



## 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: 11/04/2019**

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: 11/04/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-98	94	205	298	189
- Central government	S.1311	-218	-114	-82	-3.784	-499
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	120	192	87	88	20
- Social security funds	S.1314	-1	16	201	3.994	669
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		15.940	15.525	16.625	15.417	17.626
<i>By category:</i>						
Currency and deposits	AF.2	533	541	421	288	
Debt securities	AF.3	12.530	12.278	13.881	12.891	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	12.530	12.278	13.881	12.891	
Loans	AF.4	2.877	2.705	2.324	2.238	
Short-term	AF.41	323	3	2	0	
Long-term	AF.42	2.554	2.702	2.322	2.237	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	1.376	1.180	1.347	1.448	1.901
<b>Interest (consolidated)</b>	D.41 (uses)	569	517	471	399	491
<b>Gross domestic product at current market prices</b>	B.1*g	37.434	38.849	42.191	45.134	47.369

(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: 11/04/2019						
	2015	2016	Year 2017	2018	2019	
<b>Working balance in central government accounts</b>	<b>-1.519</b>	<b>-446</b>	<b>-324</b>	<b>-104</b>	<b>-757</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
<b>Financial transactions included in the working balance</b>	<b>-259</b>	<b>-44</b>	<b>-55</b>	<b>37</b>	<b>28</b>	
Loans, granted (+)	0	0	9	0	M	
Loans, repayments (-)	-1	-1	-1	-1	M	
Equities, acquisition (+)	74	70	65	74	66	
Equities, sales (-)	0	-2	-32	-20	M	
Other financial transactions (+/-)	-331	-111	-96	-17	-38	
of which: transactions in debt liabilities (+/-)	-260	-34	-38	19	4	
of which: net settlements under swap contracts (+/-)	-72	-77	-59	-35	-42	
Detail 1	0	-9	-5	-2		coupon sold
Detail 2	-263	-34	-37	-4		financial derivatives
Detail 3	4	4	4	4	4	repayment for immovable property of the Jewish Communities
Detail 4		5		20		repaid loan/payables to Turto banks
<b>Non-financial transactions not included in the working balance</b>	<b>20</b>	<b>40</b>	<b>42</b>	<b>44</b>	<b>6</b>	
Detail 1	3	3	1	2		off budget revenue and expenditure (borrowed funds accounts)
Detail 2	-17	9	1	6	6	property transferred to Turto banks for renewal
Detail 3	-1	3	0	1		neutralisation of "different" recording of discount/premium in public accounts
Detail 4	1	1	1	1		PPP Palanga bypass
Detail 5	5	5	9	9		paid back the previous year's appropriations
Detail 6	29	21	30	25		unused EU grants paid back to the State budget by final beneficiaries
Detail 2						
<b>Difference between interest paid (+) and accrued (D.41)(-)</b>	<b>6</b>	<b>-39</b>	<b>30</b>	<b>69</b>	<b>0</b>	
<b>Other accounts receivable (+)</b>	<b>565</b>	<b>315</b>	<b>8</b>	<b>-258</b>	<b>55</b>	
Detail 1	52	70	27	-13	55	accruals of VAT and excises
Detail 2	502	197	-121	-396		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	-7	-20	-17	-13		sales of land
Detail 4	-4	-2	-2	-20		reduced payments and restoration of contributions to EU budget under Amendments of years 2015, 2016 and 2017
Detail 5	14	0	-2	-3		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	10	72	122	187		military equipment
<b>Other accounts payable (-)</b>	<b>458</b>	<b>-158</b>	<b>102</b>	<b>7</b>	<b>23</b>	
Detail 1	9	-7	-11	1		accruals of current expense
Detail 2	622	-199	-35	-31		advance payments from EU
Detail 3	-1	-1	16	-1	-2	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4	6	6	6	6		real estate restitution to HH through financial compensation
Detail 5				-15		payments to the EU budget under "Amendment of the EU budget No6/2018"
Detail 6	0	-1		-1		provisions for calls under standardised guarantees related to state supported loans for student 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 7	63	104	82			obligation of the central government to pay the compensation for wages of civil servants (the Law of 30 June 2015 No XII-1927)
Detail 8	-121	4	17	24	22	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 9	-121					compensation for Vilnius municipality according to the agreement
Detail 10		-37	19	19		commitment to pay under the Facility for Refugees in Turkey and the Eastern Partnership
Detail 11		-4	2	-1		Technical Assistance Trust Fund
Detail 12		0	0			compensation for reduced direct payments from 2012 - 2013
Detail 13		-8	1	1	1	initial receipt for the mobile phone licences
Detail 14	0	-3	-6	7	3	military equipment
Detail 15		-12	12			interim dividends
<b>Working balance (+/-) of entities not part of central government</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	
<b>Net lending (+) / net borrowing (-) of other central government bodies</b>	<b>247</b>	<b>166</b>	<b>84</b>	<b>105</b>	<b>47</b>	
Detail 1	247	166	84	105	47	special accounts, extrabudgetary funds and public corporations
Detail 2			0	0		rerouted VIPA interest expenses for received EBRD loans
<b>Other adjustments (+/-) (please detail)</b>	<b>265</b>	<b>52</b>	<b>30</b>	<b>-3.684</b>	<b>98</b>	
Detail 1	-1	-8	-2	0		financial lease
Detail 2	-3			-3.685		debt cancellation
Detail 3	269	79	46	4		holding gains / losses
Detail 4		-3				overbooked amounts from EU structural assistance 2004-2006
Detail 5	0	-16	-3	-2		interest receivable
Detail 6					98	payments to the Reserve (Stabilization) Fund
Detail 7			-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)
<b>Net lending (+) / net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-218</b>	<b>-114</b>	<b>-82</b>	<b>-3.784</b>	<b>-499</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 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: 11/04/2019	2015	2016	Year 2017	2018	2019	
<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 (+/-) (please detail)	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>	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 surplus/ deficit**

