	-	-	OV
	<i>resources</i>	OV	-	OV	-	-	OV
<b>D.99</b>	<i>uses</i>	OV	-	OV	-	-	OV
	<i>resources</i>	OV	-	OV	-	OV	OV
<b>P51c</b>		E80	E80	E80	E80	E80	-
<b>NP</b>		OV	OV	OV	OV	OV	OV
<b>EMP</b>		-	-	OV	-	-	-