

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: 16/10/2026	ESA 2010 codes	Year				
		2022	2023	2024	2025	2026 (planned)
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-1 711.781	-881.614	-744.837	-1 085.282	-1 340.67
- Central government	S.1311	-1 959.682	-1 028.314	-1 155.849	-1 395.980	-1 742.15
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	25.016	-141.207	66.156	-174.134	-39.11
- Social security funds	S.1314	222.885	287.907	344.856	484.832	440.59
General government consolidated gross debt						
Level at nominal value outstanding at end of year		16 024.261	17 570.254	18 795.862	20 153.447	21 813.20
<i>By category:</i>						
Currency and deposits	AF.2	245.803	492.137	595.347	656.038	413.11
Debt securities	AF.3	13 472.251	15 147.251	16 473.127	18 262.421	19 422.60
Short-term	AF.31	0.000	0.000	0.000	0.000	120.21
Long-term	AF.32	13 472.251	15 147.251	16 473.127	18 262.421	19 302.39
Loans	AF.4	2 306.207	1 930.866	1 727.388	1 234.988	1 977.49
Short-term	AF.41	1.834	32.749	22.072	4.019	65.60
Long-term	AF.42	2 304.373	1 898.117	1 705.316	1 230.969	1 911.89
General government expenditure on:						
Gross fixed capital formation	P.51g	1 717.211	2 228.990	2 377.993	3 003.158	2 983.327
Interest (consolidated)	D.41 (uses)	182.956	286.395	442.951	475.211	604.742
Gross domestic product at current market prices	B.l*g	36 016.756	39 474.918	41 108.009	43 648.536	45 538.272

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: 16/10/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in central government accounts	-1 518.942	-1 186.689	-712.439	-1 795.392	-1 415.6
Financial transactions included in the working balance	-12.224	52.485	192.732	138.120	-35.1
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 (+/-)	-12.224	52.485	192.732	138.120	-35.1
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	0.0
<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>	40.111	60.182	168.463	171.355	171.4
Non-financial transactions not included in the working balance	-50.970	-0.005	-4.477	-3.159	-4.2
<i>Capital transfers</i>	-45.000	-0.005	-4.477	0.000	-1.1
<i>Contributions to capital of international organisations</i>	-5.970	0.000	0.000	-3.159	-3.2
Difference between interest paid (+) and accrued (-)	-13.633	-66.123	-89.350	-26.462	-45.5
Other accounts receivable (+)	374.470	503.635	-88.444	667.664	351.7
<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	28.965	31.9
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	-16.132	-18.616	-33.457	34.383	
<i>EU correction</i>	59.566	236.479	-344.818	116.520	-167.0
<i>Accrued contributions to EU budget</i>	9.512	3.822	-10.113	-6.152	7.5
<i>Advance payments</i>	77.608	262.190	145.303	278.801	
<i>Future period expenditures</i>	117.144	108.211	127.975	52.568	
<i>Trade receivables</i>	-13.535	5.121	15.740	-11.348	
<i>RRF</i>	0.000	0.000	0.000	173.351	
<i>Other debtors</i>	9.496	11.159	-15.216	0.576	479.4
Other accounts payable (-)	-407.183	9.209	-59.622	76.558	-72.0

Member State: LATVIA Data are in millions of EUR Date: 16/10/2026	Year				
	2022	2023	2024	2025	2026 (planned)
<i>Accounts payable to suppliers and contractors</i>	-114.450	57.314	-1.854	-81.885	
<i>Advance payments and future period revenues</i>	-7.052	-13.737	35.285	-20.322	
<i>Liabilities on personnel</i>	-3.599	-40.748	2.274	-11.429	
<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>	-72.568	-93.553	89.783	-212.866	
<i>Other creditors</i>	36.723	-81.802	-174.028	147.960	-72.0
Working balance (+/-) of entities not part of central government	-343.526	-251.413	-337.135	-475.223	-488.7
Net lending (+)/ net borrowing (-) of other central government bodies	35.612	-95.907	-24.605	57.520	-28.4
<i>Other government entities (balance of units reclassified from S.11 to S.1311)</i>	-18.257	-136.355	-107.971	-25.529	-58.9
<i>Balance of derived public persons and entities non-financed from budget</i>	33.828	12.936	60.567	53.574	
<i>Deposit Guarantee Fund</i>	20.041	27.512	22.799	29.475	30.5
Other adjustments (+/-)	-23.286	6.494	-32.509	-35.606	-4.3
<i>Dividends paid by reclassified enterprises</i>	-3.174	-11.584	-4.289	-6.084	
<i>Balance of grants and donations</i>	-1.652	-0.290	-0.176	0.026	
<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	1.561	
<i>Non-tax correction</i>					-4.3
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1 959.682	-1 028.314	-1 155.849	-1 395.980	-1 742.1

