



## 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: 30/09/2023**

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: 30/09/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	239	-3 237	-648	-440	-1 649
- Central government	S.1311	-149	-3 574	-1 605	-1 549	-2 196
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	40	18	162	129	3
- Social security funds	S.1314	348	319	795	980	544
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		17 526	23 062	24 535	25 672	27 521
<i>By category:</i>						
Currency and deposits	AF.2	185	114	88	1	
Debt securities	AF.3	14 874	18 982	19 735	20 975	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	14 874	18 982	19 735	20 975	
Loans	AF.4	2 467	3 966	4 712	4 697	
Short-term	AF.41	6	1	1	1	
Long-term	AF.42	2 461	3 965	4 711	4 696	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1 554	2 262	1 802	2 133	2 669
<b>Interest (consolidated)</b>	D.41 (uses)	423	338	247	239	372
<b>Gross domestic product at current market prices</b>	B.1*g	48 959	49 873	56 478	67 399	72 543

(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 data and the central government surplus/ deficit

Member State: Lithuania Data are in ... (millions of units of national currency) Date: 30/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in central government accounts</b>	<b>-1 092</b>	<b>-4 566</b>	<b>-1 703</b>	<b>-2 157</b>	<b>-2 157</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	231	-74	146	478	-112	
Loans, granted (+)	261	290	303	665	-115	
Loans, repayments (-)	0	-276	-125	-161	0	
Equities, acquisition (+)	65	3	21	2	3	
Equities, sales (-)	-39	-57	-41	-11	0	
Other financial transactions (+/-)	-57	-34	-12	-16	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	-54	-40	-11	-6	0	
<i>Detail 1</i>	-2	-2	0	-11		coupon sold
<i>Detail 2</i>	0	8	0	0		early bond redemption above nominal value
Non-financial transactions not included in the working balance	17	26	62	35	0	
<i>Detail 1</i>	1	1	1	1		recoveries from guarantees called
<i>Detail 2</i>	16	24	61	33		paid back budgetary appropriations
Difference between interest paid (+) and accrued (D.41)(-)	-6	26	36	33	-64	
Other accounts receivable (+)	677	258	-9	-191	42	
<i>Detail 1</i>	511	-344	-40	-132		expenditure of GG on behalf of EU and reimbursements from EU
<i>Detail 2</i>	182	611	-2	-143	42	time adjustments and deferrals of taxes
<i>Detail 3</i>	-13	-7	-7	-1		sale of land, including interest receivable
<i>Detail 4</i>	-3	-2	0	M	M	income tax receivables according to the compensation mechanism of cuts to civil servants wages
<i>Detail 5</i>	M	M	41	-41	M	trade advances for Belarus border fence
<i>Detail 6</i>	M	M	M	125		prepayment for energy compensations
Other accounts payable (-)	-151	-249	-215	-4	4	
<i>Detail 1</i>	-161	-39	-80	16		advance payments from the EU
<i>Detail 2</i>	M	M	-289	52		RRF flows
<i>Detail 3</i>	15	-29	29	-9		payables to EU budget
<i>Detail 4</i>	-19	-126	134	-6		short-term payables by budgetary units
<i>Detail 5</i>	L	-61	-12	-1		accrued income tax transferable to municipalities
<i>Detail 6</i>	M	-6	6	M	M	payables to US investors related to seized cryptocurrencies
<i>Detail 7</i>	-2	-2	0	-2	0	direct payments
<i>Detail 8</i>	4	4	4	-35	0	compensation to the Jewish community
<i>Detail 9</i>	2	2	2	1	3	real estate restitution
<i>Detail 10</i>	21	18	0	0	0	obligation of the central government to pay the compensation for wages of civil servants
<i>Detail 11</i>	1	1	1	0		commitment to pay under the Facility for Refugees
<i>Detail 12</i>	1	1	1	-12	1	UMTS
<i>Detail 13</i>	0	-7	7	-1		military equipment
<i>Detail 14</i>	-10	0	0	0		obligation of the central government to pay the compensation of social benefits
<i>Detail 15</i>	-4	-5	-4	-11		ETS
<i>Detail 16</i>	M	M	-3	3	M	Belarus border fence
<i>Detail 17</i>	0	0	-11	0		payables to Registry Centras
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	172	964	57	247	89	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	2	40	20	10	2	
<i>Detail 1</i>	0	0	-1	0		provisions for student loan guarantees
<i>Detail 2</i>	1	3	3	2	1	financial lease
<i>Detail 3</i>	1	1	0	0	1	PPP projects
<i>Detail 4</i>	0	-2	0	0	0	ESCO projects
<i>Detail 5</i>	0	36	19	10		holding gains and losses
<i>Detail 6</i>	1	3	-1	-2	M	SMP transfers to Greece
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-149</b>	<b>-3 574</b>	<b>-1 605</b>	<b>-1 549</b>	<b>-2 196</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: 30/09/2023						
	2019	2020	Year 2021	2022	2023	
<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>	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: 30/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in local government accounts</b>	32	48	110	95		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	8	-96	55	14		
Loans (+/-)	M	M	M	M		
Equities (+/-)	-4	-1	-5	-1		
Other financial transactions (+/-)	12	-94	60	15		
of which: transactions in debt liabilities (+/-)	12	-94	60	15		
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	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	3	3	2	1		
Other accounts receivable (+)	30	61	7	-3		
<i>Detail 1</i>	29	-1	-3	-10		expenditure of GG on behalf of EU and reimbursements from EU
<i>Detail 2</i>	1	2	-2	4		sale of land, including interest receivable
<i>Detail 3</i>	L	61	12	1		accrued income tax receivable from central government
<i>Detail 4</i>	0	0	0	2		grants receivable from central government
Other accounts payable (-)	-42	-9	-15	-20		
<i>Detail 1</i>	-34	-19	-6	-1		advance payments from the EU
