



**Description of sources and methods**

**used to compile annual non-financial accounts by institutional sector in Lithuania**

**(Annual sector accounts inventory)**

Situation as of: December 2015

This is a description of the sources and methods used to compile annual non-financial accounts by institutional sector in Lithuania. This inventory is based on ESA2010.

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# A General overview

## 1. Organisational aspects

**1.1.** **Description of the organisation and responsibilities for the compilation of non-financial Annual Sector Account and related datasets**

Annual non-financial Sector Accounts (ASA) is compiled by Statistics Lithuania. There is no single Annual sector accounts unit in Statistics Lithuania. ASA data are compiled by National Account division and Government Finance Statistics (GFS) division. The National accounts division is most heavily involved in the compilation of annual sector accounts. Furthermore the GFS division plays an important role in the processing and analysis of source data for the subsectors of General government.

The National accounts division counts 23 employees in 2015. Eighteen chief specialists are responsible for the estimation of NA components by one institutional sector or compilation of group macro-aggregates by all institutional sectors in one account. Other two senior specialists assist them in estimation of smaller parts of NA. The responsibility between staff members are distributed according to the general topics of the System of National Accounts (annual and quarterly macro aggregates, sectoral accounts, SUT and IOT, Regional accounts and EU Own resources statistics related to VAT). Every employee is in charge of the specific economic area or group of macro-economic indicators.

GFS division of Statistics Lithuania was established starting from 3rd of December 2012. GFS division is responsible for the compilation of GFS data: EDP data, annual and quarterly data of non-financial and financial accounts for General government. There are 8 employees working in this division. They are also occupied by some arrangements related to data sources for government units: processing of public institutions accounts (e.g. for public hospitals), checking and analysis of data sources, publishing of GFS data.

Although there is no separate working group for ASA matters as such, methodological issues are discussed between compilers of National accounts and GFS in the Inter-institutional group of Experts in Macroeconomic Statistics. They work in the close cooperation on a daily basis. The Inter-institutional group of Experts in Macroeconomic Statistics chaired by Statistics Lithuania comprise representatives for Statistics Lithuania, Ministry of Finance (MoF), The Bank of Lithuania (BoL), the Ministry of Economy and some others.

Sectorisation questions are discussed within Inter-institutional Working Group on Sectorisation, chaired by the deputy head of the National Accounts Division of NSI.

**1.2.** **Organisation chart**

A total of 9 persons contribute to the production of annual non-financial sector accounts. The staff allocation in person-years is difficult to estimate because all compilers have duties in other areas like main aggregates, quarterly and annual national accounts and sector accounts, government finance including the EDP, financial accounts and in various development projects.

**ASA compiling divisions**

**Government finance statistics division (GFS)**

Head of GFSD

* EDP and related statistics – 1 person,
* Annual and quarterly GG revenue and expenditure – 2 persons,
* Annual financial accounts – 1 person
* Quarterly financial accounts for GG, pension entitlements -1 person
* Tax statistics – 1 person
* Statistics on public institutions included into GG – 1 person

**National accounts division (NA)**

Head of NAD

2 deputy heads

* Production of main aggregates for NFC and HH sectors – 3 persons,
* Production of main aggregates for FC sector, including FISIM – 1 person,
* Generation of income for all institutional sectors – 1 person,
* GDP expenditure components, weights for PPP – 1 person,
* Expenditure of HH and NPISH sectors – 1 person,
* ROW sector accounts – 1 person.
* Institutional sector accounts and Regional accounts – 1 person
* Input – Output Tables, Supply – Use Tables – 2 persons
* Price and volume indices – 1 person
* Employment – 1 person
* Capital flows and stocks:

1. GFCF – 3 persons,
2. Changes in inventories – 1 person,
3. Capital stocks, CFC – 1 person.

* Data dissemination, publications, IT issues, SDMX, GESMES – 2

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## 2. ASA compilation overview

For the compilation of annual sector accounts a large number of sources and compilation methods are used. In this paragraph only a very rough overview will be presented. However, a detailed description of sources used and methods by sector and transaction can be found in section C and D.

