

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	ESA 2010 codes	Year				
		2022	2023	2024	2025	2026 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-1 753.617	-926.726	-726.516	-1 093.416	-1 467.20
- Central government	S.1311	-2 001.518	-1 073.426	-1 137.528	-1 413.551	-1 892.40
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	25.016	-141.207	66.156	-171.598	62.80
- Social security funds	S.1314	222.885	287.907	344.856	491.733	362.40
General government consolidated gross debt Level at nominal value outstanding at end of year		16 038.896	17 578.503	18 801.466	20 173.901	21 822.90
<i>By category:</i>						
Currency and deposits	AF.2	245.803	492.137	595.347	655.838	327.69
Debt securities	AF.3	13 472.251	15 147.251	16 473.127	18 262.421	19 531.38
Short-term	AF.31	0.000	0.000	0.000	0.000	201.00
Long-term	AF.32	13 472.251	15 147.251	16 473.127	18 262.421	19 330.38
Loans	AF.4	2 320.842	1 939.115	1 732.992	1 255.642	1 963.84
Short-term	AF.41	1.834	32.749	22.072	11.862	65.60
Long-term	AF.42	2 319.008	1 906.366	1 710.920	1 243.780	1 898.24
General government expenditure on: Gross fixed capital formation Interest (consolidated)	P.51g D.41 (uses)	1 717.638 183.190	2 231.317 286.865	2 560.664 443.345	2 711.941 475.814	2 761.625 606.901
Gross domestic product at current market prices	B.1*g	36 088.740	39 564.221	40 652.318	43 026.190	43 953.000
M - Not applicable						

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

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in central government accounts	-1 518.942	-1 186.689	-712.439	-1 746.940	-1 854.3
Financial transactions included in the working balance	-52.335	42.884	60.117	78.050	-11.3
Loans, granted (+)	0.000	0.000	0.000	0.000	0.0
Loans, repayments (-)	0.000	0.000	0.000	0.000	0.0
Equities, acquisition (+)	0.000	0.000	0.000	0.000	0.0
Equities, sales (-)	0.000	0.000	0.000	0.000	0.0
Other financial transactions (+/-)	-52.335	42.884	60.117	78.050	-11.3
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	0.0
of which: net settlements under swap contracts (+/-)	3.823	-1.353	0.000	-20.805	0.0
<i>Superdividends</i>	-51.968	0.000	0.000	-6.584	
<i>Gains / losses from exchange rate fluctuations</i>	-0.179	0.067	-0.030	0.081	
<i>Correction on Latvian Olympic Committee</i>	1.814	2.674	0.164	0.489	0.3
<i>Correction for ANFA/SMP transfers</i>	-1.325	0.000	0.000	0.000	
<i>Correction of Altum</i>	-4.500	-9.085	28.755	-6.416	
<i>CG capital injection to LG reclassified enterprise (Daugavpils Reģionālā Slimnīca)</i>	0.000	0.000	-4.620	0.000	
<i>Financial transactions included in budget expenditure</i>	0.000	50.581	35.848	111.285	
Non-financial transactions not included in the working balance	-50.970	-0.005	-4.477	-3.159	-4.3
<i>Capital transfers</i>	-45.000	-0.005	-4.477	0.000	-1.2
<i>Contributions to capital of international organisations</i>	-5.970	0.000	0.000	-3.159	-3.1
Difference between interest paid (+) and accrued (-)	-13.633	-66.123	-89.350	-30.690	-52.0
Other accounts receivable (+)	361.268	455.840	194.810	677.514	561.5
<i>Difference in cash and time adjusted cash (VAT, excise tax, electricity tax, CIT, State duty for keeping oil products` security reserves, Vehicle operating tax)</i>	130.811	-104.731	26.142	46.415	21.4
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-16.132	-18.616	-33.457	34.360	
<i>EU correction</i>	38.593	201.283	-198.458	45.797	63.2
<i>Accrued contributions to EU budget</i>	9.512	3.822	-10.113	-6.152	-1.1
<i>Advance payments</i>	85.379	249.591	269.018	333.014	
<i>Future period expenditures</i>	117.144	108.211	127.975	58.923	
<i>Trade receivables</i>	-13.535	5.121	15.740	-10.365	
<i>RRF</i>				173.351	
<i>Other debtors</i>	9.496	11.159	-2.037	2.171	478.0
Other accounts payable (-)	-399.683	16.709	-200.745	75.556	-79.8

