



## 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

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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: 31/03/2021**

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: 31/03/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	204	283	224	-3 598	-3 541
- Central government	S.1311	-79	-3 796	-160	-3 901	-3 671
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	82	85	40	-38	-16
- Social security funds	S.1314	201	3 994	344	341	145
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		16 540	15 322	17 524	23 061	26 253
<i>By category:</i>						
Currency and deposits	AF.2	330	184	185	114	
Debt securities	AF.3	13 881	12 891	14 874	18 982	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	13 881	12 891	14 874	18 982	
Loans	AF.4	2 329	2 246	2 464	3 964	
Short-term	AF.41	3	1	6	1	
Long-term	AF.42	2 327	2 245	2 458	3 963	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1 365	1 453	1 504	2 007	1 900
<b>Interest (consolidated)</b>	D.41 (uses)	466	397	422	338	294
<b>Gross domestic product at current market prices</b>	B.1*g	42 276	45 491	48 797	48 794	50 578

(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	Year				
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021
Date: 31/03/2021					
<b>Working balance in central government accounts</b>	-324	-104	-1 092	-4 566	-3 754
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
<b>Financial transactions included in the working balance</b>	66	208	234	-390	-36
Loans, granted (+)	130	187	261	290	-41
Loans, repayments (-)	-1	-1	-1	-277	L
Equities, acquisition (+)	65	74	65	3	21
Equities, sales (-)	-32	-36	-39	-57	0
Other financial transactions (+/-)	-96	-17	-53	-350	-16
of which: transactions in debt liabilities (+/-)	-38	19	1	-310	4
of which: net settlements under swap contracts (+/-)	-59	-35	-54	-40	-20
Detail 1	-5	-2	-2	-2	
Detail 2	-37	-4	0	-320	
Detail 3	4	4	4	4	4
Detail 4	0	20	0	0	
Detail 5				8	
					coupon sold
					financial derivatives
					repayment for immovable property of the Jewish Communities
					repaid loan/payables to Turto bankas
					early bond redemption above nominal value
<b>Non-financial transactions not included in the working balance</b>	42	44	36	45	1
Detail 1	1	2	1	1	
Detail 2	1	6	-2	8	
Detail 3	0	1	0	0	
Detail 4	1	1	1	1	1
Detail 5	9	9	16	24	
Detail 6	30	25	21	13	
Detail 7	0	0	0	-2	L
					off budget revenue and expenditure (borrowed funds accounts)
					property transferred to Turto bankas for renewal
					neutralisation of "different" recording of discount/premium in public accounts
					PPP Palanga bypass
					paid back the previous year's appropriations
					unused EU grants paid back to the State budget by final beneficiaries
					ESCO projects
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	35	71	-6	26	31
<b>Other accounts receivable (+)</b>	-113	-442	672	-55	5
Detail 1	34	-3	176	301	5
Detail 2	-121	-396	511	-344	
Detail 3	-23	-19	-13	-10	
Detail 4	-2	-20	0	0	0
Detail 5	-2	-3	-3	-2	M
					accruals of VAT, Excises, Income Tax
					expenditure of GG on behalf of EU and reimbursements from EU
					sale of land (without interest receivable)
					reduced payments and restoration of contributions to EU budget under Amendments
					Income tax receivables according to the compensation mechanism of cuts to civil servants wages
<b>Other accounts payable (-)</b>	100	5	-172	-170	43
Detail 1	-11	0	-19	-131	
Detail 2	-35	-31	-181	-52	
Detail 3	16	0	-2	-2	-1
Detail 4	4	3	2	2	3
Detail 5	0	-15	15	0	
Detail 6	0	-1	0	0	
Detail 7	82	0	0	0	
Detail 8	17	24	21	18	
Detail 9	19	19	M	M	
Detail 10	2	-1	1	1	
Detail 11	0	M	M	M	
Detail 12	1	1	1	1	1
Detail 13	-6	7	0	-7	
Detail 14	12	0	0	0	
Detail 15			-10		
Detail 16					41
					accruals of current expense
					advance payments from EU
					direct payments related to year N, but made in year N+1 and made in N, but related to N-1
					real estate restitution to HH through financial compensation
					payments to the EU budget under "Amendment of the EU budget No6/2018"
					provisions for calls under standardised guarantees related to state supported loans for student
					obligation of the central government to pay the compensation to Sodra
					obligation of the central government to pay the compensation for wages of civil servants
					compensation for Vilnius municipality according to the agreement
					commitment to pay under the Facility for Refugees
					compensation for reduced direct payments from 2012 - 2013
					initial receipt for the mobile phone licences
					military equipment
					interim dividends
					obligation of the central government to pay the compensation of social benefits
					payments to SODRA related to year N-2, but made in year N (financing of the main part of pensions)
<b>Working balance (+/-) of entities not part of central government</b>	M	M	M	M	M
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	80	104	167	844	39
Detail 1	80	104	166	843	39
Detail 2	0	0	0	1	
					special accounts extrabudgetary funds and public corporations
					rerouted VIPA interest related to EBRD loans
<b>Other adjustments (+/-) (please detail)</b>	35	-3 681	1	365	1
Detail 1	-2	0	1	3	1
Detail 2	0	-3 685	0	0	0
Detail 3	46	4	0	356	
Detail 4					
Detail 5	2	1	0	4	
Detail 6	-11				
Detail 7			1	3	L
					financial lease
					debt cancellation
					holding gains / losses
					sale of land (interest receivable)
					Commission implementing decision to exclude certain expenditure incurred by MS from EU financing
					SMP transfers to Greece
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	-79	-3 796	-160	-3 901	-3 671