**2.1. Data Sources**

The Annual sector accounts compilation relies on a variety of data sources. Statistical information sources are statistical surveys of businesses and households, including administrative data sources – the Ministry of Finance, the Bank of Lithuania, the State Social Insurance Fund, Centre of Registers, State Tax Inspectorate, the department of Customs – and other sources

For the sector **S11** non-financial corporations the main data source is the **Structural Business Survey** **(SBS).** Production-related variables are based upon this source. The data sources of SBS: the statistical questionnaire on enterprise economic activity (F-01 annual **“Main financial indicators of an enterprise**”) of public and private companies, state-owned and municipal enterprises, foreign affiliates, agricultural and cooperative partnerships, public bodies, annual financial statements of enterprises. The results of the annual survey are supplemented by the information obtained from financial statements (balance sheets), which are collected by **Tax Authorities (Tax Inspectorate).** This information is used for checking whether a non-respondent enterprise was active or not. If yes, data from financial statements are taken into the calculations of the particular enterprise. Mathematical methods are applied for calculating missing data in the tax files. Furthermore counterpart information is often used as information source.

The main sources of the primary data for the sector **S.12** - *Financial corporations* are the financial statements of central bank, commercial banks, insurance companies, pension funds, investment management and financial brokerage companies provided by the BoL. BoL is responsible for monetary and banking statistics and compiles the Balance of Payments data. For other financial intermediaries these data are obtained from the comprehensive surveys carried out by Statistics Lithuania.

MoF provides information on government revenues and expenditures of central and local governments for the sector **S.13** – *General government.* In order to meet ESA2010 requirements, supplementary data could be used for e.g. for accrual adjustments, reclassification of specific transactions*.* In addition, reports on the Social Security Fund, the Compulsory Health Insurance Fund, Employment Fund and other extra-budgetary funds are provided directly to the Statistics Lithuania by the institutions involved. State Social Insurance Fund, Compulsory Health Insurance Fund accounts are on accrual basis. Quarterly statistical survey for public hospitals is used. Financial statements and statistical survey are used for public enterprises (Deposit and Investment Insurance, Lithuanian National Radio and Television, Property Bank, State Property Fund, Lithuanian Oil Products Agency, Agriculture Information and Rural Business Center, Vilnius City Housing).

The data for the household sector **S.14** are available from SBS through **Tax Inspectorate**, which is the provider of the information for the basic calculations of Household sector. Statistics Lithuania has access to the information on tax declarations of individual enterprises and information on income tax declarations of natural persons carrying out economic activity. SBS is dealing with information obtained and then providing it to NA. National Accounts are getting the information from SBS in aggregated form: data are distributed by activities at the same NACE level, as the data of non-financial enterprises are presented.

The main source for the sector of non-profit institutions serving households **S.15** is the annual survey of non-profit institutions conducted by Social protection and Health statistics Division of Statistics Lithuania. Non-profit institutions are reporting the number of members, number of employees, their means, income, sales, costs, etc.

Sector S2 rest of the world is well covered by direct annual sources. The balance of payments can be considered as the most important source. In addition some indirect sources are used such as taxation charts of the Ministry of Finance. Finally in some cases other information including counterpart information is used.

**2.2. Methods**

ASA are composed on a regular basis since the 1995. Data are composed for six main sectors: non-financial corporations, financial corporations, government, households, NPISH and the rest of the world. For each of them integrated data are composed for about 60 current and capital transactions.

The estimates for each of the 6 sectors and the total economy are based upon methods that are, more or less, specific for each sector. A detailed description of these methods can be found in section D of this inventory. However, with respect to the compilation of the annual sector accounts roughly three methods can be described that differ with respect to the information available.

The main method used in ASA is the direct estimation. The direct method is used for the corporations in the market production, household sector (partly), government and NPISHs. Statistics Lithuania is traditionally collecting a lot of indicators, which are sufficient for the evaluation of economic processes directly.

In the second case a sector is only partially covered by direct sources. As a consequence to a larger extent grossing up will be necessary and more assumptions have to be made to realize the desired level of transaction details. At the moment the rest of the world sector might be an example of such a case: balance of payments data are used as primary source, but these data often are adjusted. This applies to the transactions D31 subsidies on products, D39 subsidies on production, D44 other investment income, D7 other current transfers and capital transfers D9.

In the third case no direct source information is available. Indirect methods are used for the calculations in absence of direct sources, i.e. on the part of households sector, on the non-observed economy, illegal activities, etc.

There is a long practice established in Lithuanian national accounts (LNA) dealing with the non-observed economy (NOE) issue. The approach proposed by Eurostat for classification of NOE types are applied in national accounts compilation. The possible deficiencies in the sources used for compilation of LNA were identified, and the methods how to eliminate them have been established. The system of exhaustiveness adjustments (from N1 - to N7) is created and applied to components of GDP at the detailed level. Among the possible adjustments the adjustment for misreporting (N6) is considered as most significant in LNA. The adjustment for under-over-reporting of GDP components is made using the correction coefficients established on the basis of the survey of State Tax Inspectorate auditors.

