

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: 30/09/2015

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

| Member State: Lithuania Data are in millions of EUR Date: 30/09/2015 | ESA 2010 codes | Year | | | | |
|--|-------------------|--------|--------|--------|----------------|---------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 |
| | | final | final | final | half-finalized | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -2,796 | -1,049 | -917 | -243 | -406 |
| - Central government | S.1311 | -2,104 | -393 | -466 | 171 | -253 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | -116 | -82 | -96 | 41 | 31 |
| - Social security funds | S.1314 | -576 | -575 | -355 | -455 | -184 |
| | | final | final | final | final | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 11,629 | 13,264 | 13,550 | 14,826 | 16,757 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 8 | 194 | 246 | 305 | |
| Debt securities | AF.3 | 9,465 | 10,598 | 10,534 | 11,727 | |
| Short-term | AF.31 | 234 | 342 | 312 | 208 | |
| Long-term | AF.32 | 9,231 | 10,256 | 10,222 | 11,519 | |
| Loans | AF.4 | 2,157 | 2,472 | 2,770 | 2,794 | |
| Short-term | AF.41 | 443 | 439 | 435 | 456 | |
| Long-term | AF.42 | 1,714 | 2,033 | 2,335 | 2,338 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 1,479 | 1,326 | 1,311 | 1,285 | 1,448 |
| Interest (consolidated) | D.41 (uses) | 576 | 659 | 615 | 573 | 632 |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 31,263 | 33,335 | 34,962 | 36,444 | 36,995 |