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: 16/10/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in local government accounts	62.890	-155.921	-48.310	-47.817	0.8
Financial transactions included in the working balance	2.405	2.948	2.180	1.554	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	1.554	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	-0.708	
<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	-8.488	-5.4
<i>Capital transfers</i>	-4.836	-3.141	-3.141	-8.488	-5.4
Difference between interest paid (+) and accrued (-)	2.606	-5.634	7.719	4.855	3.9
Other accounts receivable (+)	16.119	25.086	83.963	-46.685	26.4
<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	-42.246	21.5
<i>Advance payments</i>	-3.035	-0.607	17.033	-6.821	
<i>Future period expenditures</i>	5.400	1.350	16.643	-1.037	
<i>Trade receivables</i>	3.381	2.685	0.354	2.472	
<i>Other debtors</i>	3.928	-2.301	-8.855	0.947	4.9
Other accounts payable (-)	-28.258	26.952	-3.749	-96.675	-63.6
<i>Correction of accrual adjustment of MoF EU funds MIS</i>	16.132	18.616	33.457	-34.383	-29.0
<i>Accounts payable to suppliers and contractors</i>	-30.160	36.740	-3.808	-35.076	
<i>Advance payments and future period revenues</i>	9.876	13.123	-12.182	-17.283	
<i>Liabilities on personnel</i>	-15.896	-26.299	-17.551	-6.211	
<i>Other creditors</i>	-8.210	-15.228	-3.665	-3.722	-34.6
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	21.072	-3.0
<i>Other government entities (balance of units reclassified from S.11 to S.1313)</i>	-24.553	-31.335	27.652	21.072	-3.0
Other adjustments (+/-)	-1.357	-0.162	-0.158	-1.950	-1.3
<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	-0.017	
<i>Claims of non-life insurance and earned premiums</i>	0.000	0.477	0.483	-0.529	
<i>Correction of Ogre Art School PPP project</i>	0.085	0.085	0.085	0.085	
<i>Non-tax correction</i>					-1.3
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	25.016	-141.207	66.156	-174.134	-39.1

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: 16/10/2026	Year				
	2022	2023	2024	2025	2026 (planned)
Working balance in social security accounts	343.526	251.413	337.135	475.223	488.7
Financial transactions included in the working balance	0.000	0.000	0.000	0.000	-0.1
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	-0.1
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	84.952	23.5
<i>Difference in cash and time adjusted cash (social contributions)</i>	-33.025	67.329	39.034	30.541	15.3
<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	8.2
Other accounts payable (-)	-67.625	-52.528	-70.153	-54.517	-12.0
<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	19.239	
<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	-77.307	
<i>Other creditors</i>	0.005	0.362	-0.431	0.064	-12.0
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	-20.755	-59.6
<i>Interest receivable</i>	0.851	19.570	33.159	-20.754	20.2
<i>Claims of non-life insurance and earned premiums</i>	-0.005	-0.001	0.111	-0.001	
<i>Non-tax correction</i>					-79.8
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	222.885	287.907	344.856	484.832	440.6

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: 16/10/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1 711.781	881.614	744.837	1 085.282
Net acquisition (+) of financial assets ⁽²⁾	179.122	624.306	768.411	468.082
Currency and deposits (F.2)	-6.790	-105.712	692.884	-238.434
Debt securities (F.3)	0.201	216.007	80.134	52.710
Loans (F.4)	4.342	42.567	141.521	125.523
Increase (+)	47.965	95.958	307.657	364.836
Reduction (-)	-43.623	-53.391	-166.136	-239.313
Short term loans (F.41), net	0.057	-0.090	0.000	0.000
Long-term loans (F.42)	4.285	42.657	141.521	125.523
Increase (+)	47.965	95.958	307.657	364.836
Reduction (-)	-43.680	-53.301	-166.136	-239.313
Equity and investment fund shares/units (F.5)	-54.248	-8.079	24.079	-3.629
Portfolio investments, net ⁽²⁾	6.742	-9.741	22.583	-11.950
Equity and investment fund shares/units other than portfolio investments	-60.990	1.662	1.496	8.320
Increase (+)	2.757	3.186	2.030	15.970
Reduction (-)	-63.747	-1.524	-0.534	-7.650
Financial derivatives (F.71)	-0.087	-1.295	-2.019	-20.805
Other accounts receivable (F.8)	235.025	478.062	-171.855	551.686
Other financial assets (F.1, F.6)	0.679	2.756	3.667	1.031
Adjustments ⁽²⁾	-673.420	70.987	-281.964	-166.763
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)	-646.732	36.255	-234.066	-102.036
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	-51.888
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⁾ (+/-)	-14.649	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	0.000
Statistical discrepancies	-3.059	-30.914	-5.676	-29.016
Difference between capital and financial accounts (B.9-B.9f)	-3.059	-30.914	-5.676	-29.016
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in general government (S.13) consolidated gross debt ^(1,2)	1 214.424	1 545.993	1 225.608	1 357.585
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.				
(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.				
(2) Consolidated within general government.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