When the Production account components are estimated the exhaustiveness adjustments are made to the gross output and intermediate consumption. Adjustments in the form of correction coefficients are incorporated in the estimates at the stage of compilation of the components at two-digit level by industry and by institutional sector. The adjustment types N2 (illegal producer), N3 (producer is not obliged to register), N6 (misreporting), and N7 (statistical deficiencies in the data) are relevant in calculation of GDP by production approach in LNA. It is worth mentioning that data for General government, Financial corporation and NPISH sectors are considered as being exhaustive, and therefore are adjusted for statistical reasons only ( W&S in kind). Gross output and intermediate consumption for Nonfinancial corporations sector is adjusted due to the misreporting, though for the Household sector all above listed adjustment types are relevant and applied.

The exhaustiveness of components of Generation of income account is assured using the same typology of adjustments as for Production account. Those two sets of data are deeply related because almost the same data sources are used for their compilation in LNA. Compensation of employees is only the component that is adjusted for exhaustiveness, while the others are considered as being complete or are estimated as residual (operating surplus and mixed income). Wages and salaries (W&S) is adjusted for N6 (under-reporting) in non-financial corporation and households sectors and for N7 (W&S in kind) in all institutional sectors.

Final consumption expenditure components in the Use of disposable income account are also adjusted for the exhaustiveness, and in particular Household final consumption expenditure (HFCE). Taking into account that the variety of data sources is used for compilation of this component different approaches are applied to ensure the exhaustiveness of estimates. The attention is given to the estimates of HFCE items by the third or fourth level by COICOP, for which the respective data source is selected. The adjustments are made for under-reporting (N6), when data source from producer perspective is used, and for non-response (N7), when HBS data are applied. Adjustment for W&S in kind and tips (N7) is also made.

When the Capital account is compiled two components (GFCF and Changes in inventories) are adjusted for exhaustiveness. Taking into account the specificity of both those components and the methods to estimate them, the exhaustiveness adjustments are applied only when it is clear that data source used does not cover a particular subcomponent. For example; GFCF is adjusted for own account capital repair of dwellings made by HH (N3), Changes in inventories are grossed up by including implicitly inventories of HH as unincorporated producers, information from which is not available from the sources (N7).

Four types of illegal activity: prostitution, illegal production and smuggling of drugs and alcoholic beverages, smuggling of tobacco are estimated. Estimation all illegal activities are complex, covering also smuggling (import and export), illegal production and consumption. Illegal activities are included only in the Household sector (S.14)

All estimates of illegal activities are based on different possible data sources (including mass media) and also on several assumptions (expert’s opinion). It should be recognized that it is impossible to identify the units (their number) engaged in illegal activities. Our data sources do not allow identifying whether the illegal activity was performed by registered or not registered unit. Nevertheless, the size of illegal transaction (for instance output/and or/ import) in many cases can be estimated as the counterpart to the other one (for instance consumption).

The indirectly estimated part is changing over the years. However the main remains the same: imputed dwelling services, FISIM, agricultural output. New necessary estimations of indicators were incorporated due to all methodological requirements and to the implementation of ESA2010. The measures are taken to ensure a satisfactory transition from private accounting and administrative concepts to ESA2010 national accounting concepts. In valuation of output for own final use for market producers the estimation of mark-up for net operating surplus or mixed income is the indirect calculation. The calculation methods of mark-up are based on reliable sources, but the nature of this estimation remains indirect, i.e. imputation.

There are about 88 industries engaged in the compilation process of the Lithuania National Accounts. Statistics Lithuania publishes the national accounts figures on a more aggregated level of 64 industries on its website.

In following summary table we are presenting the estimation methods used by activities and the sectors, where the “survey-based”, “administrative” mean direct estimation, and “quantity-price”, “other” mean indirect estimation:

**Estimation methods for Gross Value Added by activities and sectors**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **S.11** | **S.12** | **S.13** | **S.14** | **S.15** |
| A Agriculture, forestry and fishing | Survey-based,  administrative |  |  | Quantity x price, survey-based, administrative |  |
| B Mining and quarrying | Survey-based, administrative |  |  | Administrative |  |
| C Manufacturing | Survey-based, administrative |  |  | Administrative |  |
| D Electricity, gas, steam and air conditioning supply | Survey-based, administrative |  |  | Administrative |  |
| E Water supply; sewerage, waste management and remediation activities | Survey-based, administrative |  |  | Administrative |  |
| F Construction | Survey-based, administrative |  |  | Administrative,  other |  |
| G Wholesale and retail trade; repair of motor vehicles, motorcycles | Survey-based, administrative |  |  | Administrative |  |
| H Transportation and storage | Survey-based, administrative |  |  | Administrative |  |
| I Accommodation and food service activities | Survey-based, administrative |  |  | Administrative |  |
| J Information and communication | Survey-based, administrative |  | Administrative | Administrative |  |
| K Financial and insurance activities |  | Administrative,  survey-based |  | Administrative |  |
| L Real estate activities | Survey-based, administrative |  |  | Administrative,  other (User cost; benchmark extrapolation) |  |
| M Professional, scientific and technical activities | Survey-based, administrative |  | Administrative | Administrative |  |
| N Administrative and support service activities | Survey-based, administrative |  |  | Administrative |  |
| O Public administration and defense; compulsory social security |  |  | Administrative |  |  |
| P Education | Survey-based,  administrative |  | Administrative | Administrative |  |
| Q Human health and social work activities | Survey-based, administrative |  | Administrative | Administrative |  |
| R Arts, entertainment and recreation | Survey-based, administrative |  | Administrative | Administrative |  |
| S Other service activities | Survey-based, administrative | Survey-based |  | Administrative | Survey-based |
| T Activities of households as employers |  |  |  | Other |  |
| **Total** | Survey-based, administrative | Administrative, survey-based | Administrative | Quantity/price, administrative, other, survey-based | Survey-based |

There are no econometric models used (for the *annual* compilation). Underground and four illegal activities (prostitution, illegal production and smuggling of drugs and alcoholic beverages, smuggling of tobacco) are covered to the same extent as they are covered in GDP; and there is no difference with regard to data availability between benchmark and ordinary years.

**2.3 Description of compilation procedures**

The regular annual sector accounts are composed in five stages.

1. Composition and processing of source data

At this stage source data are compiled, analysed and completed. The first stage includes a process, where various source data are extracted, transformed from private accounting to National accounts concepts and loaded into the national accounts working tables in a harmonised way. At this stage, the quality of the source data is monitored and corrected if needed.

1. Compilation

At this stage the source data are transformed into ESA 2010-concepts, both in terms of sectors and transactions. This part of the process is performed in the NA and GFS divisions. The compilation stage also includes all internal NA calculations and imputations, conceptual adjustments and adjustments related to in-sufficient coverage of source data. Conceptual adjustments are made, for in-stance, to output (concerning holding gains, own account production) and intermediate consumption (financial leasing, part of non-life insurance premiums and wages and salaries in kind). Estimates of underground and illegal activities as well as some imputed transactions are also added. Consumption of fixed capital is calculated in NA division for all sectors using a PIM model.

1. Horizontal balancing

Next step is to balance uses and resources for all transactions. For some transactions totals are balanced, for others a full and consistent who-to-whom-matrix is compiled.

Some distributive transactions (D.421, D.41) are compiled in a sector-by-counterpart-sector matrix. This means that for each entry of these items, both the sector and the counterpart sector have to be defined. This same entry is then used in both sector’s accounts, as a resource on the one and as a use on the other. In the latter case the specialist often has to choose the most reliable option in case information of both sector and counterpart sector is available for a specific transaction in the matrix.

The way the balancing process is carried out may differ per transaction. At the end of this stage uses equal resources for all transactions.

1. Vertical balancing

Two types of actions are carried out in this compilation stage. In the first place ‘the overall picture’ is considered and assessed. It may occur that some data or some developments in the data are considered as not being plausible. In such case adjustments will be made. Financial and non-financial accounts are compiled simultaneously. A second action in this compilation stage is to pay explicit attention to the statistical discrepancies. If statistical discrepancies are relatively large possibilities are considered to reduce them. If the correction of some transactions is well justified then adjustments are made to reduce the discrepancies. However, it should be emphasized that statistical discrepancies are not reduced or eliminated if no justification can be found. Correction is done in order to reduce vertical statistical discrepancy between B9 from financial accounts and other non-financial accounts, variable – usually withdrawals from income of quasi-corporations (D422REC) is adjusted for households sector (resources).

1. Publication and data transmission

At this final compilation stage data are automatically extracted from the data set in order to fill the reporting form for Eurostat (Table 8) and national publications (see paragraph 4). A final check is carried out before the tables are transmitted and published.

