

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: Lithuania

Date: 30/09/2014

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 deficit/surplus and debt levels and provision of associated data

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 30/09/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-6,678	-9,658	-3,624	-3,163	-1,652
- Central government	S.1311	-4,268	-7,267	-1,357	-1,606	320
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	66	-402	-283	-330	-172
- Social security funds	S.1314	-2,476	-1,989	-1,984	-1,227	-1,800
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		35,110	40,239	45,931	47,084	51,837
<i>By category:</i>						
Currency and deposits	AF.2	17	26	670	850	
Debt securities	AF.3	28,596	32,779	36,733	36,677	
Short-term	AF.31	1,147	810	1,198	1,130	
Long-term	AF.32	27,449	31,969	35,536	35,547	
Loans	AF.4	6,497	7,434	8,528	9,558	
Short-term	AF.41	1,024	1,528	1,515	1,502	
Long-term	AF.42	5,473	5,907	7,012	8,056	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,801	5,064	4,533	4,411	4,355
Interest (consolidated)	D.41 (uses)	1,761	1,994	2,280	2,127	2,246
Gross domestic product at current market prices	B.1*g	96,683	107,891	115,027	120,695	125,156

(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 units of national currency)	2010	2011	2012	2013	2014	
Date: 30/09/2014						
Working balance in central government accounts	-4,610	-2,759	-145	-656	-940	
<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	-194	-63	-426	-60	-26	
Loans, granted (+)	0	6	0	0	3	
Loans, repayments (-)	-8	-18	-29	-7	0	
Equities, acquisition (+)	M	6	1	0	13	
Equities, sales (-)	-182	0	-276	-1	0	
Other financial transactions (+/-)	-5	-57	-122	-52	-41	
of which: transactions in debt liabilities (+/-)	32	-24	-3	13	-5	
of which: net settlements under swap contracts (+/-)	-37	-33	-119	-65	-37	
Detail 1	72	-22	-14	0	-17	coupon sold, discount/premium on bonds issued
Detail 2	-40	-2	-27	0		financial derivatives
Detail 3		0	38	13	13	repayment of unpaid salaries to judges and for immovable property of the Jewish Communities
Non-financial transactions not included in the working balance	-545	-1	-104	37	-15	
Detail 1	-536	-11	4	-45	-13	off budget revenue and expenditure (borrowed funds accounts)
Detail 2	7	9	-67	10	5	property transferred to Turto bankas for renewal
Detail 3	-16		-41	-28		neutralisation of "wrong" recording of discount/premium in public accounts
Detail 4				19	9	paid back the previous year's appropriations
Detail 5				80	24	unused EU grants paid back to the State budget by final beneficiaries
Detail 6					-40	Palangos PPP
Difference between interest paid (+) and accrued (D.41)(-)	-142	-99	-113	-83	-21	
Other accounts receivable (+)	1,403	492	-450	430	-202	
Detail 1	312	8	-103	106	-219	accruals of VAT and excises
Detail 2	1,013	442	-426	340		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	58	7	9	6	2	interest receivable
Detail 4	21	36	23	25	15	sales of land
Detail 5			48	-48		penalties for economic entities
Other accounts payable (-)	62	-215	19	-152	39	
Detail 1	252	-33	20	-87	40	accruals of current expense
Detail 2	-182	-75	-78	-36		advance payments from EU
Detail 3	-25	-121	70	-9	2	direct payments related to year N, but made in year N+1; related to year N-1 made in year N
Detail 4	17	14	8	18	3	real estate restitution to HH through financial compensation
Detail 5				-34	34	payments to the EU budget under "Amendment of the EU budget No8/2013"
Detail 6	0	-1	-1	-3		provisions for calls under standardised guarantees related to state supported loans for student
Detail 7					-39	expected over budget expenditures; other corrections
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-231	-4,259	-138	-1,122	1,485	
Detail 1	-231	-4,268	-138	-1,122	1,485	special accounts, extrabudgetary funds and public corporations
Detail 2	1	9				restitution of savings (Ruble deposits) from the Savings restitution account
Detail 3	0	0				newly recognised liabilities (restitution of Ruble deposits)
Other adjustments (+/-) (please detail)	-12	-362	0	0	0	
Detail 1	-5	-237		0		debt cancellation on-lent loans
Detail 2	-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
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-4,268	-7,267	-1,357	-1,606	320	

