

# Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended  
and the Statements contained in the Council minutes of 22/11/1993

---

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

**Member state: Lithuania**

**Date: 07/04/2011**

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

**Table 1: Reporting of government deficit/surplus 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 deficit/surplus (EDP B.9) of each government sub-sector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus 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 deficit/surplus and debt levels and provision of associated data**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-1,001	-3,664	-8,727	-6,705	-5,458
- Central government	S.1311	-625	-2,308	-5,319	-4,307	-2,857
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-323	-248	-398	78	-222
- Social security funds	S.1314	-53	-1,109	-3,010	-2,476	-2,379
<b>General government consolidated gross debt</b>		final	final	final	final	planned
<b>Level at nominal value outstanding at end of year</b>		16,698	17,375	26,983	36,114	39,252
<i>By category:</i>						
Currency and deposits	AF.2	0	0	6	17	
Securities other than shares, exc. financial derivatives	AF.33	15,458	15,209	22,698	29,620	
Short-term	AF.331	375	1,030	1,142	1,249	
Long-term	AF.332	15,083	14,179	21,556	28,370	
Loans	AF.4	1,240	2,166	4,279	6,477	
Short-term	AF.41	36	343	51	1,023	
Long-term	AF.42	1,204	1,823	4,228	5,454	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	5,161	5,515	3,574	4,360	4,980
<b>Interest (consolidated)</b>	EDP D.41	691	738	1,168	1,701	2,038
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	691	738	1,162	1,733	2,068
<b>Gross domestic product at current market prices</b>	B.1*g	98,669	111,483	91,526	94,625	102,974

(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 deficit/surplus**

Member state: Lithuania  
Data are in millions of LTL  
Date: 07/04/2011

	2007	2008	Year 2009	2010	2011	
<b>Working balance in central government accounts</b>	<b>-362</b>	<b>-1,356</b>	<b>-3,867</b>	<b>-4,610</b>	<b>-4,058</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	(1)	
Financial transactions included in the working balance	64	51	81	17	L	
Loans, granted (+)	M	M	M	M	L	
Loans, repayments (-)	M	M	-9	-8	L	
Equities, acquisition (+)	5	7	M	1	L	
Equities, sales (-)	M	M	M	-8	L	
Other financial transactions (+/-)	59	44	90	32	L	
of which: transactions in debt liabilities (+/-)	59	44	90	32	L	
<i>Detail 1</i>	59	-8	52	72		coupon sold, discount/premium on bonds issued
<i>Detail 2</i>		52	21	-40		financial derivatives
<i>Detail 3</i>			10			repayment of unpaid salaries to judges (liabilities recognized in 2008)
<i>Detail 4</i>			7			loans repaid by universities
Non-financial transactions not included in the working balance	-201	-194	-167	-551	1,604	
<i>Detail 1</i>	-201	-214	-235	-536		off budget revenue and expenditure (borrowed funds accounts)
<i>Detail 2</i>		26	91	7		property transferred to Turto bankas for renewal
<i>Detail 3</i>		-7	-20	-16		discount paid at issuance for eurobonds redeemed
<i>Detail 4</i>			-3	-5		interim payment (spread over the remaining life of the swap)
<i>Detail 5</i>					-65	property fund investments
<i>Detail 6</i>					1,669	extra revenues due to faster growth and better tax administration
Difference between interest paid (+) and accrued (EDP D.41)(-)	-44	7	-254	-141	L	
Other accounts receivable (+)	1,007	484	-16	1,383	158	
<i>Detail 1</i>	258	-328	-125	312	158	accruals of VAT and excises
<i>Detail 2</i>	750	812	101	1,013		expenditure of GG on behalf of EU and reimbursements from EU
<i>Detail 3</i>	-1	0	8	58		interest receivable
Other accounts payable (-)	-631	-772	-504	63	L	
<i>Detail 1</i>	139	-175	-45	261		accruals of current expense
<i>Detail 2</i>	-929	-844	-700	-182		advance payments from EU
<i>Detail 3</i>	-82	-99	222	-33		direct payments related to year N, but made in year N+1
<i>Detail 4</i>	241	347	19	17		real estate restitution to HH through financial compensation
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-458	-434	-592	-457	-463	
<i>Detail 1</i>	-1,572	-438	-593	-458	-463	special accounts and extrabudgetary funds
<i>Detail 2</i>	1,118	8	2	1		restitution of savings (Ruble deposits) from the Savings restitution account
<i>Detail 3</i>	-4	-4	-1	0		newly recognised liabilities (restitution of Ruble deposits)
Other adjustments (+/-) (please detail)	M	-94	M	-12	-98	
<i>Detail 1</i>		-37		-5	-98	debt cancellation
<i>Detail 2</i>		-56		-1		recognition of unpaid salaries to judges
<i>Detail 3</i>				-5		newly recognised liabilities (restitution of land)
<i>Detail 4</i>						
<i>Detail 5</i>						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-625</b>	<b>-2,308</b>	<b>-5,319</b>	<b>-4,307</b>	<b>-2,857</b>	