Member State: Lithuania Data are in millions of EUR Date: 11/04/2019	2015	2016	Year 2017	2018	2019	
<b>Working balance in local government accounts</b>	98	99	60	64		
<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	0		superdividends
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	-4	-6	-6		
Detail 1	M	M	M	M		expenditure from borrowed funds accounts
Detail 2	8	M	M	M		privatisation receipts from non-financial assets sold (except shares)
Detail 3	-8	M	M	M		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
Detail 4	-1	0	-1	-2		imputed capital formation associated with financial leasing agreement
Detail 5	0	0	0	0		Balsiy PPP
Detail 6	-7	-4	-5	-5		capital expenditure
Detail 7	-1					Vilnius municipality expenditure not included in the working balance
Difference between interest paid (+) and accrued (D.41)(-)	3	2	4	3		
Other accounts receivable (+)	1	38	-8	-7		
Detail 1	1	-3	1	-1		sales of land
Detail 2		37	-19	-19		compensation for Vilnius municipality according to the agreement
Detail 3		4	9	13		flows from central government for EU projects
Other accounts payable (-)	24	61	39	28		
Detail 1	24	72	67	52		current expenditure arrears
Detail 2		-12	-29	-25		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	-4	-2	7		
Detail 1	0	3	2	1		Vilniaus miesto bustas+Vilniaus vystymo kompanija
Detail 2	4	-7	-3	6		public health care institutions
Other adjustments (+/-) (please detail)	-2	0	0	0		
Detail 1	-2					debt cancellation
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>120</b>	<b>192</b>	<b>87</b>	<b>88</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: 11/04/2019	2015	2016	Year 2017	2018	2019	
<b>Working balance in social security accounts</b>	-145	17	175	257		
<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	-2	-5	-3	-4		
Detail 1	-2	-5	-3	-4		capital expenditure by SODRA
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	22	0	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 (-)	121	0	0	0		
Detail 1	121					Obligation to compensate the reduction in pensions (the Law No XII-1923)
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	26	59		
Detail 1			10	13		Guarantee fund
Detail 2			15	46		Long-term work benefits fund
Other adjustments (+/-) (please detail)	3	4	2	3.682		
Detail 1	3	4	4	4		consumption of fixed capital by SODRA
Detail 2			-2	-8		difference in compensation of reduced pension rate
Detail 3	0	0	0	0		holding gains / losses
Detail 4				3.685		debt cancellation
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	-1	16	201	3.994		
(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: 11/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>98</b>	<b>-94</b>	<b>-205</b>	<b>-298</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>456</b>	<b>-55</b>	<b>1.204</b>	<b>-905</b>
Currency and deposits (F.2)	126	-380	1.299	-724
Debt securities (F.3)	-50	0	0	-1
Loans (F.4)	32	20	-16	20
Increase (+)	45	36	17	42
Reduction (-)	-14	-16	-33	-22
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	32	20	-16	20
Increase (+)	45	36	17	42
Reduction (-)	-14	-16	-33	-22
Equity and investment fund shares/units (F.5)	64	68	37	56
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	64	68	37	56
Increase (+)	65	70	68	76
Reduction (-)	-1	-2	-32	-19
Financial derivatives (F.71)	-335	-111	-95	-39
Other accounts receivable (F.8)	618	348	-20	-218
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>574</b>	<b>-281</b>	<b>120</b>	<b>-1</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	553	-234	91	-69
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	-1
Issuances above(-)/below(+) nominal value	-26	-108	-16	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	47	62	45	70
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	-1	0	-1
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>-15</b>	<b>15</b>	<b>-19</b>	<b>-5</b>
Difference between capital and financial accounts (B.9-B.9f)	-15	-3	-23	-5
Other statistical discrepancies (+/-)	0	18	5	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1.113</b>	<b>-416</b>	<b>1.101</b>	<b>-1.209</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: 11/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>218</b>	<b>114</b>	<b>82</b>	<b>3.784</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>492</b>	<b>-91</b>	<b>1.264</b>	<b>-4.927</b>
Currency and deposits (F.2)	42	-585	1.255	-1.079
Debt securities (F.3)	-50	0	0	-1
Loans (F.4)	206	197	62	-3.668
Increase (+)	593	682	678	43
Reduction (-)	-387	-484	-617	-3.711
Short term loans (F.41), net	-8	-8	0	0
Long-term loans (F.42)	214	206	62	-3.668
Increase (+)	589	690	666	43
Reduction (-)	-374	-484	-605	-3.711
Equity and investment fund shares/units (F.5)	67	68	36	56
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	67	68	36	56
Increase (+)	73	70	68	76
Reduction (-)	-6	-2	-32	-20
Financial derivatives (F.71)	-335	-111	-95	-39
Other accounts receivable (F.8)	562	340	6	-197
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>428</b>	<b>-291</b>	<b>142</b>	<b>-4</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	410	-242	116	-70
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	-1
Issuances above(-)/below(+) nominal value	-26	-108	-16	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	44	60	42	67
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	-1	0	-1
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>2</b>	<b>-16</b>	<b>-3</b>
Difference between capital and financial accounts (B.9-B.9f)	-4	-16	-20	-3
Other statistical discrepancies (+/-)	0	18	5	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1.134</b>	<b>-266</b>	<b>1.473</b>	<b>-1.151</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>11.456</b>	<b>10.996</b>	<b>12.390</b>	<b>14.923</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	14.895	14.629	16.102	14.951
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3.440	3.633	3.712	28

