



# 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

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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: 16/04/2018**

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: 16/04/2018	ESA 2010 codes	2014	2015	Year 2016	2017	2018
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-226	-92	103	221	250
- Central government	S.1311	186	-213	-105	-66	-216
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	44	122	192	87	109
- Social security funds	S.1314	-455	-1	16	201	357
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		14,825	15,940	15,514	16,632	15,913
<i>By category:</i>						
Currency and deposits	AF.2	305	533	541	421	
Debt securities	AF.3	11,726	12,530	12,278	13,881	
Short-term	AF.31	208	0	0	0	
Long-term	AF.32	11,518	12,530	12,278	13,881	
Loans	AF.4	2,794	2,876	2,695	2,331	
Short-term	AF.41	456	323	3	2	
Long-term	AF.42	2,338	2,553	2,691	2,328	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1,283	1,375	1,154	1,323	1,447
<b>Interest (consolidated)</b>	D.41 (uses)	587	569	517	471	473
<b>Gross domestic product at current market prices</b>	B.1*g	36,568	37,427	38,668	41,857	44,328

(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: 16/04/2018		2014	2015	Year 2016	2017	2018	
<b>Working balance in central government accounts</b>		-130	-1,519	-446	-324	-692	
<i>Basis of the working balance</i>		cash	cash	cash	cash	planned	
<b>Financial transactions included in the working balance</b>		-5	-259	-44	-54	57	
Loans, granted (+)		0	0	0	9	M	
Loans, repayments (-)		-2	-1	-1	-1	M	
Equities, acquisition (+)		5	75	71	66	66	
Equities, sales (-)		-1	0	-2	-32	M	
Other financial transactions (+/-)		-7	-331	-111	-96	-9	
of which: transactions in debt liabilities (+/-)		4	-260	-34	-38	25	
of which: net settlements under swap contracts (+/-)		-11	-72	-77	-59	-34	
Detail 1		0	0	-9	-5		coupon sold
Detail 2		0	-263	-34	-37		financial derivatives
Detail 3		4	4	4	4	4	repayment for immovable property of the Jewish Communities
Detail 4				5		22	repaid loan to Turto bankas
<b>Non-financial transactions not included in the working balance</b>		9	20	40	42	5	
Detail 1		-20	3	3	1		off budget revenue and expenditure (borrowed funds accounts)
Detail 2		4	-17	9	1	5	property transferred to Turto bankas for renewal
Detail 3		5	1	3	0		neutralisation of "different" recording of discount/premium in public accounts
Detail 4		-12	-1	1	1		PPP Palanga bypass
Detail 5		5	5	5	9		paid back the previous year's appropriations
Detail 6		27	29	21	30		unused EU grants paid back to the State budget by final beneficiaries
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>		-23	6	-39	30	73	
<b>Other accounts receivable (+)</b>		18	565	315	8	182	
Detail 1		24	52	70	27	38	accruals of VAT and excises
Detail 2		-66	502	197	-121		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3		6	-7	-20	-17		sales of land
Detail 4		29	-4	-2	-2		reduced payments and restoration of contributions to EU budget under Amendments of years 2014, 2015 and 2016
Detail 5			14	0	-2		income tax receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Detail 6		25	10	72	122	144	military equipment
<b>Other accounts payable (-)</b>		-135	458	-158	115	38	
Detail 1		15	9	-7	2		accruals of current expense
Detail 2		-56	622	-199	-35		advance payments from EU
Detail 3		19	-1	-1	16	-3	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4		5	6	6	6		real estate restitution to HH through financial compensation
Detail 5		10					payments to the EU budget under "Amendment of the EU budget No9/2013"
Detail 6		0	0	-1			provisions for calls under standardised guarantees related to state supported loans for student
Detail 7		-128	63	104	82		obligation of the central government to pay the compensation to Sodra in 2015 and 2016, as foreseen in the Article 5 of the Law on Pension compensation No XII-886, 2014; redemption of the pension compensation- payments from State budget to Sodra in 2015
Detail 8			-121	4	17	22	obligation of the central government to pay the compensation for wages of civil servants (the Law of 30 June 2015 No XII-1927)
Detail 9			-121				obligation of the central government to pay compensation for the old-age pensions of the working pensioners (the Law of 30 June 2015 No XII-1923)
Detail 10				-37	19	19	compensation for Vilnius municipality according to the agreement
Detail 11				-4	2		commitment to pay under the Facility for Refugees in Turkey and the Eastern Partnership Technical Assistance Trust Fund
Detail 12				0	0		income tax receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Detail 13				-8	1	1	compensation for reduced direct payments from 2012 - 2013
Detail 14		0	0	-3	-6		initial receipt for the mobile phone licences
Detail 15				-12	12		military equipment
							interim dividends
<b>Working balance (+/-) of entities not part of central government</b>		M	M	M	M	M	
<b>Net lending (+)/ net borrowing (-) of other central government bodies</b>		451	247	166	84	14	
Detail 1		451	247	166	84	14	special accounts, extrabudgetary funds and public corporations
Detail 2							
<b>Other adjustments (+/-) (please detail)</b>		0	269	60	32	107	
Detail 1			269	79	46		holding gains / losses
Detail 2				-3			overlooked amounts from EU structural assistance 2004-2006
Detail 3		0	0	-16	-3		interest receivable
Detail 4					-11		Commission implementing decision (EU)2017/2014 of 8 November 2017 (C/2017) 7263) to exclude certain expenditure incurred by MS from EU financing (EAGF) and (EAFRD)
Detail 5						96	payments to the Reserve (Stabilization) Fund
Detail 6						11	other adjustments
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>		186	-213	-105	-66	-216	