(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 deficit/surplus

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 30/09/2014	2010	2011	Year 2012	2013	2014	
Working balance in state government accounts	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		
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	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 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 units of national currency)

Date: 30/09/2014

	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	349	-270	-181	-161		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	2	1	1	1		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	0	0	0		superdividends
Other financial transactions (+/-)	2	1	1	1		
of which: transactions in debt liabilities (+/-)	2	1	1	1		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	2	1	1	1		payments for the financial leasing
Detail 2						
Non-financial transactions not included in the working balance	-283	-44	-15	-22		
Detail 1	-244	M	M	M		expenditure from borrowed funds accounts
Detail 2	21	12	6	20		privatisation receipts from non-financial assets sold (except shares)
Detail 3	-39	-25	-6	-26		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
Detail 4	0	-1	-1	-3		imputed capital formation associated with financial leasing agreement
Detail 5	-14	-23	-2	2		Balsių PPP
Detail 6	-7	-7	-12	-14		capital expenditure
Difference between interest paid (+) and accrued (D.41)(-)	-9	-16	-7	-10		
Other accounts receivable (+)	8	6	22	47		
Detail 1	8	6	22	47		sales of land
Detail 2						
Other accounts payable (-)	-1	-82	-100	-163		
Detail 1	-1	-82	-100	-163		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	1	11	-3	-22		
Detail 1	1	-1	-2	-2		Vilniaus miesto bustas
Detail 2	0	12	-1	-19		public health care institutions
Other adjustments (+/-) (please detail)	-1	-8	0	0		
Detail 1	-1	-8	0	0		debt assumption
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	66	-402	-283	-330		

(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 deficit/surplus

Member State: Lithuania	Year					
Data are in ...(millions of units of national currency)	2010	2011	2012	2013	2014	
Date: 30/09/2014						
Working balance in social security accounts	-2,512	-2,048	-1,998	-1,258		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	M	M	-1	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	-1	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	-7	-5	-4	-13		
Detail 1	-9	-5	-4	-13		capital expenditure
Detail 2	2					capital revenue
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	15	25	0	0		
Detail 1	15	25				restoration of amortized old-age and disability pensions liabilities
Detail 2						
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)	28	39	19	43		
Detail 1	28	23	19	16		consumption of fixed capital
Detail 2				24		Amounts unlikely to be collected
Detail 3		17		2		cancellation of deposits held in Snoras/Ukio bankas
Detail 4		-1	1	1		holding gains / losses
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	-2,476	-1,989	-1,984	-1,227		

(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 deficit/surplus 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	6,678	9,658	3,624	3,163
Net acquisition (+) of financial assets ⁽²⁾	2,362	-4,167	2,120	-1,495
Currency and deposits (F.2)	1,384	-3,639	2,960	-1,954
Debt securities (F.3)	104	-429	0	0
Loans (F.4)	-194	-611	20	18
<i>Increase (+)</i>	89	112	56	47
<i>Reduction (-)</i>	-282	-724	-36	-29
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-194	-611	20	18
<i>Increase (+)</i>	89	112	56	47
<i>Reduction (-)</i>	-282	-724	-36	-29
Equity and investment fund shares/units (F.5)	-227	-23	-230	-12
Portfolio investments, net ⁽²⁾	-3	-8	0	-1
Equity and investment fund shares/units other than portfolio investments	-223	-16	-230	-11
<i>Increase (+)</i>	0	6	54	0
<i>Reduction (-)</i>	-223	-21	-284	-11
Financial derivatives (F.71)	-77	-35	-146	-65
Other accounts receivable (F.8)	1,371	571	-482	520
Other financial assets (F.1, F.6)	1	0	-2	-2
Adjustments ⁽³⁾	-838	-415	-73	-543
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	93	-331	119	-349
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	-3
Issuances above(-)/below(+) nominal value	109	53	-68	-102
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-150	-114	-133	-93
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	-61	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	98	38	10	3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-989	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-76	54	21	28
Difference between capital and financial accounts (B.9-B.9f)	-76	54	21	28
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	8,126	5,130	5,692	1,154

