



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: 30/09/2021

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: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	176	245	231	-3 569	-3 527
- Central government	S.1311	-90	-3 844	-163	-3 819	-3 807
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	82	85	40	-38	-41
- Social security funds	S.1314	184	4 004	355	288	321
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		16 540	15 322	17 526	23 062	24 714
<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	2 466	3 966	
Short-term	AF.41	3	1	6	1	
Long-term	AF.42	2 327	2 245	2 460	3 965	
General government expenditure on:						
Gross fixed capital formation	P.51g	1 365	1 453	1 506	2 008	2 051
Interest (consolidated)	D.41 (uses)	466	397	423	338	292
Gross domestic product at current market prices	B.1*g	42 276	45 515	48 860	49 507	53 679

(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					
Date: 30/09/2021	2017	2018	2019	2020	2021	
Working balance in central government accounts	-324	-104	-1 092	-4 566	-3 722	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	66	208	234	-390	-242	
Loans, granted (+)	130	187	261	290	-260	
Loans, repayments (-)	-1	-1	-1	-277	0	
Equities, acquisition (+)	65	74	65	3	21	
Equities, sales (-)	-32	-36	-39	-57	0	
Other financial transactions (+/-)	-96	-17	-53	-350	-3	
of which: transactions in debt liabilities (+/-)	-38	19	1	-310	4	
of which: net settlements under swap contracts (+/-)	-59	-35	-54	-40	-7	
Detail 1	-5	-2	-2	-2		coupon sold
Detail 2	-37	-4	0	-320		financial derivatives
Detail 3	4	4	4	4	4	repayment for immovable property of the Jewish Communities
Detail 4	0	20	0	0		repaid loan/payables to Turto bankas
Detail 5				8		early bond redemption above nominal value
Non-financial transactions not included in the working balance	42	44	36	45	1	
Detail 1	1	2	7	1		off budget revenue and expenditure (borrowed funds accounts)
Detail 2	1	6	-2	8		property transferred to Turto bankas for renewal
Detail 3	0	1	0	0		neutralisation of "different" recording of discount/premium in public accounts
Detail 4	1	1	1	1	1	PPP Palanga bypass
Detail 5	9	9	16	24		paid back the previous year's appropriations
Detail 6	30	25	21	13		unused EU grants paid back to the State budget by final beneficiaries
Detail 7	0	0	0	-2	L	ESCO projects
Difference between interest paid (+) and accrued (D.41)(-)	35	71	-6	26	53	
Other accounts receivable (+)	-113	-442	672	-35	-18	
Detail 1	34	-3	176	322	-18	accruals of VAT, Excises, Income Tax
Detail 2	-121	-396	511	-344		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	-23	-19	-13	-10		sale of land (without interest receivable)
Detail 4	-2	-20	0	0		reduced payments and restoration of contributions to EU budget under Amendments
Detail 5	-2	-3	-3	-2		Income tax receivables according to the compensation mechanism of cuts to civil servants wages
Other accounts payable (-)	89	-44	-176	-174	39	
Detail 1	-11	0	-19	-131		accruals of current expense
Detail 2	-35	-31	-181	-52		advance payments from EU
Detail 3	16	0	-2	-2	-5	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4	4	3	2	2	3	real estate restitution to HH through financial compensation
Detail 5	0	-15	15	0		payments to the EU budget under "Amendment of the EU budget No6/2018"
Detail 6	0	-1	0	0		provisions for calls under standardised guarantees related to state supported loans for student
Detail 7	82	0	0	0		obligation of the central government to pay the compensation to Sodra
Detail 8	17	24	21	18		obligation of the central government to pay the compensation for wages of civil servants
Detail 9	19	19	M	M		compensation for Vilnius municipality according to the agreement
Detail 10	2	-1	1	1		commitment to pay under the Facility for Refugees
Detail 11	0	M	M	M		compensation for reduced direct payments from 2012 - 2013
Detail 12	1	1	1	1	1	initial receipt for the mobile phone licences
Detail 13	-6	7	0	-7		military equipment
Detail 14	12	0	0	0		interim dividends
Detail 15			-10			obligation of the central government to pay the compensation of social benefits
Detail 16	-11	-49	-4	-5		ETS
Detail 17					41	payments to SODRA related to year N-2, but made in year N (financing of the main part of pensions)
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	80	104	167	910	82	
Detail 1	80	104	166	910	82	special accounts, extrabudgetary funds and public corporations
Detail 2	0	0	0	1		rerouted VIPA interest related to EBRD loans
Other adjustments (+/-) (please detail)	35	-3 681	1	365	1	
Detail 1	-2	0	1	3	1	financial lease
Detail 2	0	-3 685	0	0		debt cancellation
Detail 3	46	4	0	356		holding gains / losses
Detail 4	2	1	0	4		sale of land (interest receivable)
Detail 5	-11					Commission implementing decision to exclude certain expenditure incurred by MS from EU financing
Detail 6			1	3		SMP transfers to Greece
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-90	-3 844	-163	-3 819	-3 807	

