



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Lithuania

Date: 31/03/2020

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	90	192	272	129	77
- Central government	S.1311	-118	-91	-3.807	-255	-523
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	192	82	85	40	21
- Social security funds	S.1314	16	201	3.994	344	579
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		15.447	16.540	15.322	17.524	18.201
<i>By category:</i>						
Currency and deposits	AF.2	463	330	184	185	
Debt securities	AF.3	12.278	13.881	12.891	14.874	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	12.278	13.881	12.891	14.874	
Loans	AF.4	2.706	2.329	2.246	2.464	
Short-term	AF.41	3	3	1	6	
Long-term	AF.42	2.702	2.327	2.245	2.458	
General government expenditure on:						
Gross fixed capital formation	P.51g	1.183	1.365	1.471	1.506	1.775
Interest (consolidated)	D.41 (uses)	516	471	399	425	289
Gross domestic product at current market prices	B.1*g	38.893	42.269	45.264	48.339	48.919

(1) Please indicate status of data: estimated, half-finalized, final.

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

Member State: Lithuania						
Data are in ...(millions of units of national currency)						
Date: 31/03/2020						
	2016	2017	Year 2018	2019	2020	
Working balance in central government accounts	-446	-324	-104	-1.092	-810	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	28	66	208	234	-30	
Loans, granted (+)	72	130	187	261	M	
Loans, repayments (-)	-1	-1	-1	-1	-15	
Equities, acquisition (+)	70	65	74	65	2	
Equities, sales (-)	-2	-32	-36	-39	0	
Other financial transactions (+/-)	-111	-96	-17	-53	-17	
of which: transactions in debt liabilities (+/-)	-34	-38	19	1	4	
of which: net settlements under swap contracts (+/-)	-77	-59	-35	-54	-21	
Detail 1	-9	-5	-2	-2		coupon sold
Detail 2	-34	-37	-4	0		financial derivatives
Detail 3	4	4	4	4	4	repayment for immovable property of the Jewish Communities
Detail 4	5		20			repaid loan/payables to Turto bankas
Non-financial transactions not included in the working balance	40	42	44	36	6	
Detail 1	3	1	2	1		off budget revenue and expenditure (borrowed funds accounts)
Detail 2	9	1	6	-2	5	property transferred to Turto bankas for renewal
Detail 3	3	0	1	0		neutralisation of "different" recording of discount/premium in public accounts
Detail 4	1	1	1	1	1	PPP Palanga bypass
Detail 5	5	9	9	16		paid back the previous year's appropriations
Detail 6	21	30	25	21		unused EU grants paid back to the State budget by final beneficiaries
Difference between interest paid (+) and accrued (D.41)(-)	-39	30	69	-8	77	
Other accounts receivable (+)	236	-120	-451	587	39	
Detail 1	70	27	-13	91	39	accruals of VAT and excises
Detail 2	197	-121	-396	511		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	-27	-23	-19	-13		sales of land
Detail 4	-2	-2	-20			reduced payments and restoration of contributions to EU budget under Amendments of years 2015, 2016 and 2017
Detail 5	0	-2	-3	-3		income tax receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Other accounts payable (-)	-159	100	5	-172	63	
Detail 1	-7	-11	0	-19		accruals of current expense
Detail 2	-199	-35	-31	-181		advance payments from EU
Detail 3	-1	16	0	-2	-2	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4	4	4	3	2		real estate restitution to HH through financial compensation
Detail 5			-15	15		payments to the EU budget under "Amendment of the EU budget No6/2018"
Detail 6	-1		-1	0		provisions for calls under standardised guarantees related to state supported loans for student obligation of the central government to pay the compensation to Sodra in 2015 and 2016, as foreseen in the Article 5 of the Law on Pension compensation No XII-886, 2014; redemption of the pension compensation- payments from State budget to Sodra in 2015
Detail 7	104	82				obligation of the central government to pay the compensation for wages of civil servants (the Law of 30 June 2015 No XII-1927)
Detail 8	4	17	24	21	22	compensation for Vilnius municipality according to the agreement
Detail 9	-37	19	19			commitment to pay under the Facility for Refugees in Turkey and the Eastern Partnership Technical Assistance Trust Fund
Detail 10	-4	2	-1	1		compensation for reduced direct payments from 2012 - 2013
Detail 11	0	0				initial receipt for the mobile phone licences
Detail 12	-8	1	1	1	1	military equipment
Detail 13	-3	-6	7	0	25	interim dividends
Detail 14	-12	12				obligation of the central government to pay the compensation of social benefits (the Law of 19 December 2019 No XIII-2719)
Detail 15				-10	10	payments to SODRA related to year N-2, but made in year N (financing of the main part of pensions from the state budget)
Detail 15					8	
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	163	80	104	160	14	