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

| Member State: Lithuania | | | | | | |
|--|---------------|-------------|--------------|-------------|-------------|---|
| Data are in millions of EUR | | | | | | |
| Date: 30/09/2015 | | | | | | |
| | 2011 | 2012 | Year 2013 | 2014 | 2015 | |
| Working balance in central government accounts | -799 | -42 | -190 | -130 | -295 | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | planned | |
| Financial transactions included in the working balance | -18 | -123 | -17 | -6 | -72 | |
| Loans, granted (+) | 2 | 0 | 0 | 0 | 0 | |
| Loans, repayments (-) | -5 | -8 | -2 | -2 | 0 | |
| Equities, acquisition (+) | 2 | 0 | 0 | 4 | 0 | |
| Equities, sales (-) | 0 | -80 | 0 | -1 | 0 | |
| Other financial transactions (+/-) | -16 | -35 | -15 | -7 | -72 | |
| of which: transactions in debt liabilities (+/-) | -7 | -1 | 4 | 4 | 0 | |
| of which: net settlements under swap contracts (+/-) | -10 | -34 | -19 | -11 | -72 | |
| Detail 1 | -6 | -4 | 0 | 0 | | coupon sold |
| Detail 2 | -1 | -8 | 0 | 0 | | financial derivatives |
| Detail 3 | 0 | 11 | 4 | 4 | | repayment of unpaid salaries to judges and for immovable property of the Jewish Communities |
| Non-financial transactions not included in the working balance | 0 | -30 | 11 | 10 | -13 | |
| Detail 1 | -3 | 1 | -13 | -20 | | off budget revenue and expenditure (borrowed funds accounts) |
| Detail 2 | 3 | -19 | 3 | 4 | | property transferred to Turto bankas for renewal |
| Detail 3 | | -12 | -8 | 6 | | neutralisation of "wrong" recording of discount/premium in public accounts |
| Detail 4 | | | 0 | -12 | -1 | PPP Palanga bypass |
| Detail 5 | | | 6 | 5 | | paid back the previous year's appropriations |
| Detail 6 | | | 23 | 27 | | unused EU grants paid back to the State budget by final beneficiaries |
| Detail 7 | | | | | -12 | PPP projects |
| Difference between interest paid (+) and accrued (D.41)(-) | -29 | -33 | -24 | -9 | 32 | |
| Other accounts receivable (+) | 143 | -130 | 124 | -10 | 13 | |
| Detail 1 | 2 | -30 | 31 | 24 | 25 | accruals of VAT and excises |
| Detail 2 | 128 | -123 | 99 | -66 | | expenditure of GG on behalf of EU and reimbursements from EU |
| Detail 3 | 2 | 3 | 2 | 0 | | interest receivable |
| Detail 4 | 10 | 7 | 7 | 6 | | sales of land |
| Detail 5 | | 14 | -14 | | | penalties for economic entities |
| Detail 6 | | | | 26 | -26 | payments to the EU budget under "Amendment of the EU budget No5/2014 and amending act of December |
| Detail 7 | | | | | 14 | es according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 |
| Other accounts payable (-) | -62 | 5 | -44 | -136 | -85 | |
| Detail 1 | -9 | 6 | -25 | 15 | | accruals of current expense |
| Detail 2 | -22 | -23 | -11 | -56 | | advance payments from EU |
| Detail 3 | -35 | 20 | -3 | 19 | -18 | direct payments related to year N, but made in year N-1 and made in N, but related to N-1 |
| Detail 4 | 4 | 2 | 5 | 5 | 2 | real estate restitution to HH through financial compensation |
| Detail 5 | | | -10 | 10 | | payments to the EU budget under "Amendment of the EU budget No8/2013" |
| Detail 6 | 0 | 0 | -1 | 0 | | provisions for calls under standardised guarantees related to state supported loans for student |
| Detail 7 | | | | -128 | 51 | pay the compensation to Sodra in 2015 and 2016, as foreseen in the Article 5 of the Law on Pension or |
| Detail 8 | | | | | -121 | central government to pay the compensation for wages of civil servants (the Law of 30 June 2015 No X |
| Working balance (+/-) of entities not part of central government | M | M | M | M | M | |
| Net lending (+)/ net borrowing (-) of other central government bodies | -1,233 | -40 | -325 | 451 | 168 | |
| Detail 1 | -1,235 | -40 | -325 | 451 | 168 | special accounts, extrabudgetary funds and public corporations |
| Detail 2 | 3 | | | | | restitution of savings (Ruble deposits) from the Savings restitution account |
| Other adjustments (+/-) (please detail) | -105 | 0 | 0 | 0 | 0 | |
| Detail 1 | -69 | | 0 | | | debt cancellation on-lent loans |
| Detail 2 | 1 | | | | | recognition of unpaid salaries to judges |
| Detail 3 | -37 | | | | | newly recognised liabilities for the immovable property of the Jewish Communities |
| Detail 4 | | | | | | |
| Detail 5 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -2,104 | -393 | -466 | 171 | -253 | |
| <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 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: 30/09/2015 | 2011 | 2012 | Year 2013 | 2014 | 2015 | |
|--|----------|----------|--------------|----------|------|--|
| 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 | | |
| 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 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312) | 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 EUR Date: 30/09/2015 | 2011 | 2012 | Year 2013 | 2014 | 2015 | |
|--|-------------|------------|--------------|-----------|------|---|
| Working balance in local government accounts | -78 | -52 | -47 | 37 | | |
| <i>Basis of the working balance</i> | cash | cash | cash | cash | | |
| Financial transactions included in the working balance | 0 | 0 | 0 | 0 | | |
| Loans (+/-) | M | M | M | M | | |
| Equities (+/-) | 0 | 0 | 0 | -1 | | |
| Other financial transactions (+/-) | 0 | 0 | 0 | 0 | | |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | | |
| of which: net settlements under swap contracts (+/-) | M | M | M | M | | |
| Detail 1 | 0 | 0 | 0 | 0 | | payments on the financial leasing |
| Detail 2 | | | | | | |
| Non-financial transactions not included in the working balance | -13 | -4 | -6 | -9 | | |
| Detail 1 | 3 | 2 | 6 | 8 | | privatisation receipts from non-financial assets sold (except shares) |
| Detail 2 | -7 | -2 | -8 | -9 | | acquisition of non-financial assets and other expenditure from privatisation receipts (municipal) |
| Detail 3 | 0 | 0 | -1 | 0 | | imputed capital formation associated with financial leasing agreement |
| Detail 4 | -7 | -1 | 0 | 0 | | Balsiy PPP |
| Detail 5 | -2 | -4 | -4 | -8 | | capital expenditure |
| Difference between interest paid (+) and accrued (D.41)(-) | -5 | -2 | -3 | -3 | | |
| Other accounts receivable (+) | 2 | 6 | 14 | 4 | | |
| Detail 1 | 2 | 6 | 14 | 4 | | sales of land |
| Detail 2 | | | | | | |
| Other accounts payable (-) | -24 | -29 | -47 | 7 | | |
| Detail 1 | -24 | -29 | -47 | 7 | | current expenditure arrears |
| Detail 2 | | | | | | |
| Working balance (+/-) of entities not part of local government | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) of other local government bodies | 4 | -1 | -6 | 5 | | |
| Detail 1 | 0 | 0 | -1 | 0 | | Vilniaus miesto bustas+Vilniaus vystymo kompanija |
| Detail 2 | 4 | 0 | -6 | 5 | | public health care institutions |
| Other adjustments (+/-) (please detail) | -2 | 0 | 0 | 0 | | |
| Detail 1 | -2 | | | | | debt assumption |
| Detail 2 | | | | | | |
| Detail 3 | | | | | | |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | -116 | -82 | -96 | 41 | | |