(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 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: 31/03/2021	2017	2018	Year 2019	2020	2021	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	other	other	other	other		
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		

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

Member State: Lithuania	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 31/03/2021						
<b>Working balance in local government accounts</b>	60	64	46	-42		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	0	-2	-1		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	0	-3	-1		
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	-11	-9	-6	-9		
Detail 1	-1	-2	-1	-1		imputed capital formation associated with financial leasing agreement
Detail 2	0	0	0	0		Balsiq PPP
Detail 3	-5	-5	-4	-5		capital expenditure
Detail 4	-5	-2	-2	-4		expenditure according to the program of Modernisation of Multi-apartment Buildings
Detail 5						
Difference between interest paid (+) and accrued (D.41)(-)	4	3	3	3		
Other accounts receivable (+)	-10	-8	28	5		
Detail 1	-1	-2	-2	1		sale of land (without interest receivable)
Detail 2	-19	-19	M	M		compensation for Vilnius municipality according to the agreement
Detail 3	9	13	29	-1		flows from central government for EU projects
Detail 4				5		other receivables from central government
Other accounts payable (-)	39	28	-42	-9		
Detail 1	67	52	-8	10		current expenditure arrears
Detail 2	-29	-25	-34	-19		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	-1	6	11	16		
Detail 1	3	1	0	3		public corporations reclassified to S.1313
Detail 2	-3	6	11	12		public health care institutions
Other adjustments (+/-) (please detail)	2	0	3	1		
Detail 1	2	0	3	1		sale of land (interest receivable)
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>82</b>	<b>85</b>	<b>40</b>	<b>-38</b>		

(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: 31/03/2021	2017	2018	Year 2019	2020	2021	
<b>Working balance in social security accounts</b>	<b>175</b>	<b>257</b>	<b>722</b>	<b>309</b>		
<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	-3	-4	-4	-4		
Detail 1	-3	-4	-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	-108	0		
Detail 1			-108	0		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	26	59	36	32		
Detail 1	10	13	15	19		Guarantee fund
Detail 2	15	46	20	14		Long-term work benefits fund
Other adjustments (+/-) (please detail)	2	3 682	-302	3		
Detail 1	4	4	3	4		consumption of fixed capital by SODRA
Detail 2	-2	-8	-40	-1		difference in compensation of reduced pension rate
Detail 3	0					holding gains / losses
Detail 4	0	3 685	0	0		debt cancellation
Detail 5			0			interest receivable accrued
Detail 6			-266			difference in revenue in Compulsory Health Insurance Fund
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>201</b>	<b>3 994</b>	<b>344</b>	<b>341</b>		

(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: 31/03/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-204</b>	<b>-283</b>	<b>-224</b>	<b>3 598</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 077</b>	<b>-935</b>	<b>2 693</b>	<b>1 864</b>
Currency and deposits (F.2)	1 250	-740	1 773	2 051
Debt securities (F.3)	0	-1	1	4
Loans (F.4)	94	204	292	107
Increase (+)	850	279	374	389
Reduction (-)	-756	-75	-81	-282
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	94	204	292	107
Increase (+)	850	279	374	389
Reduction (-)	-756	-75	-81	-282
Equity and investment fund shares/units (F.5)	37	41	28	-32
Portfolio investments, net <sup>(2)</sup>	0	0	1	8
Equity and investment fund shares/units other than portfolio investments	36	40	27	-40
Increase (+)	68	76	68	19
Reduction (-)	-32	-36	-42	-59
Financial derivatives (F.71)	-161	-40	-54	-359
Other accounts receivable (F.8)	-143	-398	654	93
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>239</b>	<b>4</b>	<b>-290</b>	<b>49</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	66	1	0	0
Net incurrence (-) of other accounts payable (F.8)	97	-67	-289	-314
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-5	4	-27
Issuances above(-)/below(+) nominal value	-16	0	-16	-31
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	50	72	11	57
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1	0	8
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	43	4	0	356
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-19</b>	<b>-5</b>	<b>23</b>	<b>25</b>
Difference between capital and financial accounts (B.9-B.9f)	-19	-5	23	25
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1 094</b>	<b>-1 219</b>	<b>2 202</b>	<b>5 537</b>