**\*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: 11/04/2019	Year			
	2015	2016	2017	2018
<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: 11/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-120</b>	<b>-192</b>	<b>-87</b>	<b>-88</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>64</b>	<b>92</b>	<b>10</b>	<b>20</b>
Currency and deposits (F.2)	69	55	25	0
Debt securities (F.3)	M	M	M	M
Loans (F.4)	-2	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	-2	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	-2	0	0	0
Equity and investment fund shares/units (F.5)	-3	0	0	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-3	0	0	0
Increase (+)	-2	0	0	0
Reduction (-)	-1	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	0	36	-15	20
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>32</b>	<b>-1</b>	<b>-1</b>	<b>10</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	29	-3	-5	7
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	2	4	3
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>-10</b>	<b>12</b>	<b>-2</b>	<b>-1</b>
Difference between capital and financial accounts (B.9-B.9f)	-10	12	-2	-1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-34</b>	<b>-90</b>	<b>-80</b>	<b>-59</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>722</b>	<b>633</b>	<b>552</b>	<b>494</b>
Local government gross debt (level) (b) <sup>5*</sup>	723	633	553	494
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	1	1	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 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: 11/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>1</b>	<b>-16</b>	<b>-201</b>	<b>-3.994</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>128</b>	<b>63</b>	<b>-68</b>	<b>372</b>
Currency and deposits (F.2)	16	149	19	354
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)	113	-86	-87	18
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>58</b>	<b>85</b>	<b>57</b>	<b>-62</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	58	69	56	-65
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	16	1	3
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>-1</b>	<b>2</b>	<b>-1</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-1	2	-1	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>186</b>	<b>134</b>	<b>-213</b>	<b>-3.683</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>3.762</b>	<b>3.896</b>	<b>3.683</b>	<b>0</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	3.762	3.896	3.683	0
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: 11/04/2019	Year				
		2015	2016	2017	2018	2019
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	215	222	216	189	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	92	82	62	67	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>	35.910	37.277	40.501	43.599	45.587

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

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