Detail 1	163	80	104	160	14	special accounts, extrabudgetary funds and public corporations
Detail 2		0	0	0		rerouted VIPA interest expenses for received EBRD loans
Other adjustments (+/-) (please detail)	59	35	-3.681	1	118	
Detail 1	-8	-2	0	1		financial lease
Detail 2			-3.685			debt cancellation
Detail 3	79	46	4	0		holding gains / losses
Detail 4	-3					overbooked amounts from EU structural assistance 2004-2006
Detail 5	-9	2	1	0		interest receivable
Detail 6		-11				Commission implementing decision (EU)2017/2014 of 8 November 2017 (C(2017) 7263) to exclude certain expenditure incurred by MS from EU financing (EAGF) and (EAFRD)
Detail 7					118	payments to the Reserve (Stabilization) Fund
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-118	-91	-3.807	-255	-523	
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	99	60	64	46		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	0	0	-2		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	0	0	-3		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	0	0	0	0		payments on the financial leasing
Detail 2						
Non-financial transactions not included in the working balance	-4	-11	-9	-6		
Detail 1	0	-1	-2	-1		imputed capital formation associated with financial leasing agreement
Detail 2	0	0	0	0		Balsiy PPP
Detail 3	-4	-5	-5	-4		capital expenditure
Detail 4		-5	-2	-2		expenditure according to the program of Modernisation of Multi-apartment Buildings
Detail 5						
Difference between interest paid (+) and accrued (D.41)(-)	2	4	3	3		
Other accounts receivable (+)	38	-10	-8	28		
Detail 1	-3	-1	-2	-2		sales of land
Detail 2	37	-19	-19			compensation for Vilnius municipality according to the agreement
Detail 3	4	9	13	29		flows from central government for EU projects
Other accounts payable (-)	61	39	28	-42		
Detail 1	72	67	52	-8		current expenditure arrears
Detail 2	-12	-29	-25	-34		flows from central government for EU projects
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-4	-1	6	11		
Detail 1	3	3	1	0		public corporations reclassified to S.1313
Detail 2	-7	-3	6	11		public health care institutions
Detail 3						
Other adjustments (+/-) (please detail)	0	2	0	3		
Detail 1		2	0	3		interest receivable
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	192	82	85	40		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	17	175	257	722		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-5	-3	-4	-4		
Detail 1	-5	-3	-4	-4		capital expenditure by SODRA
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	0	0	0	0		
Detail 1						
Detail 2						
Other accounts payable (-)	0	0	0	-108		
Detail 1				-108		refunds from private pension funds
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	26	59	36		
Detail 1		10	13	15		Guarantee fund
Detail 2		15	46	20		Long-term work benefits fund
Other adjustments (+/-) (please detail)	4	2	3.682	-302		
Detail 1	4	4	4	3		consumption of fixed capital by SODRA
Detail 2		-2	-8	-40		difference in compensation of reduced pension rate
Detail 3	0	0				holding gains / losses
Detail 4			3.685			debt cancellation
Detail 5				0		interest receivable accrued
Detail 6				-266		difference in revenue in Compulsory Health Insurance Fund
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	16	201	3.994	344		
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-90	-192	-272	-129
Net acquisition (+) of financial assets ⁽²⁾	-155	1.077	-942	2.665
Currency and deposits (F.2)	-476	1.247	-741	1.766
Debt securities (F.3)	0	0	-1	1
Loans (F.4)	92	104	207	293
Increase (+)	808	850	279	374
Reduction (-)	-716	-746	-72	-81
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	92	104	207	293
Increase (+)	808	850	279	374
Reduction (-)	-716	-746	-72	-81
Equity and investment fund shares/units (F.5)	68	37	41	28
Portfolio investments, net ⁽²⁾	0	0	0	1
Equity and investment fund shares/units other than portfolio investments	68	36	40	26
Increase (+)	70	68	76	68
Reduction (-)	-2	-32	-36	-42
Financial derivatives (F.71)	-112	-161	-40	-54
Other accounts receivable (F.8)	273	-150	-408	632
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-204	228	0	-357
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	66	1	0
Net incurrence (-) of other accounts payable (F.8)	-236	90	-69	-353
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-5	4
Issuances above(-)/below(+) nominal value	-108	-16	0	-16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	61	45	70	8
Redemptions/repurchase of debt above(+)/below(-) nominal value	38	0	-1	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	41	43	4	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	15	-19	-5	23
Difference between capital and financial accounts (B.9-B.9f)	15	-19	-5	23
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	-434	1.094	-1.219	2.202