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year				
	2022	2023	2024	2025	2026 (planned)
<i>Accounts payable to suppliers and contractors</i>	-114.450	57.314	-1.854	-62.557	
<i>Advance payments and future period revenues</i>	-7.052	-13.737	35.285	-23.861	
<i>Liabilities on personnel</i>	-3.599	-40.748	2.274	-11.247	
<i>Revenue from state-owned European Trading System permits auction</i>	-21.790	-6.519	26.273	-2.718	
<i>Correction of mobile phone licenses</i>	-12.386	1.707	1.707	1.946	
<i>The undivided contributions paid to STA</i>	-17.856	38.813	-25.897	30.651	
<i>Modernisation Fund</i>	0.000	-5.000	-26.800	-39.995	
<i>RRF</i>	-194.205	152.734	13.635	265.216	
<i>EU correction</i>	-65.068	-86.053	-51.340	-209.204	
<i>Other creditors</i>	36.723	-81.802	-174.028	127.325	-79.8
Working balance (+/-) of entities not part of central government	-343.526	-251.413	-337.135	-475.223	-448.4
Net lending (+)/ net borrowing (-) of other central government bodies	39.589	-91.122	-15.090	51.385	-0.9
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-14.178	-131.570	-99.155	-31.372	-29.4
<i>Balance of derived public persons and entities non-financed from budget</i>	33.828	12.936	60.567	53.427	
<i>Deposit Guarantee Fund</i>	19.939	27.512	23.498	29.330	28.5
Other adjustments (+/-)	-23.286	6.493	-33.219	-40.044	-2.9
<i>Dividends paid by reclassified enterprises</i>	-3.174	-11.585	-4.999	-10.941	
<i>Balance of grants and donations</i>	-1.652	-0.290	-0.176	0.027	
<i>Premium received</i>	-28.020	-3.990	-30.754	-27.584	
<i>Interest received</i>	8.876	20.078	-0.363	-3.525	
<i>Claims of non-life insurance and earned premiums</i>	0.684	2.280	3.073	1.979	
<i>Non-tax correction</i>					-2.9
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-2 001.518	-1 073.426	-1 137.528	-1 413.551	-1 892.4

Table 2C: Provision of the data, which explain the transition between the working balances and the local government deficit/surplus

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in local government accounts	62.890	-155.921	-48.310	-47.211	67.8
Financial transactions included in the working balance	2.405	2.948	2.180	0.950	3.1
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	2.405	2.948	2.180	0.950	3.1
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-) (<i>Riga City derivatives transaction</i>)	0.000	0.000	0.000	0.000	
<i>Revenue and expenditure from financial operations</i>	-0.357	-0.085	-0.550	-1.312	
<i>Gains / losses from exchange rate fluctuations</i>	0.001	0.000	0.000	0.005	
<i>Riga City debt transaction</i>	3.120	3.120	3.120	3.120	3.1
<i>Superdividends</i>	-0.359	-0.087	-0.390	-0.863	
Non-financial transactions not included in the working balance	-4.836	-3.141	-3.141	-8.645	-6.8
<i>Capital transfers</i>	-4.836	-3.141	-3.141	-8.645	-6.8
Difference between interest paid (+) and accrued (-)	2.606	-5.634	7.719	9.329	3.9
Other accounts receivable (+)	16.119	25.086	83.963	-45.483	22.6
<i>Difference in cash and time adjusted cash (personal income tax, Municipal fee for hosting visitors and tourists in Riga)</i>	6.445	23.959	58.788	-43.204	16.4
<i>Advance payments</i>	-3.035	-0.607	17.033	-6.816	
<i>Future period expenditures</i>	5.400	1.350	16.643	-0.814	
<i>Trade receivables</i>	3.381	2.685	0.354	2.530	
<i>Other debtors</i>	3.928	-2.301	-8.855	2.821	6.2
Other accounts payable (-)	-28.258	26.952	-3.749	-95.647	-25.4
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	16.132	18.616	33.457	-34.360	-3.0
<i>Accounts payable to suppliers and contractors</i>	-30.160	36.740	-3.808	-34.665	
<i>Advance payments and future period revenues</i>	9.876	13.123	-12.182	-17.866	
<i>Liabilities on personnel</i>	-15.896	-26.299	-17.551	-6.206	
<i>Other creditors</i>	-8.210	-15.228	-3.665	-2.550	-22.4
Working balance (+/-) of entities not part of local government	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other local government bodies	-24.553	-31.335	27.652	17.056	-1.6
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-24.553	-31.335	27.652	17.056	-1.6
Other adjustments (+/-)	-1.357	-0.162	-0.158	-1.947	-0.8
<i>Dividends paid by reclassified enterprises</i>	-1.316	-0.786	-0.495	-1.489	
<i>Interest receivable</i>	-0.126	0.062	-0.231	-0.036	
<i>Claims of non-life insurance and earned premiums</i>	0.000	0.477	0.483	-0.507	
<i>Correction of Ogre Art School PPP project</i>	0.085	0.085	0.085	0.085	
<i>Non-tax correction</i>					-0.8
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	25.016	-141.207	66.156	-171.598	62.8

