



## 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: 31/03/2022**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

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

*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: 31/03/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	245	231	-3 605	-555	-1 910
- Central government	S.1311	-3 844	-163	-3 855	-1 531	-2 210
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	85	40	-38	174	-29
- Social security funds	S.1314	4 004	355	288	802	329
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		15 322	17 526	23 062	24 535	24 694
<i>By category:</i>						
Currency and deposits	AF.2	184	185	114	88	
Debt securities	AF.3	12 891	14 874	18 982	19 735	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	12 891	14 874	18 982	19 735	
Loans	AF.4	2 246	2 466	3 966	4 712	
Short-term	AF.41	1	6	1	1	
Long-term	AF.42	2 245	2 460	3 965	4 711	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1 453	1 506	2 008	1 754	2 354
<b>Interest (consolidated)</b>	D.41 (uses)	397	423	338	247	160
<b>Gross domestic product at current market prices</b>	B.1*g	45 515	48 860	49 507	55 383	60 224

(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: 31/03/2022						
	2018	2019	Year 2020	2021	2022	
<b>Working balance in central government accounts</b>	<b>-104</b>	<b>-1 092</b>	<b>-4 566</b>	<b>-1 703</b>	<b>-2 194</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
<b>Financial transactions included in the working balance</b>	<b>208</b>	<b>234</b>	<b>-391</b>	<b>13</b>	<b>-25</b>	
Loans, granted (+)	187	261	290	303	-32	
Loans, repayments (-)	0	0	-276	-125	0	
Equities, acquisition (+)	74	65	3	21	4	
Equities, sales (-)	-37	-40	-58	-43	0	
Other financial transactions (+/-)	-17	-53	-350	-142	3	
of which: transactions in debt liabilities (+/-)	19	1	-310	-131	3	
of which: net settlements under swap contracts (+/-)	-35	-54	-40	-11	0	
Detail 1	-2	-2	-2	0		coupon sold
Detail 2	-4	0	-320	-134		financial derivatives
Detail 3	4	4	4	4	3	repayment for immovable property of the Jewish Communities
Detail 4	20	0	0	0		repaid loan/payables to Turto bankas
Detail 5	0	0	8	0		early bond redemption above nominal value
<b>Non-financial transactions not included in the working balance</b>	<b>44</b>	<b>36</b>	<b>45</b>	<b>96</b>	<b>1</b>	
Detail 1	2	1	1	1		off budget revenue and expenditure
Detail 2	6	-2	8	-19		property transferred to Turto bankas for renewal
Detail 3	1	0	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	16	24	61		paid back the previous year's appropriations
Detail 6	25	21	13	52		unused EU grants paid back to the State budget by final beneficiaries
Detail 7	0	0	-2	0		ESCO projects
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>71</b>	<b>-6</b>	<b>26</b>	<b>36</b>	<b>61</b>	
<b>Other accounts receivable (+)</b>	<b>-442</b>	<b>672</b>	<b>-35</b>	<b>127</b>	<b>-111</b>	
Detail 1	-3	176	322	135	-111	accruals of VAT, Excises, Income Tax
Detail 2	-396	511	-344	-40		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	-19	-13	-10	-9		sale of land (without interest receivable)
Detail 4	-20	0	0	0		reduced payments and restoration of contributions to EU budget under Amendments
Detail 5	-3	-3	-2	0		income tax receivables according to the compensation mechanism of cuts to civil servants wages
Detail 6				41		trade advances for Belarus border fence
<b>Other accounts payable (-)</b>	<b>-44</b>	<b>-176</b>	<b>-210</b>	<b>-285</b>	<b>24</b>	
Detail 1	0	-19	-137	106		accruals of current expense
Detail 2	-31	-181	-52	-421		advance payments from EU
Detail 3	0	-2	-2	-1	0	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4	3	2	2	2	2	real estate restitution to HH through financial compensation
Detail 5	-15	15	-29	29		amendments of the EU budget
Detail 6	-1	0	0	-1		provisions for calls under standardised guarantees related to state supported loans for student
Detail 7	24	21	18	0		obligation of the central government to pay the compensation for wages of civil servants
Detail 8	19	M	M	M		compensation for Vilnius municipality according to the agreement
Detail 9	-1	1	1	1		commitment to pay under the Facility for Refugees
Detail 10	1	1	1	1	1	initial receipt for the mobile phone licences
Detail 11	7	0	-7	7		military equipment
Detail 12	0	-10	0	0		obligation of the central government to pay the compensation of social benefits
Detail 13	-49	-4	-5	-4		ETS
Detail 14					22	payments to SODRA related to year N-2, but made in year N (financing of the main part of pensions)
Detail 15				-3		Belarus border fence
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>	<b>104</b>	<b>167</b>	<b>910</b>	<b>27</b>	<b>33</b>	
Detail 1	104	166	910	26	33	special accounts, extrabudgetary funds and public corporations
Detail 2	0	0	1	0		rerouted VIPA interest related to EBRD loans
<b>Other adjustments (+/-) (please detail)</b>	<b>-3 681</b>	<b>1</b>	<b>365</b>	<b>157</b>	<b>1</b>	
Detail 1	0	1	3	3	1	financial lease
Detail 2	-3 685	0	0	0		debt cancellation
Detail 3	4	0	356	153		holding gains / losses
Detail 4	1	0	4	2		interest receivable
Detail 5	0	1	3	-1		SMP transfers to Greece
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-3 844</b>	<b>-163</b>	<b>-3 855</b>	<b>-1 531</b>	<b>-2 210</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 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: 31/03/2022	2018	2019	Year 2020	2021	2022	
<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		
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						
<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 Data are in ... (millions of units of national currency) Date: 31/03/2022	2018	2019	Year 2020	2021	2022	
<b>Working balance in local government accounts</b>	64	46	-42	176		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	-2	-1	-3		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	-3	-1	-4		
Other financial transactions (+/-)	0	0	0	1		
of which: transactions in debt liabilities (+/-)	0	0	0	1		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	0	0	0	1		payments on the financial leasing
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-9	-6	-9	-8		
<i>Detail 1</i>	-2	-1	-1	0		imputed capital formation associated with financial leasing agreement
<i>Detail 2</i>	0	0	0	0		Balsiq PPP
