



## 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: 30/09/2022**

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: 30/09/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	245	232	-3 501	-555	-1 335
- Central government	S.1311	-3 844	-163	-3 751	-1 535	-1 943
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	85	40	-38	178	120
- Social security funds	S.1314	4 004	355	288	802	488
		final	final	final	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	25 561
<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	2 209	1 743	1 936
<b>Interest (consolidated)</b>	D.41 (uses)	397	423	338	247	175
<b>Gross domestic product at current market prices</b>	B.1*g	45 515	48 908	49 770	56 179	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	Year				
Data are in ...(millions of units of national currency)	2018	2019	2020	2021	2022
Date: 30/09/2022					
<b>Working balance in central government accounts</b>	<b>-104</b>	<b>-1 092</b>	<b>-4 566</b>	<b>-1 703</b>	<b>-2 349</b>
<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	208	234	-391	13	211
Loans, granted (+)	187	261	290	303	205
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	2
of which: transactions in debt liabilities (+/-)	19	1	-310	-131	3
of which: net settlements under swap contracts (+/-)	-35	-54	-40	-11	-1
Detail 1	-2	-2	-2	0	
Detail 2	-4	0	-320	-134	
Detail 3	4	4	4	4	3
Detail 4	20	0	0	0	
Detail 5	0	0	8	0	
					coupon sold
					financial derivatives
					repayment for immovable property of the Jewish Communities
					repaid loan/payables to Turto bankas
					early bond redemption above nominal value
Non-financial transactions not included in the working balance	19	16	32	43	0
Detail 1	2	1	7	1	
Detail 2	6	-2	8	-19	
Detail 3	1	0	0	0	
Detail 4	1	1	1	L	L
Detail 5	9	16	24	61	
Detail 6	0	0	-2	0	
					off budget revenue and expenditure
					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
					ESCO projects
Difference between interest paid (+) and accrued (D.41)(-)	71	-6	26	36	43
Other accounts receivable (+)	-442	672	33	75	-41
Detail 1	-3	176	390	83	-41
Detail 2	-396	511	-344	-40	
Detail 3	-19	-13	-10	-9	
Detail 4	-20	0	0	0	
Detail 5	-3	-3	-2	0	
Detail 6				41	
					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
					trade advances for Belarus border fence
Other accounts payable (-)	-19	-155	-197	-226	22
Detail 1	0	-19	-126	134	
Detail 2			-5	-28	
Detail 3			-6	6	
Detail 4	-6	-161	-39	-369	
Detail 5	0	-2	-2	-1	-3
Detail 6	3	2	2	2	3
Detail 7	-15	15	-29	29	
Detail 8	-1	0	0	-1	
Detail 9	24	21	18	0	
Detail 10	19	M	M	M	
Detail 11	-1	1	1	1	
Detail 12	1	1	1	1	1
Detail 13	7	0	-7	7	
Detail 14	0	-10	0	0	
Detail 15	-49	-4	-5	-4	
Detail 16					22
Detail 17				-3	
					accruals of current expense
					accrued income tax transferable to municipalities
					payables to US investors related to seized cryptocurrencies
					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
					amendments of the EU budget
					provisions for calls under standardised guarantees related to state supported loans for student
					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
					initial receipt for the mobile phone licences
					military equipment
					obligation of the central government to pay the compensation of social benefits
					ETS
					payments to SODRA related to year N-2, but made in year N (financing of the main part of pensions)
					Belarus border fence
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net lending (+)/ net borrowing (-) of other central government bodies	104	167	946	69	169
Detail 1	104	167	945	69	169
Detail 2	0	0	1	0	
					special accounts, extrabudgetary funds and public corporations
					rerouted VIPA interest related to EBRD loans
Other adjustments (+/-) (please detail)	-3 681	1	365	157	1
Detail 1	0	1	3	3	1
Detail 2	-3 685	0	0	0	
Detail 3	4	0	356	153	
Detail 4	1	0	4	2	
Detail 5	0	1	3	-1	
					financial lease
					debt cancellation
					holding gains / losses
					interest receivable
					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>-3 751</b>	<b>-1 535</b>	<b>-1 943</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: 30/09/2022	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: 30/09/2022	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		Balsių 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		accrued income tax transferable by 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	3		
<i>Detail 1</i>	1	0	3	6		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>178</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: 30/09/2022	Year					
	2018	2019	2020	2021	2022	
<b>Working balance in social security accounts</b>	185	620	215	722		
<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: 30/09/2022	Year			
	2018	2019	2020	2021
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-245</b>	<b>-232</b>	<b>3 501</b>	<b>555</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-921</b>	<b>2 730</b>	<b>1 957</b>	<b>1 124</b>
Currency and deposits (F.2)	-739	1 773	2 103	828
Debt securities (F.3)	-1	1	4	92
Loans (F.4)	205	294	107	283
Increase (+)	278	372	389	411
Reduction (-)	-73	-78	-282	-128
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	205	294	107	283
Increase (+)	278	372	389	411
Reduction (-)	-73	-78	-282	-128
Equity and investment fund shares/units (F.5)	39	27	-33	14
Portfolio investments, net <sup>(2)</sup>	0	1	8	22
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)	-386	689	135	53
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-40</b>	<b>-324</b>	<b>53</b>	<b>-160</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-111	-323	-316	-331
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>-13</b>	<b>30</b>	<b>25</b>	<b>-46</b>
Difference between capital and financial accounts (B.9-B.9f)	-13	30	25	-46
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: 30/09/2022	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>3 751</b>	<b>1 535</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-4 959</b>	<b>2 242</b>	<b>1 668</b>	<b>108</b>
Currency and deposits (F.2)	-1 093	1 233	1 830	-118
Debt securities (F.3)	-1	1	3	91
Loans (F.4)	-3 482	293	196	191
Increase (+)	279	374	491	411
Reduction (-)	-3 762	-81	-295	-220
Short term loans (F.41), net	0	0	90	-90
Long-term loans (F.42)	-3 482	293	106	282
Increase (+)	279	374	401	411
Reduction (-)	-3 762	-81	-295	-129
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)	-382	740	32	76
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-37</b>	<b>-199</b>	<b>71</b>	<b>-156</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-105	-194	-298	-335
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>-12</b>	<b>25</b>	<b>23</b>	<b>-49</b>
Difference between capital and financial accounts (B.9-B.9f)	-12	25	23	-49
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: 30/09/2022	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: 30/09/2022	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>-178</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>20</b>	<b>65</b>	<b>99</b>	<b>143</b>
Currency and deposits (F.2)	0	25	88	125
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	23
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>-22</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	-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> (+)	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) **	501	491	609	556
Local government holdings of other subsectors debt (level) (c)**	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: 30/09/2022	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	-5
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>-1</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	-1
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: 30/09/2022		Year				
		2018	2019	2020	2021	2022
		final	final	final	half-finalized	forecast
<b>Statement Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	200	215	246	287	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>	44 104	47 205	48 338	54 016	61 584

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

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