Table 2D: Provision of the data, which explain the transition between the working balances and the social security deficit/surplus

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in social security accounts	343.526	251.413	337.135	475.223	448.4
Financial transactions included in the working balance	0.000	0.000	0.000	0.000	0.4
Loans (+/-)	0.000	0.000	0.000	0.000	
Equities (+/-)	0.000	0.000	0.000	0.000	
Other financial transactions (+/-)	0.000	0.000	0.000	0.000	0.4
of which: transactions in debt liabilities (+/-)	0.000	0.000	0.000	0.000	
of which: net settlements under swap contracts (+/-)	0.000	0.000	0.000	0.000	
Non-financial transactions not included in the working balance	-0.112	-0.107	-0.095	-0.071	
<i>Revenues extra-budgetary funds received (MAXIMA)</i>	-0.112	-0.107	-0.095	-0.071	
Difference between interest paid (+) and accrued (-)	0.000	0.000	0.000	0.000	
Other accounts receivable (+)	-53.750	69.560	44.699	91.764	3.6
<i>Difference in cash and time adjusted cash (social contributions)</i>	-33.025	67.329	39.034	37.353	9.1
<i>Future period expenditures</i>	-20.799	2.301	5.620	54.261	
<i>Trade receivables</i>	0.059	-0.046	0.046	0.150	
<i>Other debtors</i>	0.015	-0.024	-0.001	0.000	-5.5
Other accounts payable (-)	-67.625	-52.528	-70.153	-54.429	-12.7
<i>Liabilities related to the social contributions to be passed to the second pillar (with delay four-month lag)</i>	-25.162	-17.604	-14.613	19.276	
<i>Liabilities related to the personal income tax part of solidarity tax to be passed to the personal income tax account (with delay three-month lag)</i>	1.295	-1.382	-2.020	3.998	
<i>Accounts payable to suppliers and contractors</i>	0.127	0.007	-0.174	0.156	
<i>Liabilities on personnel</i>	-0.188	0.108	-0.065	-0.667	
<i>Lump sum payments for pension schemes</i>	-43.702	-34.019	-52.850	-77.261	
<i>Other creditors</i>	0.005	0.362	-0.431	0.069	-12.7
Working balance (+/-) of entities not part of social security funds	0.000	0.000	0.000	0.000	
Net lending (+)/ net borrowing (-) of other social security bodies	0.000	0.000	0.000	0.000	
Other adjustments (+/-)	0.846	19.569	33.270	-20.754	-77.3
<i>Interest receivable</i>	0.851	19.570	33.159	-20.754	-6.5
<i>Claims of non-life insurance and earned premiums</i>	-0.005	-0.001	0.111	0.000	
<i>Non-tax correction</i>					-70.8
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	222.885	287.907	344.856	491.733	362.4

Table 3A: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 753.617	926.726	726.516	1 093.416
Net acquisition (+) of financial assets ⁽²⁾	155.662	588.968	930.428	398.552
Currency and deposits (F.2)	-9.577	-105.460	707.012	-248.889
Debt securities (F.3)	0.201	216.007	80.134	52.710
Loans (F.4)	-3.429	55.166	17.806	66.289
<i>Increase (+)</i>	40.194	79.598	151.276	305.100
<i>Reduction (-)</i>	-43.623	-24.432	-133.470	-238.811
Short term loans (F.41), net	0.057	-0.090	0.000	0.000
Long-term loans (F.42)	-3.486	55.256	17.806	66.289
<i>Increase (+)</i>	40.194	79.598	151.276	305.100
<i>Reduction (-)</i>	-43.680	-24.342	-133.470	-238.811
Equity and investment fund shares/units (F.5)	-54.248	-8.079	24.079	-3.862
Portfolio investments, net ⁽²⁾	6.742	-9.741	22.583	-11.949
Equity and investment fund shares/units other than portfolio investments	-60.990	1.662	1.496	8.087
<i>Increase (+)</i>	2.757	3.186	2.030	15.738
<i>Reduction (-)</i>	-63.747	-1.524	-0.534	-7.651
Financial derivatives (F.71)	-0.087	-1.295	-2.019	-13.659
Other accounts receivable (F.8)	222.123	429.873	99.749	544.523
Other financial assets (F.1, F.6)	0.679	2.756	3.667	1.440
Adjustments ⁽²⁾	-677.161	54.841	-427.596	-99.826
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	-7.146
Net incurrence (-) of other accounts payable (F.8)	-665.122	20.109	-379.698	-25.617
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10.844	-2.945	-1.305	-3.472
Issuances above (-)/below (+) nominal value	9.922	86.543	11.726	-9.239
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-11.439	-47.658	-60.268	-51.895
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.122	-0.039	2.085	-0.128
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.200	-1.169	-0.136	-2.329
Statistical discrepancies	-3.059	-30.928	-6.385	-19.707
Difference between capital and financial accounts (B.9-B.9f)	-3.059	-30.928	-6.385	-19.707
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt ^(1,2)	1 229.059	1 539.607	1 222.963	1 372.435
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.		(4) Including capital uplift.		
(2) Consolidated within general government.		(5) AF.2, AF.3 and AF.4. At face value.		
(3) Due to exchange-rate movements.				