<i>Detail 3</i>	-5	-4	-5	-6		capital expenditure
<i>Detail 4</i>	-2	-2	-4	-2		expenditure according to the program of Modernisation of Multi-apartment Buildings
Difference between interest paid (+) and accrued (D.41)(-)	3	3	3	2		
Other accounts receivable (+)	-8	28	5	23		
<i>Detail 1</i>	-2	-2	1	-2		sale of land (without interest receivable)
<i>Detail 2</i>	-19	M	M	M		compensation for Vilnius municipality according to the agreement
<i>Detail 3</i>	13	29	-1	-3		flows from central government for EU projects
<i>Detail 4</i>			5	28		other receivables from central government
Other accounts payable (-)	28	-42	-9	-15		
<i>Detail 1</i>	52	-8	10	-9		current expenditure arrears
<i>Detail 2</i>	-25	-34	-19	-6		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	6	11	16	-1		
<i>Detail 1</i>	1	0	3	2		public corporations reclassified to S.1313
<i>Detail 2</i>	6	11	12	-3		public health care institutions
Other adjustments (+/-) (please detail)	0	3	1	1		
<i>Detail 1</i>	0	3	1	1		sale of land (interest receivable)
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>85</b>	<b>40</b>	<b>-38</b>	<b>174</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	Year					
Data are in ... (millions of units of national currency)	2018	2019	2020	2021	2022	
Date: 31/03/2022						
<b>Working balance in social security accounts</b>	<b>185</b>	<b>620</b>	<b>215</b>	<b>722</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	72	105	94	37		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	72	105	94	37		
of which: transactions in debt liabilities (+/-)	72	105	94	37		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	72	105	94	37		transfers to reserve by Compulsory Health Insurance Fund
Detail 2						
Non-financial transactions not included in the working balance	-4	-4	-4	-3		
Detail 1	-4	-4	-4	-3		capital expenditure by SODRA
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	10	-255	-53	-11		
Detail 1	10	-255	-23	-11		difference in revenue in Compulsory Health Insurance Fund
Detail 2			-30			deferred receivables by Sodra unlikely to be collected due to Covid-19
Other accounts payable (-)	0	-108	0	5		
Detail 1	0	-108	0	5		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	59	36	32	37		
Detail 1	13	15	19	19		Guarantee fund
Detail 2	46	20	14	17		Long-term work benefits fund
Other adjustments (+/-) (please detail)	3 682	-39	3	16		
Detail 1	4	3	4	5		consumption of fixed capital by SODRA
Detail 2	-8	-40	-1	11		difference in compensation of reduced pension rate
Detail 3	3 685	0	0	0		debt cancellation
Detail 4	0	-2	0	0		other accrual adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>4 004</b>	<b>355</b>	<b>288</b>	<b>802</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: 31/03/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-245</b>	<b>-231</b>	<b>3 605</b>	<b>555</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-926</b>	<b>2 703</b>	<b>1 842</b>	<b>1 179</b>
Currency and deposits (F.2)	-740	1 773	2 063	820
Debt securities (F.3)	-1	1	4	91
Loans (F.4)	204	292	107	279
Increase (+)	279	374	389	411
Reduction (-)	-75	-81	-282	-132
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	204	292	107	279
Increase (+)	279	374	389	411
Reduction (-)	-75	-81	-282	-132
Equity and investment fund shares/units (F.5)	39	27	-33	15
Portfolio investments, net <sup>(2)</sup>	0	1	8	23
Equity and investment fund shares/units other than portfolio investments	39	26	-41	-8
Increase (+)	76	68	18	39
Reduction (-)	-37	-43	-59	-48
Financial derivatives (F.71)	-40	-54	-359	-145
Other accounts receivable (F.8)	-388	665	60	120
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-45</b>	<b>-294</b>	<b>64</b>	<b>-200</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-116	-292	-305	-371
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	4	-22	-20
Issuances above(-)/below(+) nominal value	0	-16	-31	5
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	72	11	57	33
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	0	8	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	4	0	356	153
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>-4</b>	<b>26</b>	<b>25</b>	<b>-60</b>
Difference between capital and financial accounts (B.9-B.9f)	-4	26	25	-60
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-1 219</b>	<b>2 204</b>	<b>5 536</b>	<b>1 473</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: 31/03/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>3 844</b>	<b>163</b>	<b>3 855</b>	<b>1 531</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4 958</b>	<b>2 242</b>	<b>1 560</b>	<b>167</b>
Currency and deposits (F.2)	-1 094	1 232	1 790	-120
Debt securities (F.3)	-1	1	3	91
Loans (F.4)	-3 484	291	196	187
Increase (+)	279	374	491	411
Reduction (-)	-3 763	-83	-295	-224
Short term loans (F.41), net	0	0	90	-90
Long-term loans (F.42)	-3 484	291	106	277
Increase (+)	279	374	390	411
Reduction (-)	-3 763	-83	-284	-134
Equity and investment fund shares/units (F.5)	40	31	-34	13
Portfolio investments, net <sup>(2)</sup>	0	2	7	16
Equity and investment fund shares/units other than portfolio investments	39	28	-41	-3
Increase (+)	76	68	18	39
Reduction (-)	-37	-40	-59	-43
Financial derivatives (F.71)	-40	-54	-359	-145
Other accounts receivable (F.8)	-379	743	-36	142
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-47</b>	<b>-195</b>	<b>74</b>	<b>-198</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-115	-191	-295	-377
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5	4	-18	-10
Issuances above(-)/below(+) nominal value	0	-16	-31	5
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	69	7	55	31
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	0	8	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	4	0	356	153
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>-3</b>	<b>21</b>	<b>23</b>	<b>-63</b>
Difference between capital and financial accounts (B.9-B.9f)	-3	21	23	-63
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>-1 164</b>	<b>2 231</b>	<b>5 512</b>	<b>1 438</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>14 820</b>	<b>17 053</b>	<b>22 477</b>	<b>24 006</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	14 848	17 079	22 591	24 029
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	28	26	114	23

