

## **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

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

**Member state: Lithuania**

**Date: 06/04/2012**

*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 deficit/surplus and debt levels and provision of associated data**

Member state: Lithuania Data are in millions of LTL Date: 06/04/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	final	final	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-3,686	-8,681	-6,867	-5,823	-3,294
- Central government	S.1311	-2,308	-5,272	-4,459	-3,455	-718
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-269	-398	68	-402	-80
- Social security funds	S.1314	-1,109	-3,010	-2,476	-1,966	-2,495
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		17,375	26,983	36,132	40,837	44,588
<i>By category:</i>						
Currency and deposits	AF.2	0	6	17	26	
Securities other than shares, exc. financial derivatives	AF.33	15,209	22,698	29,620	33,509	
Short-term	AF.331	1,030	1,142	1,250	913	
Long-term	AF.332	14,179	21,556	28,370	32,596	
Loans	AF.4	2,166	4,279	6,496	7,302	
Short-term	AF.41	343	51	1,023	1,527	
Long-term	AF.42	1,823	4,228	5,473	5,775	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	5,515	3,574	4,359	4,468	5,469
<b>Interest (consolidated)</b>	EDP D.41	760	1,166	1,700	1,875	2,401
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	760	1,160	1,732	1,902	2,303
<b>Gross domestic product at current market prices</b>	B.1*g	112,083.7	91,914.0	95,074.3	106,006.3	110,526.0