\*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: 31/03/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>79</b>	<b>3 796</b>	<b>160</b>	<b>3 901</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 148</b>	<b>-4 957</b>	<b>2 243</b>	<b>1 529</b>
Currency and deposits (F.2)	1 204	-1 094	1 232	1 778
Debt securities (F.3)	0	-1	1	3
Loans (F.4)	172	-3 484	291	196
Increase (+)	850	279	374	491
Reduction (-)	-678	-3 763	-83	-295
Short term loans (F.41), net	0	0	0	90
Long-term loans (F.42)	172	-3 484	291	106
Increase (+)	850	279	374	390
Reduction (-)	-678	-3 763	-83	-284
Equity and investment fund shares/units (F.5)	36	41	31	-33
Portfolio investments, net <sup>(2)</sup>	0	0	2	7
Equity and investment fund shares/units other than portfolio investments	36	40	29	-40
Increase (+)	68	76	68	19
Reduction (-)	-32	-36	-39	-59
Financial derivatives (F.71)	-161	-40	-54	-359
Other accounts receivable (F.8)	-103	-379	743	-56
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>249</b>	<b>1</b>	<b>-192</b>	<b>60</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	66	1	0	0
Net incurrence (-) of other accounts payable (F.8)	110	-67	-187	-304
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-5	4	-24
Issuances above(-)/below(+) nominal value	-16	0	-16	-31
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	46	69	7	55
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1	0	8
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	43	4	0	356
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-16</b>	<b>-4</b>	<b>20</b>	<b>22</b>
Difference between capital and financial accounts (B.9-B.9f)	-16	-4	20	22
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>1 460</b>	<b>-1 164</b>	<b>2 231</b>	<b>5 512</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>12 300</b>	<b>14 820</b>	<b>17 053</b>	<b>22 477</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	16 012	14 848	17 079	22 591
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3 712	28	26	114

**\*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: 31/03/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 31/03/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-82</b>	<b>-85</b>	<b>-40</b>	<b>38</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>16</b>	<b>20</b>	<b>65</b>	<b>99</b>
Currency and deposits (F.2)	26	0	25	88
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	-3	-1
Portfolio investments, net <sup>(2)</sup>	0	0	-1	-1
Equity and investment fund shares/units other than portfolio investments	0	0	-2	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	-2	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-11	20	43	13
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-7</b>	<b>9</b>	<b>-41</b>	<b>-21</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-10	6	-43	-24
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 <sup>(4)</sup> (+)	4	3	3	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-2</b>	<b>-1</b>	<b>3</b>	<b>3</b>
Difference between capital and financial accounts (B.9-B.9f)	-2	-1	3	3
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-75</b>	<b>-57</b>	<b>-12</b>	<b>119</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>557</b>	<b>501</b>	<b>489</b>	<b>608</b>
Local government gross debt (level) (b) = <sup>a</sup>	558	501	489	608
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	0	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: 31/03/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-201</b>	<b>-3 994</b>	<b>-344</b>	<b>-341</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-68</b>	<b>372</b>	<b>513</b>	<b>366</b>
Currency and deposits (F.2)	19	354	515	186
Debt securities (F.3)	0	0	20	6
Loans (F.4)	0	0	0	0
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)	0	0	0	2
Portfolio investments, net <sup>(2)</sup>	0	0	0	2
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	-87	18	-22	173
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>57</b>	<b>-61</b>	<b>-168</b>	<b>-26</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	56	-65	-168	-23
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-3
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1	3	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-213</b>	<b>-3 683</b>	<b>1</b>	<b>-1</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3 683</b>	<b>0</b>	<b>-18</b>	<b>-25</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	3 683	0	2	1
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	0	0	20	25

**\*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: 31/03/2021		Year				
		2017	2018	2019	2020	2021
Statement		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	218	190	194	289	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	62	67	71	90	L
	<i>Institutional characteristics:</i>	.....				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>	.....				
	i) the extent of these differences:	.....				
	ii) the reasons for these differences:	.....				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	40 748	44 080	47 110	47 412	48 942

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

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