**\*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: 31/03/2022	Year			
	2018	2019	2020	2021
<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: 31/03/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-85</b>	<b>-40</b>	<b>38</b>	<b>-174</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>20</b>	<b>65</b>	<b>99</b>	<b>137</b>
Currency and deposits (F.2)	0	25	88	118
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	-3	-1	-5
Portfolio investments, net <sup>(2)</sup>	0	-1	-1	0
Equity and investment fund shares/units other than portfolio investments	-1	-2	0	-5
Increase (+)	0	0	0	0
Reduction (-)	-1	-2	0	-5
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	20	43	13	24
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>9</b>	<b>-41</b>	<b>-21</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)	6	-43	-24	-23
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> (+)	3	3	3	2
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>5</b>	<b>3</b>	<b>4</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	5	3	4
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-57</b>	<b>-10</b>	<b>119</b>	<b>-54</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>501</b>	<b>491</b>	<b>609</b>	<b>556</b>
Local government gross debt (level) (b) <sup>(6)</sup>	501	491	609	556
Local government holdings of other subsectors debt (level) (c) <sup>(6)</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: 31/03/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-4 004</b>	<b>-355</b>	<b>-288</b>	<b>-802</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>383</b>	<b>524</b>	<b>313</b>	<b>826</b>
Currency and deposits (F.2)	354	515	186	822
Debt securities (F.3)	0	20	6	2
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	2	7
Portfolio investments, net <sup>(2)</sup>	0	0	2	7
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)	28	-11	120	-4
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-61</b>	<b>-168</b>	<b>-26</b>	<b>-23</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-65	-168	-23	-13
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-3	-10
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3	0	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>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	-2
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-3 683</b>	<b>1</b>	<b>-1</b>	<b>-1</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>0</b>	<b>-18</b>	<b>-25</b>	<b>-27</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	0	2	1	0
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	0	20	25	27

**\*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: 31/03/2022		Year				
		2018	2019	2020	2021	2022
		final	final	half-finalized	half-finalized	forecast
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	188	191	285	194	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	67	71	90	91	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>	44 103	47 157	48 076	53 393	58 144

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

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