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

Member State: LATVIA Data are in millions of EUR Date: 16/10/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1 959.682	1 028.314	1 155.849	1 395.980
Net acquisition (+) of financial assets ⁽²⁾	188.694	640.530	687.604	634.003
Currency and deposits (F.2)	-111.179	-81.008	726.881	-223.120
Debt securities (F.3)	0.202	216.007	80.134	52.710
Loans (F.4)	125.543	149.012	174.242	241.244
Increase (+)	293.445	352.457	466.470	630.087
Reduction (-)	-167.902	-203.445	-292.228	-388.843
Short term loans (F.41), net	-0.344	-0.053	-0.037	0.000
Long-term loans (F.42)	125.887	149.065	174.279	241.244
Increase (+)	293.445	352.563	466.470	630.087
Reduction (-)	-167.558	-203.498	-292.191	-388.843
Equity and investment fund shares/units (F.5)	-54.350	-7.715	23.991	-3.758
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	8.192
Increase (+)	2.199	2.039	1.552	14.779
Reduction (-)	-63.291	-0.013	-0.144	-6.587
Financial derivatives (F.71)	-0.087	-1.295	-2.019	-20.805
Other accounts receivable (F.8)	227.881	363.249	-318.698	586.171
Other financial assets (F.1, F.6)	0.684	2.280	3.073	1.561
Adjustments ⁽²⁾	-524.142	114.653	-218.836	-75.225
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)	-497.488	97.989	-135.684	-29.190
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	-33.223
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⁾ (+/-)	-14.649	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	0.027
Statistical discrepancies	-2.862	-27.498	0.942	-20.498
Difference between capital and financial accounts (B.9-B.9f)	-2.862	-27.498	0.942	-20.498
Other statistical discrepancies (+/-)	0.000	0.000	0.000	0.000
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1 621.372	1 755.999	1 625.559	1 934.260
Central government contribution to general government debt (a=b-c)⁽⁵⁾	15 904.293	17 565.493	19 157.650	20 973.810
Central government gross debt (level) (b) ^(2, 5)	17 638.931	19 394.930	21 020.489	22 954.749
Central government holdings of other sub sectors debt (level) (c) ⁽⁵⁾	1 734.638	1 829.437	1 862.839	1 980.939
*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 central government. (5) AF.2, AF.3 and AF.4. At face value.				
(3) Due to exchange-rate movements.				

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

Member State: LATVIA Data are in millions of EUR Date: 16/10/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-25.016	141.207	-66.156	174.134
Net acquisition (+) of financial assets ⁽²⁾	136.114	-139.101	17.842	-30.639
Currency and deposits (F.2)	121.871	-161.954	-55.352	17.013
Debt securities (F.3)	-0.001	0.000	0.000	0.000
Loans (F.4)	-0.919	0.784	0.713	-0.414
Increase (+)	4.775	0.926	3.516	0.417
Reduction (-)	-5.694	-0.142	-2.803	-0.832
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	-0.414
Increase (+)	4.775	0.926	3.516	0.417
Reduction (-)	-5.694	-0.142	-2.803	-0.832
Equity and investment fund shares/units (F.5)	0.102	-0.364	0.088	0.128
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	0.128
Increase (+)	0.558	1.147	0.478	1.192
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	-46.837
Other financial assets (F.1, F.6)	0.000	0.477	0.483	-0.529
Adjustments ⁽²⁾	-40.096	11.685	13.851	-84.829
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	-89.684
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	4.855
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	0.000
Statistical discrepancies	-0.199	-3.417	-6.619	-8.519
Difference between capital and financial accounts (B.9-B.9f)	-0.199	-3.417	-6.619	-8.519
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	50.147
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1 923.874	2 071.498	2 051.770	2 069.591
Local government gross debt (level) (b) ^(2, 5)	2 323.923	2 334.297	2 293.215	2 343.362
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.				
(2) Consolidated within local government.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

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

Member State: LATVIA Data are in millions of EUR Date: 16/10/2026	Year			
	2022	2023	2024	2025
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-222.885	-287.907	-344.856	-484.832
Net acquisition (+) of financial assets ⁽²⁾	290.862	351.959	424.790	540.593
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	84.952
Other financial assets (F.1, F.6)	-0.005	-0.001	0.111	-0.001
Adjustments ⁽²⁾	-67.977	-64.053	-79.935	-55.762
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	-55.762
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	0.001
Difference between capital and financial accounts (B.9-B.9f)	0.000	0.001	0.001	0.001
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.				
(2) Consolidated within social security.				
(3) Due to exchange-rate movements.				
(4) Including capital uplift.				
(5) AF.2, AF.3 and AF.4. At face value.				

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

Statement Number	Member State: LATVIA Data are in millions of EUR Date: 16/10/2026	Year				
		2022	2023	2024	2025	2026 (planned)
2	Trade credits and advances (AF.81 L)	515.602	387.977	381.864	463.410	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	186.994	210.299	180.376	175.998	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(1)	35 365.916	38 529.056	40 259.204	43 233.563	45 141.635

(1) Data to be provided in particular when GNI is substantially greater than GDP.

L - Not available