<i>Detail 2</i>	-8	10	-9	-18		short-term payables by budgetary units
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	11	16	3	28		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2	-4	-1	13		
<i>Detail 1</i>	0	0	0	0		PPP projects
<i>Detail 2</i>	-2	-4	-2	-2		modernisation of multi-apartment buildings
<i>Detail 3</i>	0	-1	0	15		financial lease and other long-term liabilities
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>40</b>	<b>18</b>	<b>162</b>	<b>129</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: 30/09/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in social security accounts</b>	<b>620</b>	<b>215</b>	<b>722</b>	<b>945</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	105	94	37	0		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	105	94	37	0		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	105	94	37	L		transfers to reserve by Compulsory Health Insurance Fund
Detail 2						
Non-financial transactions not included in the working balance	-4	-4	-3	-6		
Detail 1	-4	-4	-3	-6		capital expenditure by Sodra
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	-265	-25	-23	-18		
Detail 1	-265	-25	-23	-18		unlikely to be collected social contributions
Detail 2						
Other accounts payable (-)	-108	0	5	5		
Detail 1	-108	0	5	5		refund from private pension funds to Sodra
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	40	36	41	48		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-39	3	16	6		
Detail 1	3	4	5	5		consumption of fixed capital by Sodra
Detail 2	-40	-1	11	0		difference in compensation of reduced pension rate
Detail 3	-2	0	0	0		holding gains and other adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>348</b>	<b>319</b>	<b>795</b>	<b>980</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 30/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-239</b>	<b>3 237</b>	<b>648</b>	<b>440</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2 767</b>	<b>2 219</b>	<b>1 030</b>	<b>489</b>	
Currency and deposits (F.2)	1 780	2 116	829	-611	
Debt securities (F.3)	1	4	92	972	
Loans (F.4)	294	107	283	541	
Increase (+)	372	389	411	723	
Reduction (-)	-78	-282	-128	-182	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	294	107	283	541	
Increase (+)	372	389	411	723	
Reduction (-)	-78	-282	-128	-182	
Equity and investment fund shares/units (F.5)	29	-32	16	14	
Portfolio investments, net <sup>(2)</sup>	1	8	23	15	
Equity and investment fund shares/units other than portfolio investments	27	-40	-7	-1	
Increase (+)	68	18	39	11	
Reduction (-)	-41	-58	-46	-12	
Financial derivatives (F.71)	-54	-359	-145	-196	
Other accounts receivable (F.8)	717	383	-45	-231	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-361</b>	<b>34</b>	<b>-168</b>	<b>188</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-360	-334	-339	-112	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	4	-22	-20	-24	
Issuances above(-)/below(+) nominal value	-16	-31	5	113	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	11	57	33	22	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	8	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	356	153	190	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	1	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>37</b>	<b>47</b>	<b>-38</b>	<b>20</b>	
Difference between capital and financial accounts (B.9-B.9f)	37	47	-38	20	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2 204</b>	<b>5 536</b>	<b>1 473</b>	<b>1 137</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 30/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>149</b>	<b>3 574</b>	<b>1 605</b>	<b>1 549</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2 223</b>	<b>1 879</b>	<b>18</b>	<b>-618</b>	
Currency and deposits (F.2)	1 240	1 839	-121	-1 078	
Debt securities (F.3)	1	3	91	251	
Loans (F.4)	293	196	191	540	
Increase (+)	374	491	411	723	
Reduction (-)	-81	-295	-220	-183	
Short term loans (F.41), net	0	90	-90	0	
Long-term loans (F.42)	293	106	282	540	
Increase (+)	374	401	411	723	
Reduction (-)	-81	-295	-129	-183	
Equity and investment fund shares/units (F.5)	32	-33	15	6	
Portfolio investments, net <sup>(2)</sup>	2	7	16	6	
Equity and investment fund shares/units other than portfolio investments	30	-40	-1	0	
Increase (+)	68	18	39	11	
Reduction (-)	-39	-58	-41	-11	
Financial derivatives (F.71)	-54	-359	-145	-196	
Other accounts receivable (F.8)	712	233	-13	-140	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-171</b>	<b>15</b>	<b>-145</b>	<b>168</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-168	-355	-325	-143	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	4	-18	-10	-13	
Issuances above(-)/below(+) nominal value	-16	-31	5	113	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	7	55	31	21	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	8	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	356	153	190	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	1	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>31</b>	<b>44</b>	<b>-40</b>	<b>26</b>	
Difference between capital and financial accounts (B.9-B.9f)	31	44	-40	26	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>2 231</b>	<b>5 512</b>	<b>1 437</b>	<b>1 125</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>17 054</b>	<b>22 478</b>	<b>24 006</b>	<b>25 133</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	17 079	22 592	24 029	25 154	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	26	114	23	21	