(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	Year					
Data are in millions of LTL	2008	2009	2010	2011	2012	
Date: 06/04/2012						
<b>Working balance in central government accounts</b>	<b>-1,356</b>	<b>-3,867</b>	<b>-4,610</b>	<b>-2,759</b>	<b>-608</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	
Financial transactions included in the working balance	51	81	-157	-30	37	
Loans, granted (+)	M	M	M	M	L	
Loans, repayments (-)	M	-9	-8	-18	L	
Equities, acquisition (+)	7	M	M	12	L	
Equities, sales (-)	M	M	-182	0	L	
Other financial transactions (+/-)	44	90	32	-24	37	
of which: transactions in debt liabilities (+/-)	44	90	32	-24	37	
Detail 1	-8	52	72	-22		coupon sold, discount/premium on bonds issued
Detail 2	52	21	-40	-2		financial derivatives
Detail 3		10		0	37	repayment of unpaid salaries to judges (liabilities recognised in 2008)
Detail 4		7				loans repaid by universities
Non-financial transactions not included in the working balance	-194	-167	-551	5	-35	
Detail 1	-214	-235	-536	1		off budget revenue and expenditure (borrowed funds accounts)
Detail 2	26	91	7	9		property transferred to Turto bankas for renewal
Detail 3	-7	-20	-16			discount paid at issuance for eurobonds redeemed
Detail 4		-3	-5	-5		interim payment (spread over the remaining life of the swap)
Detail 5					-35	universities investment
Difference between interest paid (+) and accrued (EDP D.41)(-)	7.2	-253.6	-141.6	-99.3	-133.2	
Other accounts receivable (+)	484	-16	1,403	492	204	
Detail 1	-328	-125	312	8	144	accruals of VAT and excises
Detail 2	812	101	1,013	442		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	0	8	58	7		interest receivable
Detail 4			21	36	60	sales of land
Other accounts payable (-)	-772	-458	62	-226	188	
Detail 1	-175	1	252	-33		accruals of current expense
Detail 2	-844	-700	-182	-75		advance payments from EU
Detail 3	-99	222	-25	-132	188	direct payments related to year N, but made in year N+1
Detail 4	347	19	17	14		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	-434	-592	-453	-476	-371	
Detail 1	-438	-593	-454	-485	-371	special accounts and extrabudgetary funds
Detail 2	8	2	1	9		restitution of savings (Ruble deposits) from the Savings restitution account
Detail 3	-4	-1	0	0		newly recognised liabilities (restitution of Ruble deposits)
Other adjustments (+/-) (please detail)	-94	M	-12	-362	M	
Detail 1	-37		-5	-237		debt cancellation
Detail 2	-56		-1	3		recognition of unpaid salaries to judges
Detail 3			-5			newly recognised liabilities (restitution of land)
Detail 4				-128		newly recognised liabilities for the immovable property of the Jewish Communities
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-2,308</b>	<b>-5,272</b>	<b>-4,459</b>	<b>-3,455</b>	<b>-718</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: 06/04/2012	2008	2009	Year 2010	2011	2012	
<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: 06/04/2012	Year					
	2008	2009	2010	2011	2012	
<b>Working balance in local government accounts</b>	193	87	349	-270	-80	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	3	3	2	1		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	0	M		
Other financial transactions (+/-)	3	3	2	1		
of which: transactions in debt liabilities (+/-)	3	3	2	1		
<i>Detail 1</i>	3	3	2	1		payments on the financial leasing
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-444	-276	-280	-34		
<i>Detail 1</i>	-424	-275	-244			expenditure from borrowed funds accounts
<i>Detail 2</i>	29	10	21	12		privatisation receipts from non-financial assets sold (except shares)
<i>Detail 3</i>	-43	-10	-39	-25		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
<i>Detail 4</i>	-6	-1	0	-1		imputed capital formation associated with financial leasing agreement
			-18	-18		Balsių PPP "Contractual capital value"
				-2		capital expenditure
Difference between interest paid (+) and accrued (EDP D.41)(-)	-22	-37	-9	-15		
Other accounts receivable (+)	L	L	8	6		
<i>Detail 1</i>			8	6		sales of land
<i>Detail 2</i>						
Other accounts payable (-)	L	-175	-1	-82		
<i>Detail 1</i>		-175	-1	-82		current expenditure arrears
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	-1	-8		
<i>Detail 1</i>			-1	-8		debt assumption
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-269</b>	<b>-398</b>	<b>68</b>	<b>-402</b>	<b>-80</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: 06/04/2012		2008	2009	Year 2010	2011	2012	
<b>Working balance in social security accounts</b>		-1,598	-2,992	-2,512	-2,010	-2495.3	
<i>Basis of the working balance</i>		accrual	accrual	accrual	accrual		
Financial transactions included in the working balance		221	M	M	M		
Loans (+/-)		M	M	M	M		
Equities (+/-)		M	M	M	M		
Other financial transactions (+/-)		221	M	M	M		repayment of pensions (liabilities recognized in 2007)
of which: transactions in debt liabilities (+/-)		M	M	M	M		
<i>Detail 1</i>							
<i>Detail 2</i>							
Non-financial transactions not included in the working balance		-40	-18	-7	-5		
<i>Detail 1</i>		-40	-23	-9	-5		capital expenditure
<i>Detail 2</i>			5	2	1		capital revenue
Difference between interest paid (+) and accrued (EDP D.41)(-)		L	L	L	L		
Other accounts receivable (+)		M	M	M	M		
<i>Detail 1</i>							
<i>Detail 2</i>							
Other accounts payable (-)		M	-40	15	25		
<i>Detail 1</i>			-40				the amortisation amount of the liabilities of old-age and disability pensions due to the postponement
<i>Detail 2</i>				15	25		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		
<i>Detail 1</i>							
<i>Detail 2</i>							
Other adjustments (+/-) (please detail)		308	41	28	23		
<i>Detail 1</i>		18	21	28	23		consumption of fixed capital
<i>Detail 2</i>		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
<i>Detail 3</i>							
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>		-1,109	-3,010	-2,476	-1,966	-2495.3	
<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 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: 06/04/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>3,686</b>	<b>8,681</b>	<b>6,867</b>	<b>5,823</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-2,261</b>	<b>1,804</b>	<b>2,173</b>	<b>-803</b>
Currency and deposits (F.2)	-2,545	2,532	1,301	-3,609
Securities other than shares (F.3)	52	95	-77	-37
Loans (F.4)	-79	-121	-193	2,364
Increase (+)	61	68	89	3,166
Reduction (-)	-139	-189	-282	-803
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-79	-121	-193	2,364
Increase (+)	61	68	89	3,166
Reduction (-)	-139	-189	-282	-803
Shares and other equity (F.5)	-20	-769	-227	-12
Portfolio investments, net <sup>(2)</sup>	-5	-10	-3	-8
Shares and other equity other than portfolio investments	-15	-759	-223	-5
Increase (+)	7	0	0	17
Reduction (-)	-22	-759	-223	-21
Other financial assets (F.1, F.6 and F.7)	331	67	1,369	491
<b>Adjustments <sup>(3)</sup></b>	<b>-797</b>	<b>-837</b>	<b>178</b>	<b>-368</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-854	-788	89	-310
Issuances above(-)/below(+) nominal value	71	243	109	53
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-14	-295	-118	-85
of which: interest flows attributable to swaps and FRAs	M	-6	32	27
Redemptions of debt above(+)/below(-) nominal value	M	M	M	-61
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	2	98	36
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>50</b>	<b>-39</b>	<b>-69</b>	<b>52</b>
Difference between capital and financial accounts (B.9-B.9f)	50	-39	-69	52
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>677</b>	<b>9,608</b>	<b>9,149</b>	<b>4,705</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 debt level and the consolidation of debt (central government)**