*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.3 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 units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending-(B.9) of central government (S.1311)*	4,268	7,267	1,357	1,606
Net acquisition (+) of financial assets ⁽²⁾	3,799	-2,622	4,525	-111
Currency and deposits (F.2)	1,057	-3,473	3,101	-1,999
Debt securities (F.3)	104	-429	0	0
Loans (F.4)	1,570	850	2,309	1,520
Increase (+)	2,172	2,043	2,865	2,685
Reduction (-)	-601	-1,192	-556	-1,165
Short term loans (F.41), net	2	-22	0	27
Long-term loans (F.42)	1,569	872	2,309	1,493
Increase (+)	2,115	2,001	2,846	2,623
Reduction (-)	-547	-1,129	-536	-1,130
Equity and investment fund shares/units (F.5)	-209	-10	-224	-3
Portfolio investments, net ⁽²⁾	-3	-8	0	-1
Equity and investment fund shares/units other than portfolio investments	-206	-3	-224	-2
Increase (+)	0	6	53	0
Reduction (-)	-206	-8	-277	-2
Financial derivatives (F.71)	-77	-35	-146	-65
Other accounts receivable (F.8)	1,353	475	-514	437
Other financial assets (F.1, F.6)	1	0	-2	-2
Adjustments ⁽³⁾	-857	-427	-251	-368
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	66	-358	-66	-183
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	-1	-3
Issuances above(-)/below(+) nominal value	109	53	-68	-102
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-142	-99	-127	-83
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	-61	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	98	38	10	3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-989	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-117	-10	1	5
Difference between capital and financial accounts (B.9-B.9f)	-117	-10	1	5
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	7,092	4,208	5,632	1,132
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	27,910	30,660	34,005	33,636
Central government gross debt (level) (b) ^(2, 5)	32,632	36,839	42,471	43,603
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	4,722	6,179	8,466	9,966

***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.3 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 units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
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 ⁽²⁾	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
Adjustments ⁽²⁾	M	M	M	M
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 ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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.3 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 units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-) of local government (S.1313)*	-66	402	283	330
Net acquisition (+) of financial assets ⁽²⁾	119	21	5	-4
Currency and deposits (F.2)	128	33	22	-36
Debt securities (F.3)	M	M	M	M
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)	-17	-13	0	-9
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-17	-13	0	-9
Increase (+)	0	0	1	0
Reduction (-)	-17	-13	-1	-9
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	9	2	-18	41
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-6	-28	-86	-149
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	3	-12	-81	-138
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 ⁽⁴⁾ (+)	-9	-16	-7	-10
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	1	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	15	62	27	22
Difference between capital and financial accounts (B.9-B.9f)	15	62	27	22
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	63	458	229	200
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1,511	1,969	2,199	2,397
Local government gross debt (level) (b) ⁽⁵⁾	1,511	1,969	2,199	2,398
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	1

***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.3 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 units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	2,476	1,989	1,984	1,227
Net acquisition (+) of financial assets ⁽²⁾	205	-132	-132	106
Currency and deposits (F.2)	199	-198	-163	82
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
<i>Increase (+)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
<i>Reduction (-)</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>
Equity and investment fund shares/units (F.5)	0	0	-7	0
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	0	0	-7	0
<i>Increase (+)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Reduction (-)</i>	<i>0</i>	<i>0</i>	<i>-7</i>	<i>0</i>
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	6	67	38	24
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	-29	63	274	-10
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	27	65	277	-9
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 ⁽⁴⁾ (+)	-56	-2	-4	-1
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	27	1	-8	1
Difference between capital and financial accounts (B.9-B.9f)	27	1	-8	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	2,678	1,922	2,117	1,324
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	5,688	7,610	9,727	11,051
Social security gross debt (level) (b) ^(2, 5)	5,688	7,610	9,727	11,051
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	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.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: 30/09/2014		2010	2011	Year 2012	2013	2014
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	1,022	1,111	957	1,254	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	179	239	265	283	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	94,881	103,926	111,550	117,444	120,594

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

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