(ESA 2010 accounts)

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

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

**Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit**

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 16/04/2018	2014	2015	Year 2016	2017	2018	
<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		
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) ( <i>please detail</i> )	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		

(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	Year					
Data are in millions of EUR	2014	2015	2016	2017	2018	
Date: 16/04/2018						
<b>Working balance in local government accounts</b>	<b>37</b>	<b>98</b>	<b>99</b>	<b>60</b>		
<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 (+/-)	-1	0	0	0		
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	-9	-9	-4	-6		
Detail 1	8	8	M	M		privatisation receipts from non-financial assets sold (except shares)
Detail 2	-9	-8	M	M		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
Detail 3	0	-1	0	-1		imputed capital formation associated with financial leasing agreement
Detail 4	0	0	0	0		Balsiy PPP
Detail 5	-8	-7	-4	-5		capital expenditure
Detail 6		-1				Vilnius municipality expenditure not included in the working balance
Difference between interest paid (+) and accrued (D.41)(-)	-3	3	2	4		
Other accounts receivable (+)	7	1	34	-17		
Detail 1	7	1	-3	1		sales of land
Detail 2			37	-19		compensation for Vilnius municipality according to the agreement
Other accounts payable (-)	7	24	64	48		
Detail 1	7	24	72	67		current expenditure arrears
Detail 2			-8	-20		flows from central government for EU projects
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	5	5	-4	-2		
Detail 1	0	0	3	2		Vilnius miesto bustas and Vilnius vystymo kompanija
Detail 2	5	4	-7	-3		public health care institutions
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>44</b>	<b>122</b>	<b>192</b>	<b>87</b>		

(ESA 2010 accounts)

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

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

**Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Lithuania Data are in millions of EUR Date: 16/04/2018	2014	2015	Year 2016	2017	2018	
<b>Working balance in social security accounts</b>	<b>-313</b>	<b>-145</b>	<b>17</b>	<b>175</b>		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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	-4	-2	-5	-3		
Detail 1	-4	-2	-5	-3		capital expenditure
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	M	22	0	0		
Detail 1		22				Social contributions receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Detail 2						
Other accounts payable (-)	-142	121	0	0		
Detail 1	-142	121				Pension compensations by Sodra
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	26		
Detail 1				10		Guarantee Fund
Detail 2				15		Long-term Work Benefits Fund
Other adjustments (+/-) (please detail)	4	3	4	2		
Detail 1	3	3	4	4		consumption of fixed capital
Detail 2	0	0	0	0		holding gains / losses
Detail 3				-2		difference in the compensation of basic pension
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-455</b>	<b>-1</b>	<b>16</b>	<b>201</b>		

(ESA 2010 accounts)

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

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

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

Member State: Lithuania Data are in millions of EUR Date: 16/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>226</b>	<b>92</b>	<b>-103</b>	<b>-221</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,261</b>	<b>411</b>	<b>-95</b>	<b>1,198</b>
Currency and deposits (F.2)	1,211	107	-389	1,289
Debt securities (F.3)	51	-50	0	0
Loans (F.4)	6	0	-13	-13
Increase (+)	15	14	3	13
Reduction (-)	-9	-14	-16	-26
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6	0	-13	-13
Increase (+)	15	14	3	13
Reduction (-)	-9	-14	-16	-26
Equity and investment fund shares/units (F.5)	-1	70	68	37
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-1	70	68	37
Increase (+)	2	71	69	69
Reduction (-)	-2	-1	0	-32
Financial derivatives (F.71)	-11	-335	-111	-95
Other accounts receivable (F.8)	4	618	348	-20
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-208</b>	<b>627</b>	<b>-232</b>	<b>142</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-202	606	-203	108
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	1	-1	0
Issuances above(-)/below(+) nominal value	-3	-26	-90	-16
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3	47	62	50
Redemptions/repurchase of debt above(+)/below(-) nominal value	-6	-1	-1	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-4</b>	<b>-15</b>	<b>5</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-4	-15	5	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,275</b>	<b>1,115</b>	<b>-426</b>	<b>1,118</b>