**\*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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 30/09/2023					
<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	
<b>*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.</b>					

(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 30/09/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-40</b>	<b>-18</b>	<b>-162</b>	<b>-129</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>65</b>	<b>155</b>	<b>126</b>	<b>121</b>	
Currency and deposits (F.2)	25	88	125	131	
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)	-3	-1	-5	-1	
Portfolio investments, net <sup>(2)</sup>	-1	-1	0	0	
Equity and investment fund shares/units other than portfolio investments	-2	0	-5	-1	
Increase (+)	0	0	0	0	
Reduction (-)	-2	0	-5	-1	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	43	69	7	-9	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-41</b>	<b>-21</b>	<b>-22</b>	<b>-11</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-44	-24	-24	-12	
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	2	1	
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>6</b>	<b>3</b>	<b>4</b>	<b>12</b>	
Difference between capital and financial accounts (B.9-B.9f)	6	3	4	12	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-10</b>	<b>119</b>	<b>-54</b>	<b>-7</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>491</b>	<b>609</b>	<b>556</b>	<b>549</b>	
Local government gross debt (level) (b) <sup>(2, 3)</sup>	491	609	556	549	
Local government holdings of other subsectors debt (level) (c) <sup>(3)</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: 30/09/2023	Year				
	2019	2020	2021	2022	
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-348</b>	<b>-319</b>	<b>-795</b>	<b>-980</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>517</b>	<b>345</b>	<b>818</b>	<b>980</b>	
Currency and deposits (F.2)	515	189	826	336	
Debt securities (F.3)	20	6	2	705	
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	2	7	9	
Portfolio investments, net <sup>(2)</sup>	0	2	7	9	
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)	0	0	0	0	
Other accounts receivable (F.8)	-18	148	-17	-69	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-168</b>	<b>-26</b>	<b>-23</b>	<b>18</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-168	-23	-13	30	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-3	-10	-11	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
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>-1</b>	<b>-18</b>	
Difference between capital and financial accounts (B.9-B.9f)	0	0	-1	-18	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1</b>	<b>-1</b>	<b>-1</b>	<b>0</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-18</b>	<b>-25</b>	<b>-27</b>	<b>-10</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	2	1	0	0	
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	20	25	27	10	

**\*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.**

Statement Number	Member State: Lithuania Data are in ...(millions of units of national currency) Date: 30/09/2023	Year				
		2019 final	2020 final	2021 final	2022 half-finalized	2023 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	246	248	291	298	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	71	90	91	71	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>	47 256	48 438	54 325	65 004	71 132
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					