(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 EUR Date: 30/09/2015 | Year | | | | | |
|---|---------|---------|---------|---------|------|--|
| | 2011 | 2012 | 2013 | 2014 | 2015 | |
| Working balance in social security accounts | -593 | -579 | -364 | -313 | | |
| <i>Basis of the working balance</i> | accrual | accrual | accrual | accrual | | |
| Financial transactions included in the working balance | M | 0 | M | M | | |
| Loans (+/-) | M | M | M | M | | |
| Equities (+/-) | M | 0 | 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 | -1 | -1 | -4 | -4 | | |
| Detail 1 | -1 | -1 | -4 | -4 | | capital expenditure |
| Detail 2 | | | | | | |
| 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 (-) | 7 | 0 | 0 | -142 | | |
| Detail 1 | | | | -142 | | pension compensations by Sodra |
| Detail 2 | 7 | | | | | restoration of amortized old-age and disability pensions liabilities |
| Working balance (+/-) of entities not part of social security funds | M | M | M | M | | |
| Net lending (+)/ net borrowing (-) of other social security bodies | M | M | M | M | | |
| Detail 1 | | | | | | |
| Detail 2 | | | | | | |
| Other adjustments (+/-) (please detail) | 11 | 6 | 13 | 4 | | |
| Detail 1 | 7 | 5 | 5 | 3 | | consumption of fixed capital |
| Detail 2 | | | 7 | | | amounts unlikely to be collected |
| Detail 3 | 5 | | 1 | | | cancellation of deposits held in Snoras/Ukio bankas |
| Detail 4 | 0 | 0 | 0 | 0 | | holding gains / losses |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | -576 | -575 | -355 | -455 | | |