(ESA 95 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 deficit/surplus**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
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		
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 (EDP 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 borrowing (-) or net lending (+) 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 borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<i>(ESA 95 accounts)</i>						

(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 deficit/surplus**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	2007	2008	Year 2009	2010	2011	
<b>Working balance in local government accounts</b>	26	193	87	349	-222	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	6	3	3	2		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	6	3	3	2		
of which: transactions in debt liabilities (+/-)	6	3	3	2		
Detail 1	6	3	3	2		payments on the financial leasing
Detail 2						
Non-financial transactions not included in the working balance	-354	-444	-276	-262		
Detail 1	-308	-424	-275	-244		expenditure from borrowed funds accounts
Detail 2	138	29	10	21		privatisation receipts from non-financial assets sold (except shares)
Detail 3	-181	-43	-10	-39		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
Detail 4	-3	-6	-1	0		imputed capital formation associated with financial leasing agreement
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	L	-37	-9		
Other accounts receivable (+)	L	L	L	L		
Detail 1						
Detail 2						
Other accounts payable (-)	L	L	-175	-1		
Detail 1			-175	-1		current expenditure arrears
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	-1		
Detail 1				-1		debt assumption
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-323</b>	<b>-248</b>	<b>-398</b>	<b>78</b>	<b>-222</b>	

(ESA 95 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 deficit/surplus**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	Year					
	2007	2008	2009	2010	2011	
<b>Working balance in social security accounts</b>	526	-1,598	-2,992	-2,512	-2379	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	M	221	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	221	M	M		repayment of pensions (liabilities recognized in 2007)
of which: transactions in debt liabilities (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-37	-40	-18	-7		
Detail 1	-37	-40	-23	-9		capital expenditure
Detail 2			5	2		capital revenue
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	L	L	L		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	-40	15		
Detail 1			-40			the amortisation amount of the liabilities of old-age and disability pensions due to the postponement
Detail 2				15		restoration of the amortisation amount of the year 2009 of the liabilities of old-age and disability pensions
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-542	308	41	28		
Detail 1	14	18	21	28		consumption of fixed capital
Detail 2	-556					newly recognised liabilities of old-age and disability pensions
Detail 3		290	20			provisions related to the years 2009-2010 for reduction of liabilities of old-age and disability pensions, which were recognized in the year 2007
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>-53</b>	<b>-1,109</b>	<b>-3,010</b>	<b>-2,476</b>	<b>-2379</b>	
(ESA 95 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 deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>1,001</b>	<b>3,664</b>	<b>8,727</b>	<b>6,705</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>875</b>	<b>-2,209</b>	<b>1,804</b>	<b>2,326</b>
Currency and deposits (F.2)	-74	-2,547	2,532	1,295
Securities other than shares (F.3)	M	52	95	-77
Loans (F.4)	-24	-26	-121	-178
Increase (+)	87	114	68	106
Reduction (-)	-110	-139	-189	-283
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-24	-26	-121	-178
Increase (+)	87	114	68	106
Reduction (-)	-110	-139	-189	-283
Shares and other equity (F.5)	-74	-20	-769	-52
Portfolio investments, net <sup>(2)</sup>	-2	-5	-10	-3
Shares and other equity other than portfolio investments	-72	-15	-759	-49
Increase (+)	5	7	0	1
Reduction (-)	-77	-22	-759	-50
Other financial assets (F.1, F.6 and F.7)	1,046	331	67	1,338
<b>Adjustments <sup>(3)</sup></b>	<b>-123</b>	<b>-776</b>	<b>-877</b>	<b>148</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-77	-854	-834	90
Issuances above(-)/below(+) nominal value	2	71	243	109
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-44	7	-289	-149
of which: interest flows attributable to swaps and FRAs	M	M	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-5	0	2	98
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>7</b>	<b>-3</b>	<b>-46</b>	<b>-49</b>
Difference between capital and financial accounts (B.9-B.9f)	7	-3	-39	-81
Other statistical discrepancies (+/-)	0	0	-6	32
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,759</b>	<b>677</b>	<b>9,608</b>	<b>9,131</b>