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Lithuania Data are in ... (millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	118	91	3.807	255
Net acquisition (+) of financial assets ⁽²⁾	-185	1.148	-4.964	2.148
Currency and deposits (F.2)	-682	1.201	-1.095	1.226
Debt securities (F.3)	0	0	-1	1
Loans (F.4)	269	182	-3.481	291
Increase (+)	808	850	279	374
Reduction (-)	-538	-668	-3.760	-82
Short term loans (F.41), net	-8	0	0	0
Long-term loans (F.42)	278	182	-3.481	291
Increase (+)	808	850	279	374
Reduction (-)	-530	-668	-3.760	-82
Equity and investment fund shares/units (F.5)	68	36	40	31
Portfolio investments, net ⁽²⁾	0	0	0	2
Equity and investment fund shares/units other than portfolio investments	68	36	40	29
Increase (+)	70	68	76	68
Reduction (-)	-2	-32	-36	-39
Financial derivatives (F.71)	-112	-161	-40	-54
Other accounts receivable (F.8)	273	-110	-388	654
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-219	237	-3	-196
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	66	1	0
Net incurrence (-) of other accounts payable (F.8)	-250	103	-69	-189
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-1	-5	4
Issuances above(-)/below(+) nominal value	-108	-16	0	-16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	60	42	67	5
Redemptions/repurchase of debt above(+)/below(-) nominal value	38	0	-1	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	41	43	4	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2	-16	-4	24
Difference between capital and financial accounts (B.9-B.9f)	2	-16	-4	24
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-284	1.460	-1.164	2.231
Central government contribution to general government debt (a=b-c) ⁽³⁾	10.918	12.300	14.820	17.053
Central government gross debt (level) (b) ^(2, 5)	14.552	16.012	14.848	17.079
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3.633	3.712	28	26

***Please note that the sign convention for net lending/ net borrowing 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 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

*Please note that the sign convention for net lending/ net borrowing 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 state 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Lithuania Data are in ... (millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-192	-82	-85	-40
Net acquisition (+) of financial assets ⁽²⁾	94	16	20	65
Currency and deposits (F.2)	57	26	0	25
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	-3
Portfolio investments, net ⁽²⁾	0	0	0	-1
Equity and investment fund shares/units other than portfolio investments	0	0	0	-2
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	36	-11	20	43
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-3	-7	9	-41
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-4	-10	6	-43
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	4	3	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	12	-2	-1	3
Difference between capital and financial accounts (B.9-B.9f)	12	-2	-1	3
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-90	-75	-57	-13
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	633	557	501	489
Local government gross debt (level) (b) ⁽⁵⁾	633	558	501	489
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1	0	0	0

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Lithuania Data are in ... (millions of units of national currency) Date: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-16	-201	-3.994	-344
Net acquisition (+) of financial assets ⁽²⁾	63	-68	372	557
Currency and deposits (F.2)	149	19	354	515
Debt securities (F.3)	0	0	0	20
Loans (F.4)	0	0	0	0
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
<i>Increase (+)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reduction (-)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	-86	-87	18	22
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	84	57	-61	-208
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	69	56	-65	-208
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	15	1	3	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2	-1	0	-4
Difference between capital and financial accounts (B.9-B.9f)	2	-1	0	-4
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	133	-213	-3.683	1
Social security contribution to general government debt (a=b-c) ⁽³⁾	3.896	3.683	0	-18
Social security gross debt (level) (b) ^(2, 5)	3.896	3.683	0	2
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0	0	0	20

*Please note that the sign convention for net lending/ net borrowing 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.

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 31/03/2020		Year				
		2016	2017	2018	2019	2020
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	228	218	190	216	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	82	62	67	71	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)(2)	37.467	40.694	43.811	46.912	46.713
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					