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

| Member State: Lithuania Data are in millions of EUR Date: 30/09/2015 | Year | | | |
|--|---------------|--------------|-------------|--------------|
| | 2011 | 2012 | 2013 | 2014 |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 2,796 | 1,049 | 917 | 243 |
| Net acquisition (+) of financial assets ⁽²⁾ | -1,231 | 600 | -375 | 1,231 |
| Currency and deposits (F.2) | -1,090 | 850 | -487 | 1,212 |
| Debt securities (F.3) | -111 | -10 | 0 | 51 |
| Loans (F.4) | -177 | 6 | 5 | 6 |
| Increase (+) | 33 | 16 | 14 | 15 |
| Reduction (-) | -210 | -11 | -8 | -9 |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 |
| Long-term loans (F.42) | -177 | 6 | 5 | 6 |
| Increase (+) | 33 | 16 | 14 | 15 |
| Reduction (-) | -210 | -11 | -8 | -9 |
| Equity and investment fund shares/units (F.5) | -8 | -67 | -3 | -1 |
| Portfolio investments, net ⁽²⁾ | -2 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | -6 | -67 | -3 | -1 |
| Increase (+) | 0 | 16 | 0 | 1 |
| Reduction (-) | -6 | -82 | -3 | -2 |
| Financial derivatives (F.71) | -10 | -42 | -19 | -11 |
| Other accounts receivable (F.8) | 165 | -136 | 129 | -26 |
| Other financial assets (F.1, F.6) | 0 | -1 | -1 | 0 |
| Adjustments ⁽³⁾ | -101 | 4 | -240 | -195 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | -77 | 35 | -211 | -203 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -1 | 0 | -1 | 1 |
| Issuances above(-)/below(+) nominal value | 10 | -16 | -59 | -3 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -29 | -5 | 37 | 16 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | -16 | -12 | -7 | -6 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 11 | 3 | 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 | -18 | -17 | -2 |
| Difference between capital and financial accounts (B.9-B.9f) | 15 | -18 | -17 | -2 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 1,479 | 1,635 | 286 | 1,276 |

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

| Member State: Lithuania Data are in millions of EUR Date: 30/09/2015 | Year | | | |
|--|--------------|--------------|--------------|---------------|
| | 2011 | 2012 | 2013 | 2014 |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 2,104 | 393 | 466 | -171 |
| Net acquisition (+) of financial assets ⁽²⁾ | -784 | 1,299 | 27 | 1,489 |
| Currency and deposits (F.2) | -1,042 | 893 | -499 | 1,092 |
| Debt securities (F.3) | -111 | -10 | 0 | 51 |
| Loans (F.4) | 246 | 669 | 440 | 386 |
| Increase (+) | 592 | 830 | 778 | 782 |
| Reduction (-) | -345 | -161 | -337 | -396 |
| Short term loans (F.41), net | -6 | 0 | 8 | 0 |
| Long-term loans (F.42) | 253 | 669 | 432 | 386 |
| Increase (+) | 580 | 824 | 760 | 766 |
| Reduction (-) | -327 | -155 | -327 | -380 |
| Equity and investment fund shares/units (F.5) | -4 | -65 | -1 | 0 |
| Portfolio investments, net ⁽²⁾ | -2 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | -2 | -65 | -1 | 0 |
| Increase (+) | 0 | 15 | 0 | 1 |
| Reduction (-) | -2 | -80 | -1 | -1 |
| Financial derivatives (F.71) | -10 | -42 | -19 | -11 |
| Other accounts receivable (F.8) | 137 | -145 | 106 | -30 |
| Other financial assets (F.1, F.6) | 0 | -1 | -1 | 0 |
| Adjustments ⁽²⁾ | -103 | -49 | -190 | -92 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | -83 | -20 | -164 | -102 |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | -1 | 0 | -1 | 1 |
| Issuances above(-)/below(+) nominal value | 10 | -16 | -59 | -3 |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -25 | -4 | 40 | 19 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | -16 | -12 | -7 | -6 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 11 | 3 | 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 | -3 | -24 | -23 | -4 |
| Difference between capital and financial accounts (B.9-B.9f) | -3 | -24 | -23 | -4 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 1,213 | 1,619 | 280 | 1,222 |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 8,851 | 9,808 | 9,654 | 10,496 |
| Central government gross debt (level) (b) ^(2, 5) | 10,641 | 12,260 | 12,540 | 13,763 |
| Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾ | 1,790 | 2,452 | 2,887 | 3,267 |