\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)**

Member state: Lithuania Data are in millions of LTL Date: 07/04/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>625</b>	<b>2,308</b>	<b>5,319</b>	<b>4,307</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>478</b>	<b>-1,218</b>	<b>4,682</b>	<b>3,716</b>
Currency and deposits (F.2)	-407	-1,550	2,584	969
Securities other than shares (F.3)	M	52	95	-77
Loans (F.4)	-86	-58	2,813	1,530
Increase (+)	143	170	3,053	1,873
Reduction (-)	-230	-228	-240	-342
Short term loans (F.41), net	43	-25	13	2
Long-term loans (F.42)	-130	-33	2,800	1,529
Increase (+)	87	113	2,994	1,816
Reduction (-)	-216	-146	-194	-288
Shares and other equity (F.5)	-31	-6	-769	-35
Portfolio investments, net <sup>(2)</sup>	-2	-5	-10	-3
Shares and other equity other than portfolio investments	-29	-1	-759	-32
Increase (+)	5	7	0	1
Reduction (-)	-34	-8	-759	-33
Other financial assets (F.1, F.6 and F.7)	1,002	344	-41	1,329
<b>Adjustments <sup>(3)</sup></b>	<b>433</b>	<b>-753</b>	<b>-477</b>	<b>134</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	480	-831	-470	67
Issuances above(-)/below(+) nominal value	2	71	243	109
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-44	7	-254	-141
of which: interest flows attributable to swaps and FRAs	M	M	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-5	0	3	98
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>29</b>	<b>-85</b>	<b>-37</b>	<b>-41</b>
Difference between capital and financial accounts (B.9-B.9f)	29	-85	-31	-73
Other statistical discrepancies (+/-)	0	0	-6	32
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,565</b>	<b>252</b>	<b>9,487</b>	<b>8,116</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>15,688</b>	<b>15,970</b>	<b>22,525</b>	<b>28,933</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	15,801	16,052	25,539	33,655
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	112	82	3,014	4,722

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.



**Table 3C: Provision of the data which explain the contributions of the deficit/surplus 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 LTL Date: 07/04/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP 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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <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 borrowing / net lending 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.33 and AF.4. At face value.

**Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 LTL Date: 07/04/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>323</b>	<b>248</b>	<b>398</b>	<b>-78</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-43</b>	<b>33</b>	<b>-48</b>	<b>110</b>
Currency and deposits (F.2)	-1	47	-48	127
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	0	1	0	1
Increase (+)	0	1	0	1
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	1	0	1
Increase (+)	0	1	0	1
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	-43	-14	0	-17
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	-43	-14	0	-17
Increase (+)	0	0	0	0
Reduction (-)	-43	-14	0	-17
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
<b>Adjustments <sup>(3)</sup></b>	<b>-1</b>	<b>0</b>	<b>-212</b>	<b>-10</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	-175	-1
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	L	L	-37	-9
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-1	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>-23</b>	<b>52</b>	<b>-8</b>	<b>22</b>
Difference between capital and financial accounts (B.9-B.9f)	-23	52	-8	22
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>256</b>	<b>333</b>	<b>130</b>	<b>44</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>986</b>	<b>1,319</b>	<b>1,448</b>	<b>1,492</b>
Local government gross debt (level) (b) <sup>(5)</sup>	986	1,319	1,448	1,492
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

**Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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 LTL Date: 07/04/2011	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>53</b>	<b>1,109</b>	<b>3,010</b>	<b>2,476</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>380</b>	<b>-1,053</b>	<b>103</b>	<b>205</b>
Currency and deposits (F.2)	334	-1,042	-4	199
Securities other than shares (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
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	46	-11	107	6
<b>Adjustments <sup>(3)</sup></b>	<b>-559</b>	<b>-24</b>	<b>-189</b>	<b>27</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-559	-24	-189	27
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>1</b>	<b>31</b>	<b>0</b>	<b>-29</b>
Difference between capital and financial accounts (B.9-B.9f)	1	31	0	-29
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-124</b>	<b>62</b>	<b>2,924</b>	<b>2,678</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>24</b>	<b>86</b>	<b>3,010</b>	<b>5,688</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	24	86	3,010	5,688
Social security holdings of other subsectors debt (level) (c)-	M	M	M	M

**\*Please note that the sign convention for net borrowing / net lending 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.33 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 LTL Date: 07/04/2011	Year				
		2007 final	2008 final	2009 final	2010 half-finalized	2011 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	271	1,079	1,388	1,119	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	214	234	211	247	L
	<i>Institutional characteristics:</i>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	94,826	107,736	93,259	93,217	100,520

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

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