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

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

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

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

Member State: Lithuania Data are in millions of EUR Date: 16/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-186</b>	<b>213</b>	<b>105</b>	<b>66</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1,517</b>	<b>443</b>	<b>-138</b>	<b>1,238</b>
Currency and deposits (F.2)	1,092	22	-593	1,245
Debt securities (F.3)	51	-50	0	0
Loans (F.4)	386	173	165	65
Increase (+)	782	560	650	674
Reduction (-)	-396	-387	-484	-610
Short term loans (F.41), net	0	-8	0	-8
Long-term loans (F.42)	386	181	165	73
Increase (+)	766	555	650	674
Reduction (-)	-380	-374	-484	-602
Equity and investment fund shares/units (F.5)	1	70	68	37
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	1	70	68	37
Increase (+)	2	71	71	69
Reduction (-)	-1	0	-2	-32
Financial derivatives (F.71)	-11	-335	-111	-95
Other accounts receivable (F.8)	-2	562	332	-14
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-105</b>	<b>480</b>	<b>-233</b>	<b>161</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-102	462	-201	130
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	1	-1	0
Issuances above(-)/below(+) nominal value	-3	-26	-90	-16
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	6	44	60	47
Redemptions/repurchase of debt above(+)/below(-) nominal value	-6	-1	-1	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-6</b>	<b>-4</b>	<b>-8</b>	<b>-1</b>
Difference between capital and financial accounts (B.9-B.9f)	-6	-4	-8	-1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,221</b>	<b>1,133</b>	<b>-274</b>	<b>1,464</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>10,495</b>	<b>11,455</b>	<b>10,987</b>	<b>12,372</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	13,761	14,895	14,620	16,084
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,267	3,440	3,633	3,712

**\*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: 16/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*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: 16/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-44</b>	<b>-122</b>	<b>-192</b>	<b>-87</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>39</b>	<b>68</b>	<b>92</b>	<b>10</b>
Currency and deposits (F.2)	39	69	55	25
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)	-2	-1	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	-1	0	0
Increase (+)	0	0	0	0
Reduction (-)	-2	-1	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	2	0	36	-15
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>60</b>	<b>32</b>	<b>-1</b>	<b>20</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	63	29	-3	16
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-3	3	2	4
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>4</b>	<b>-10</b>	<b>12</b>	<b>2</b>
Difference between capital and financial accounts (B.9-B.9f)	4	-10	12	2
Other statistical discrepancies (+/-)	0	0	0	.
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>59</b>	<b>-32</b>	<b>-90</b>	<b>-55</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>754</b>	<b>722</b>	<b>633</b>	<b>578</b>
Local government gross debt (level) (b) <sup>5*</sup>	755	723	633	578
Local government holdings of other subsectors debt (level) (c)-	1	1	1	0

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

**Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Lithuania Data are in millions of EUR Date: 16/04/2018	Year			
	2014	2015	2016	2017
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>455</b>	<b>1</b>	<b>-16</b>	<b>-201</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>208</b>	<b>128</b>	<b>63</b>	<b>-68</b>
Currency and deposits (F.2)	81	16	149	19
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	0	0	0
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	127	113	-86	-87
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-285</b>	<b>58</b>	<b>83</b>	<b>58</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-286	58	67	57
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	16	1
Redemptions/repurchase 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.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-2</b>	<b>-1</b>	<b>2</b>	<b>-1</b>
Difference between capital and financial accounts (B.9-B.9f)	-2	-1	2	-1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>376</b>	<b>186</b>	<b>132</b>	<b>-212</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3,576</b>	<b>3,762</b>	<b>3,894</b>	<b>3,682</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	3,576	3,762	3,894	3,682
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	0	0	0	0

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

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(2) Consolidated within social security.  
(3) Due to exchange-rate movements.

- (4) Including capital uplift  
(5) AF.2, AF.3 and AF.4 at face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: Lithuania Data are in ...(millions of units of national currency) Date: 16/04/2018	Year				
		2014	2015	2016	2017	2018
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	275	214	234	181	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	89	92	82	62	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	36,093	35,903	37,131	40,334	42,420

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

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