



LATVIJAS REPUBLIKAS FISKĀLĀS DISCIPLĪNAS PADOME

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Minutes of the extraordinary meeting of the Council No. 1 (85)

Riga

2nd of January 2026

The meeting is chaired by:

Chairman of the Fiscal Discipline Council - J.Priede

Participants of the meeting:

Vice-Chairwoman of the Fiscal Discipline Council	I.Šteinbuka
Member of the Fiscal Discipline Council	A.Jakobsons
Member of the Fiscal Discipline Council	Ū.Kaasik
Member of the Fiscal Discipline Council	I.Golsts

Secretariat -

Fiscal Discipline Council secretary	N.Malnačs
Fiscal Discipline Council macroeconomics expert	V.Zaremba
Fiscal Discipline Council fiscal risks expert	I.Verpakovska
Fiscal Discipline Council lawyer	I.Jansone

Taking minutes:

Fiscal Discipline Council lawyer

I.Jansone

2nd of January 2026 meeting starts at 9:00

Opening of the meeting – J.Priede

The Chair of the Fiscal Discipline Council (hereinafter – the Council) J.Priede opens the meeting and announces the agenda.

J.Priede informs that at the Cabinet of Ministers meeting that took place on 22nd of December 2025 approved the draft order "On the Schedule of Increases in the Minimum Teacher Pay Rate for the Period from 1 January 2026 to 31 December 2030". In the draft order's annotation, the total indicative additional funding required is estimated at EUR 55 996 103 in 2027, EUR 114 981 372 in 2028, EUR 177 349 657 in 2029, and EUR 243 295 918 in 2030. The annotation indicates that the additional funding required for academic staff remuneration will be partially provided from the funds allocated to the Ministry of Education and Science for the implementation of the institutional funding model — EUR 4 842 730 in 2027, and EUR 5 000 000 per year from 2028 onwards. In accordance with Point 3 of the order, the allocation of additional funding for 2027 and subsequent years shall be considered by the Cabinet of Ministers during the preparation of the draft law "On the State Budget for 2027 and the Budget Framework for 2027, 2028, 2029, and 2030". Furthermore, Point 4 of the protocol No.53/98 § of the Cabinet of Ministers meeting on 22nd of December stipulates that, in order to secure the indicative additional funding calculated by the Ministry of Education and Science for the schedule of increases in the minimum teacher pay rate for 2027–2030, reductions in public sector expenditures, reassessment of functions, and process efficiency measures shall be implemented, prioritizing the education sector, while also taking into account the financial impact of school network optimization and changes in the number of students and teachers.

Thus, the Cabinet of Ministers' decision is found to be non-compliant with the requirements of Section 9, Paragraph 1 of the Fiscal Discipline Law. In view of the foregoing, the Council shall prepare a Non-Conformity Report containing recommendations to address the non-compliance.

The Non-Conformity Report shall be prepared immediately upon identification of the non-compliance, submitted to the Cabinet of Ministers and the Saeima, and published on the website of the Ministry of Finance.

Referring to the foregoing and the need to respond promptly to the violation, the work of the Council is being organized remotely, and the matters under consideration are discussed through written consultation.

Accordingly, the Secretariat of the Council has prepared a draft Non-Conformity Report under the Fiscal Discipline Law. The Secretary of the Council will send it electronically to the Council members, inviting them to provide comments, additions, and opinions, as well as to vote on the prepared draft of the Non-Conformity Report.

The meeting was adjourned at 09:30, 2nd of January 2026, and a recess was announced until 5th of January 2026 at 12:00.

The Council meeting of 2nd of January 2026 was resumed on 5th of January 2026 at 12:00.

1. Non-conformity Report of the Fiscal Discipline Council

J.Priede thanks all Council members for their opinions provided in the written consultation and for the votes cast, and also emphasizes that the Non-Conformity Report will be supplemented with the proposals expressed by the Council members.

Based on the above, the Council **d e c i d e s**:

1.1. To approve the prepared Fiscal Discipline Non-Conformity Report and submit it to the Cabinet of Ministers, the Saeima and the Ministry of Finance.

J.Priede – votes for;
I.Šteinbuka – votes for;
I.Golsts – votes for;
A.Jakobsons – votes for;
Ū.Kaasik – votes for.

The meeting closed at 12:30, 5th of January 2026.

Chairman of the Fiscal Discipline Council

J.Priede

Secretary of the meeting

I.Jansone

Fiscal Discipline Council secretary *visa*

N.Malnačs

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