Table 3B: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	2 001.518	1 073.426	1 137.528	1 413.551
Net acquisition (+) of financial assets ⁽²⁾	165.234	605.192	849.621	551.256
Currency and deposits (F.2)	-113.966	-80.756	741.009	-232.651
Debt securities (F.3)	0.202	216.007	80.134	52.710
Loans (F.4)	117.772	161.611	50.527	181.487
<i>Increase (+)</i>	285.674	336.097	310.089	570.348
<i>Reduction (-)</i>	-167.902	-174.486	-259.562	-388.861
Short term loans (F.41), net	-0.344	-0.053	-0.037	0.000
Long-term loans (F.42)	118.116	161.664	50.564	181.487
<i>Increase (+)</i>	285.674	336.203	310.089	570.348
<i>Reduction (-)</i>	-167.558	-174.539	-259.525	-388.861
Equity and investment fund shares/units (F.5)	-54.350	-7.715	23.991	-3.832
Portfolio investments, net ⁽²⁾	6.742	-9.741	22.583	-11.949
Equity and investment fund shares/units other than portfolio investments	-61.092	2.026	1.408	8.117
<i>Increase (+)</i>	2.199	2.039	1.552	14.704
<i>Reduction (-)</i>	-63.291	-0.013	-0.144	-6.587
Financial derivatives (F.71)	-0.087	-1.295	-2.019	-13.659
Other accounts receivable (F.8)	214.979	315.060	-47.094	565.253
Other financial assets (F.1, F.6)	0.684	2.280	3.073	1.948
Adjustments ⁽²⁾	-527.883	98.507	-364.468	2.784
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	-7.146
Net incurrence (-) of other accounts payable (F.8)	-515.878	81.843	-281.316	57.032
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-10.681	-2.945	-1.305	-3.472
Issuances above (-)/below (+) nominal value	9.922	86.543	11.726	-9.239
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-11.568	-66.450	-95.517	-33.231
Redemptions/ repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.122	-0.039	2.085	-0.128
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.200	-0.445	-0.141	-1.032
Statistical discrepancies	-2.862	-27.512	0.233	-21.020
Difference between capital and financial accounts (B.9-B.9f)	-2.862	-27.512	0.233	-21.020
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1 636.007	1 749.613	1 622.914	1 946.571
Central government contribution to general government debt (a=b-c)⁽⁵⁾	15 918.928	17 573.742	19 163.254	20 991.754
Central government gross debt (level) (b) ^(2, 5)	17 653.566	19 403.179	21 026.093	22 972.664
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	1 734.638	1 829.437	1 862.839	1 980.910

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift.

(5) AF.2, AF.3 and AF.4. At face value.