Member state: Lithuania Data are in millions of LTL Date: 06/04/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>2,308</b>	<b>5,272</b>	<b>4,459</b>	<b>3,455</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,270</b>	<b>4,690</b>	<b>3,611</b>	<b>848</b>
Currency and deposits (F.2)	-1,550	2,584	976	-3,420
Securities other than shares (F.3)	52	95	-77	-37
Loans (F.4)	-110	2,820	1,570	3,825
Increase (+)	118	3,122	2,172	5,096
Reduction (-)	-228	-301	-601	-1,271
Short term loans (F.41), net	-25	13	2	-22
Long-term loans (F.42)	-85	2,808	1,569	3,847
Increase (+)	61	3,062	2,115	5,055
Reduction (-)	-146	-255	-547	-1,208
Shares and other equity (F.5)	-6	-769	-209	-4
Portfolio investments, net <sup>(2)</sup>	-5	-10	-3	-8
Shares and other equity other than portfolio investments	-1	-759	-206	3
Increase (+)	7	0	0	12
Reduction (-)	-8	-759	-206	-8
Other financial assets (F.1, F.6 and F.7)	344	-41	1,352	485
<b>Adjustments <sup>(3)</sup></b>	<b>-753</b>	<b>-437</b>	<b>164</b>	<b>-413</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-831	-423	66	-370
Issuances above(-)/below(+) nominal value	71	243	109	53
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	7	-260	-110	-72
of which: interest flows attributable to swaps and FRAs	M	-6	32	27
Redemptions of debt above(+)/below(-) nominal value	M	M	M	-61
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	3	98	36
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>-32</b>	<b>-38</b>	<b>-117</b>	<b>24</b>
Difference between capital and financial accounts (B.9-B.9f)	-32	-38	-117	24
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>252</b>	<b>9,487</b>	<b>8,116</b>	<b>3,914</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>15,970</b>	<b>22,525</b>	<b>28,933</b>	<b>31,390</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	16,052	25,539	33,655	37,569
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	82	3,014	4,722	6,179

**\*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: 06/04/2012	Year			
	2008	2009	2010	2011
<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>M</b>	<b>M</b>	<b>M</b>	<b>M</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>M</b>	<b>M</b>	<b>M</b>	<b>M</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: 06/04/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>269</b>	<b>398</b>	<b>-68</b>	<b>402</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>33</b>	<b>-48</b>	<b>118</b>	<b>-5</b>
Currency and deposits (F.2)	47	-48	127	-3
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	1	0	1	1
Increase (+)	1	0	1	1
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	1	0	1	1
Increase (+)	1	0	1	1
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	-14	0	-17	-8
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Shares and other equity other than portfolio investments	-14	0	-17	-8
Increase (+)	0	0	0	5
Reduction (-)	-14	0	-17	-13
Other financial assets (F.1, F.6 and F.7)	L	L	8	6
<b>Adjustments <sup>(3)</sup></b>	<b>-21</b>	<b>-212</b>	<b>-10</b>	<b>-97</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)	L	-175	-1	-82
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-22	-37	-9	-15
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> (+/-)	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>52</b>	<b>-8</b>	<b>22</b>	<b>26</b>
Difference between capital and financial accounts (B.9-B.9f)	52	-8	22	26
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>333</b>	<b>130</b>	<b>62</b>	<b>327</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1,319</b>	<b>1,448</b>	<b>1,511</b>	<b>1,837</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1,319	1,448	1,511	1,837
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: 06/04/2012	Year			
	2008	2009	2010	2011
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>1,109</b>	<b>3,010</b>	<b>2,476</b>	<b>1,966</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,053</b>	<b>103</b>	<b>205</b>	<b>-150</b>
Currency and deposits (F.2)	-1,042	-4	199	-187
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)	-11	107	6	37
<b>Adjustments <sup>(3)</sup></b>	<b>-24</b>	<b>-196</b>	<b>-29</b>	<b>103</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)	-24	-189	27	105
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	-7	-56	-2
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>	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>31</b>	<b>7</b>	<b>27</b>	<b>2</b>
Difference between capital and financial accounts (B.9-B.9f)	31	7	27	2
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>62</b>	<b>2,924</b>	<b>2,678</b>	<b>1,922</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>86</b>	<b>3,010</b>	<b>5,688</b>	<b>7,610</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	86	3,010	5,688	7,610
Social security holdings of other subsectors debt (level) (c) <sup>-</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 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: 06/04/2012	Year				
		2008 final	2009 final	2010 final	2011 half-finalized	2012 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	1,079	1,341	1,181	1,235	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	182	159	179	3,218	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>	108,610	93,938	93,850	102,940	108,274

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

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