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

| Member State: Lithuania Data are in millions of EUR Date: 30/09/2015 | Year | | | |
|--|----------|----------|----------|----------|
| | 2011 | 2012 | 2013 | 2014 |
| Net lending (-)/ net borrowing (+) (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 ⁽³⁾ | 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 lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

| Member State: Lithuania Data are in millions of EUR Date: 30/09/2015 | Year | | | |
|--|------------|------------|------------|------------|
| | 2011 | 2012 | 2013 | 2014 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | 116 | 82 | 96 | -41 |
| Net acquisition (+) of financial assets ⁽²⁾ | 7 | -2 | -2 | 36 |
| Currency and deposits (F.2) | 10 | 4 | -12 | 39 |
| 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) | -4 | 0 | -3 | -2 |
| Portfolio investments, net ⁽²⁾ | 0 | 0 | 0 | 0 |
| Equity and investment fund shares/units other than portfolio investments | -4 | 0 | -3 | -2 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | -4 | 0 | -3 | -2 |
| Financial derivatives (F.71) | M | M | M | M |
| Other accounts receivable (F.8) | 1 | -5 | 12 | -1 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽²⁾ | -10 | -23 | -42 | 60 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M |
| Net incurrence (-) of other accounts payable (F.8) | -5 | -22 | -39 | 63 |
| 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⁾ (+) | -5 | -2 | -3 | -3 |
| 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 | 18 | 8 | 6 | 4 |
| Difference between capital and financial accounts (B.9-B.9f) | 18 | 8 | 6 | 4 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | 131 | 65 | 57 | 59 |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 574 | 639 | 696 | 754 |
| Local government gross debt (level) (b) ⁽⁵⁾ | 574 | 639 | 696 | 755 |
| Local government holdings of other subsectors debt (level) (c)- | 0 | 0 | 0 | 1 |

*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 EUR Date: 30/09/2015 | Year | | | |
|--|--------------|--------------|--------------|--------------|
| | 2011 | 2012 | 2013 | 2014 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | 576 | 575 | 355 | 455 |
| Net acquisition (+) of financial assets ⁽²⁾ | -38 | -38 | 31 | 208 |
| Currency and deposits (F.2) | -58 | -47 | 24 | 81 |
| 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) | 0 | -2 | 0 | 0 |
| Portfolio investments, net ⁽²⁾ | M | M | M | M |
| Equity and investment fund shares/units other than portfolio investments | 0 | -2 | 0 | 0 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | 0 | -2 | 0 | 0 |
| Financial derivatives (F.71) | M | M | M | M |
| Other accounts receivable (F.8) | 19 | 11 | 7 | 127 |
| Other financial assets (F.1, F.6) | 0 | 0 | 0 | 0 |
| Adjustments ⁽³⁾ | 18 | 79 | -3 | -285 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | M | M | M | M |
| Net incurrence (-) of other accounts payable (F.8) | 19 | 80 | -3 | -286 |
| 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⁾ (+) | -1 | -1 | 0 | 0 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | M | M | M | M |
| Appreciation(+)/depreciation(-) ⁽⁵⁾ 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 | 0 | -2 | 0 | -2 |
| Difference between capital and financial accounts (B.9-B.9f) | 0 | -2 | 0 | -2 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in social security (S.1314) consolidated gross debt ^(1, 2) | 557 | 613 | 383 | 376 |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | 2,204 | 2,817 | 3,201 | 3,576 |
| Social security gross debt (level) (b) ^(2, 5) | 2,204 | 2,817 | 3,201 | 3,576 |
| Social security holdings of other subsectors debt (level) (c) ⁽³⁾ | 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 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: 30/09/2015 | | Year | | | | |
|--|--|---------------|---------------|---------------|------------------------|------------------|
| | | 2011 final | 2012 final | 2013 final | 2014 half-finalized | 2015 forecast |
| Statement Number | | | | | | |
| 2 | Trade credits and advances (AF.81 L) | 321 | 273 | 357 | 274 | L |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | <i>Data:</i> | 69 | 77 | 82 | 89 | 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) | 30,115 | 32,329 | 34,053 | 36,005 | 35,923 |
| | (1) Please indicate status of data: estimated, half-finalized, final. | | | | | |
| | (2) Data to be provided in particular when GNI is substantially greater than GDP. | | | | | |