(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: 30/09/2021	2017	2018	Year 2019	2020	2021	
Working balance in state government accounts	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		
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		

(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 Data are in ... (millions of units of national currency) Date: 30/09/2021	2017	2018	Year 2019	2020	2021	
Working balance in local government accounts	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		
<i>Detail 1</i>	0	0	0	0		payments on the financial leasing
Non-financial transactions not included in the working balance	-11	-9	-6	-9		
<i>Detail 1</i>	-1	-2	-1	-1		imputed capital formation associated with financial leasing agreement
<i>Detail 2</i>	0	0	0	0		Balsiq PPP
<i>Detail 3</i>	-5	-5	-4	-5		capital expenditure
<i>Detail 4</i>	-5	-2	-2	-4		expenditure according to the program of Modernisation of Multi-apartment Buildings
Difference between interest paid (+) and accrued (D.41)(-)	4	3	3	3		
Other accounts receivable (+)	-10	-8	28	5		
<i>Detail 1</i>	-1	-2	-2	1		sale of land (without interest receivable)
<i>Detail 2</i>	-19	-19	M	M		compensation for Vilnius municipality according to the agreement
<i>Detail 3</i>	9	13	29	-1		flows from central government for EU projects
<i>Detail 4</i>				5		other receivables from central government
Other accounts payable (-)	39	28	-42	-9		
<i>Detail 1</i>	67	52	-8	10		current expenditure arrears
<i>Detail 2</i>	-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		
<i>Detail 1</i>	3	1	0	3		public corporations reclassified to S.1313
<i>Detail 2</i>	-3	6	11	12		public health care institutions
Other adjustments (+/-) (please detail)	2	0	3	1		
<i>Detail 1</i>	2	0	3	1		sale of land (interest receivable)
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	82	85	40	-38		

(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	2017		2018		Year		2020		2021	
Data are in ...(millions of units of national currency)	accrual		accrual		accrual		accrual			
Date: 30/09/2021	176		185		620		215			
Working balance in social security accounts	176		185		620		215			
<i>Basis of the working balance</i>	accrual		accrual		accrual		accrual			
Financial transactions included in the working balance	M	72	105	94						
Loans (+/-)	M	M	M	M						
Equities (+/-)	M	M	M	M						
Other financial transactions (+/-)	M	72	105	94						
of which: transactions in debt liabilities (+/-)	M	72	105	94						
of which: net settlements under swap contracts (+/-)	M	M	M	M						
<i>Detail 1</i>		72	105	94						transfers to reserve by Compulsory Health Insurance Fund
Non-financial transactions not included in the working balance	-3	-4	-4	-4						
<i>Detail 1</i>	-3	-4	-4	-4						capital expenditure by SODRA
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L						
Other accounts receivable (+)	-17	10	-255	-53						
<i>Detail 1</i>	-17	10	-255	-23						difference in revenue in Compulsory Health Insurance Fund
<i>Detail 2</i>				-30						deferred receivables by Sodra unlikely to be collected due to Covid-19
Other accounts payable (-)	0	0	-108	0						
<i>Detail 1</i>			-108	0						refunds from private pension funds
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						
<i>Detail 1</i>	10	13	15	19						Guarantee fund
<i>Detail 2</i>	15	46	20	14						Long-term work benefits fund
Other adjustments (+/-) (<i>please detail</i>)	2	3 682	-39	3						
<i>Detail 1</i>	4	4	3	4						consumption of fixed capital by SODRA
<i>Detail 2</i>	-2	-8	-40	-1						difference in compensation of reduced pension rate
<i>Detail 3</i>	0		0							holding gains / losses, interest receivable
<i>Detail 4</i>	0	3 685	0	0						debt cancellation
<i>Detail 5</i>	0	0	-3	0						accrual adjustment
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	184	4 004	355	288						