Table 3D: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-25.016	141.207	-66.156	171.598
Net acquisition (+) of financial assets ⁽²⁾	136.114	-139.101	17.842	-31.405
Currency and deposits (F.2)	121.871	-161.954	-55.352	16.088
Debt securities (F.3)	-0.001	0.000	0.000	0.000
Loans (F.4)	-0.919	0.784	0.713	-0.447
Increase (+)	4.775	0.926	3.516	0.417
Reduction (-)	-5.694	-0.142	-2.803	-0.864
Short term loans (F.41), net	0.000	0.000	0.000	0.000
Long-term loans (F.42)	-0.919	0.784	0.713	-0.447
Increase (+)	4.775	0.926	3.516	0.417
Reduction (-)	-5.694	-0.142	-2.803	-0.864
Equity and investment fund shares/units (F.5)	0.102	-0.364	0.088	-0.030
Portfolio investments, net ⁽²⁾	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	0.102	-0.364	0.088	-0.030
Increase (+)	0.558	1.147	0.478	1.034
Reduction (-)	-0.456	-1.511	-0.390	-1.064
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	15.061	21.956	71.910	-46.509
Other financial assets (F.1, F.6)	0.000	0.477	0.483	-0.507
Adjustments ⁽²⁾	-40.096	11.685	13.851	-88.846
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	0.000
Net incurrence (-) of other accounts payable (F.8)	-35.434	25.616	11.787	-92.960
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-0.163	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	-4.499	-13.206	2.059	5.411
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation ⁽³⁾ (-) of foreign-currency debt ⁽⁵⁾	0.000	0.000	0.000	0.000
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	-0.725	0.005	-1.297
Statistical discrepancies	-0.199	-3.417	-6.619	1.311
Difference between capital and financial accounts (B.9-B.9f)	-0.199	-3.417	-6.619	1.311
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in local government (S.1313) consolidated gross debt ^(1,2)	70.803	10.374	-41.082	52.658
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 923.874	2 071.498	2 051.770	2 072.102
Local government gross debt (level) (b) ^(2,5)	2 323.923	2 334.297	2 293.215	2 345.873
Local government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	400.049	262.799	241.445	273.771
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.		(4) Including capital uplift.		
(2) Consolidated within local government.		(5) AF.2, AF.3 and AF.4. At face value.		
(3) Due to exchange-rate movements.				

Table 3E: Provision of the data, which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-222.885	-287.907	-344.856	-491.733
Net acquisition (+) of financial assets ⁽²⁾	290.862	351.959	424.790	547.405
Currency and deposits (F.2)	344.617	282.400	379.980	455.642
Debt securities (F.3)	0.000	0.000	0.000	0.000
Loans (F.4)	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Short term loans (F.41), net	0.000	0.000	0.000	0.000
Long-term loans (F.42)	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Equity and investment fund shares/units (F.5)	0.000	0.000	0.000	0.000
Portfolio investments, net ⁽²⁾	0.000	0.000	0.000	0.000
Equity and investment fund shares/units other than portfolio investments	0.000	0.000	0.000	0.000
Increase (+)	0.000	0.000	0.000	0.000
Reduction (-)	0.000	0.000	0.000	0.000
Financial derivatives (F.71)	0.000	0.000	0.000	0.000
Other accounts receivable (F.8)	-53.750	69.560	44.699	91.764
Other financial assets (F.1, F.6)	-0.005	-0.001	0.111	-0.001
Adjustments ⁽²⁾	-67.977	-64.053	-79.935	-55.674
Net incurrence (-) of liabilities in financial derivatives (F.71)	0.000	0.000	0.000	0.000
Net incurrence (-) of other accounts payable (F.8)	-67.977	-64.053	-79.935	-55.674
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0.000	0.000	0.000	0.000
Issuances above (-)/below (+) nominal value	0.000	0.000	0.000	0.000
Difference between interest (D.41) accrued (-) and paid ⁽⁴⁾ (+)	0.000	0.000	0.000	0.000
Redemptions/repurchase of debt above (+)/below (-) nominal value	0.000	0.000	0.000	0.000
Appreciation (+)/depreciation (-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.000	0.000	0.000	0.000
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0.000	0.000	0.000	0.000
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0.000	0.000	0.000	0.000
Statistical discrepancies	0.000	0.001	0.001	0.002
Difference between capital and financial accounts (B.9-B.9f)	0.000	0.001	0.001	0.002
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in social security (S.1314) consolidated gross debt ^(1,2)	0.000	0.000	0.000	0.000
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-1 803.907	-2 066.737	-2 413.558	-2 889.954
Social security gross debt (level) (b) ^(2,5)	0.000	0.000	0.000	0.000
Social security holdings of other sub sectors debt (level) (c) ⁽⁵⁾	1 803.907	2 066.737	2 413.558	2 889.954
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.		(4) Including capital uplift.		
(2) Consolidated within social security.		(5) AF.2, AF.3 and AF.4. At face value.		
(3) Due to exchange-rate movements.				

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: LATVIA Data are in millions of EUR Date: 16/04/2026	Year				
		2022	2023	2024	2025	2026 (planned)
2	Trade credits and advances (AF.81 L)	521.430	394.479	390.188	461.276	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	186.994	210.299	180.376	175.998	L
	<i>Institutional characteristics:</i>				
					
					
					
					
					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:				
					
					
	ii) the reasons for these differences:				
					
					
					
10	Gross National Income at current market prices (B.5*g)(1)	35 455.372	38 650.314	39 815.496	42 651.432	43 390.260
(1) Data to be provided in particular when GNI is substantially greater than GDP.						
L - Not available						