(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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-176	-245	-231	3 569
Net acquisition (+) of financial assets ⁽²⁾	1 060	-924	2 704	1 843
Currency and deposits (F.2)	1 250	-740	1 773	2 063
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 ⁽²⁾	0	0	1	8
Equity and investment fund shares/units other than portfolio investments	36	40	27	-40
Increase (+)	68	76	68	18
Reduction (-)	-32	-36	-42	-58
Financial derivatives (F.71)	-161	-40	-54	-359
Other accounts receivable (F.8)	-159	-388	665	60
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	229	-45	-294	99
Net incurrence (-) of liabilities in financial derivatives (F.71)	66	1	0	0
Net incurrence (-) of other accounts payable (F.8)	87	-116	-292	-270
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-5	4	-22
Issuances above(-)/below(+) nominal value	-16	0	-16	-31
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	50	72	11	57
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1	0	8
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	43	4	0	356
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	-19	-5	25	25
Difference between capital and financial accounts (B.9-B.9f)	-19	-5	25	25
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 094	-1 219	2 204	5 536

*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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	90	3 844	163	3 819
Net acquisition (+) of financial assets ⁽²⁾	1 148	-4 957	2 243	1 561
Currency and deposits (F.2)	1 204	-1 094	1 232	1 790
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	-34
Portfolio investments, net ⁽²⁾	0	0	2	7
Equity and investment fund shares/units other than portfolio investments	36	40	29	-40
Increase (+)	68	76	68	18
Reduction (-)	-32	-36	-39	-58
Financial derivatives (F.71)	-161	-40	-54	-359
Other accounts receivable (F.8)	-103	-379	743	-36
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	238	-47	-195	110
Net incurrence (-) of liabilities in financial derivatives (F.71)	66	1	0	0
Net incurrence (-) of other accounts payable (F.8)	99	-115	-191	-260
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-5	4	-18
Issuances above(-)/below(+) nominal value	-16	0	-16	-31
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	46	69	7	55
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	-1	0	8
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	43	4	0	356
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	-16	-4	20	22
Difference between capital and financial accounts (B.9-B.9f)	-16	-4	20	22
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	1 460	-1 164	2 231	5 512
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	12 300	14 820	17 053	22 477
Central government gross debt (level) (b) ^(2,5)	16 012	14 848	17 079	22 591
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 30/09/2021	Year			
	2017	2018	2019	2020
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 ⁽²⁾	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(-) ⁽³⁾ 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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-82	-85	-40	38
Net acquisition (+) of financial assets ⁽²⁾	16	20	65	99
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 ⁽²⁾	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
Adjustments ⁽³⁾	-7	9	-41	-21
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 ⁽⁴⁾ (+)	4	3	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	-2	-1	5	3
Difference between capital and financial accounts (B.9-B.9f)	-2	-1	5	3
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-75	-57	-10	119
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	557	501	491	609
Local government gross debt (level) (b) ⁽⁶⁾	558	501	491	609
Local government holdings of other subsectors debt (level) (c) ⁽⁶⁾	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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-184	-4 004	-355	-288
Net acquisition (+) of financial assets ⁽²⁾	-85	383	524	313
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 ⁽²⁾	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)	-104	28	-11	120
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	57	-61	-168	-26
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 ⁽⁴⁾ (+)	1	3	0	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	-1	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	-1	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-213	-3 683	1	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	3 683	0	-18	-25
Social security gross debt (level) (b) ^(2,5)	3 683	0	2	1
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	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: 30/09/2021		Year				
		2017 final	2018 final	2019 final	2020 half-finalized	2021 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	218	190	194	288	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	62	67	71	90	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)	40 748	44 103	47 157	48 076	51 654
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					