## 3. ASA consistency with related data sets

**3.1. Integration of financial and non-financial ASA accounts**

The vertical balance between financial and non-financial accounts is monitored during compilation rounds but full integration is not sought. Financial and non-financial accounts are compiled separately - usually using different data sources and methods. The discrepancy is used as a quality indicator. When significant discrepancies are observed, financial and non-financial transactions will be inspected in more detail – especially those where data availability and quality is weak – and in some cases, where this seems justifiable, adjustments might be made.

**3.2 ASA consistency with non-financial QSA data**

ASA is a sum of QSA

**X** QSA is benchmarked on ASA

Other case (please explain below)

Annual sector accounts are compiled in September and transmitted to the Eurostat. At this point of time the preliminary ASA for year T-1, the revisions for T-2 and for T-3 became available, i.e. data for T-2 and T-3 are revised in order to be consistent with GDP, GFS, and BoP (partly) and preliminary SUT. ASA for T04 are also revised taking into account the latest revisions to EDP, GNI and final SUT. Data set of QSA is also revised at that time, so 16 quarters for those years are benchmarked with the annual data. QSA data set for the current year T can be revised with the every quarterly transmission. However it should be noted that when the major revision of NA takes place or there is a request from Eurostat for the revision of GFS data due to the EDP issues the longer ASA time series can be affected.

**3.3. ASA consistency with other data sets**

3.3.1. Consistency with mainaggregates *(Table 1 of ESA2010 TP);*

Datasets are consistent.

3.3.2. Consistency with main aggregates general government *(Table 2 of ESA2010 TP)*

Datasets are consistent.

3.3.3. Consistency with BoP data

The balance of payments is the most important source for the rest of the world account. However, there is no one-to-one-relationship between balance of payments and the rest of the world account (RoW).

At present the RoW account is consistent with the BoP to a large extent; except for the following transactions: Taxes on Production and import (D2), Subsidies (D3), Other current Transfers (D7), Other investment income (D44), capital transfers (D9).

## 4. Release policy

Each year a full set of annual sector accounts is compiled at t+9 months. The data that is required by Regulation (EU) No 549/2013 of the European Parliament and the council, Annex B (Transmission programme of data)– Table 8 is transmitted at the deadlines to Eurostat.

In NSI data are also published at t+12 months according to an approved statistical information release calendar and the Rules for the Preparation and Dissemination of Statistical Information, approved by Order No DĮ-79 of 14 March 2007 of the Director General of Statistics Lithuania (with all amendments and modifications). Annual sector accounts data is published for the main sectors S1, S11, S12, S13, S14, S15, S2. With respect to variables data are presented for about 60 non-financial transactions.

Since 2004 a full set of annual sector accounts has been published on the internet site of Statistics Lithuania-[Official Statistics Portal](http://osp.stat.gov.lt/en), and the yearly publications "[National Accounts of Lithuania](http://osp.stat.gov.lt/statistikos-leidiniu-katalogas)".

In December 2014, Statistics Lithuania published ASA data according to the Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union. The first stage of the ASA revision according to the updated ESA 2010 methodological provisions was finished in 2014 and covered time series for 2004–2014. In 2017, the revision will be expanded to the years 1995–2003.

## 5. Revision policy

As indicated earlier the data for the annual sector accounts is compiled for the first time at t+9 months (preliminary annual estimates). Afterwards the annual data may be revised on several occasions.

Revisions in ASA are closely linked to revisions of annual main NA aggregates. As mentioned above, ASA will be provided once a year, where the reference year will be calculated and the previous three years will be revised. Therefore routine revisions occur yearly and comprise three years.

Once in every 5-8 years a large major revision takes place. The purpose of major revisions is to have a comprehensive view on the development of the national economy by improving estimation methods and meeting the requirements of the European System of National and Regional Accounts (ESA) and European legislation. On this occasion new sources and methods may be introduced and mistakes will be corrected. As a consequence new levels for the full annual data set of National Accounts will be compiled for a large number of years.

The main reasons for the large major revision are as follows:

1) Changes in methodology: changes in estimation methods of certain indicators, general change of methodology (e.g. transition from ESA95 to ESA 2010);

2) Emergence of new data sources;

3) Improvement of estimation methods;

4) Correction of technical errors.

In September 2014, Statistics Lithuania published data of national accounts of Lithuania revised according to Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union. It means that statistical indicators of national accounts recalculated according to the updated ESA 2010 methodological provisions, as well as new methods and data sources.  National accounts are compiled according to the internationally harmonized methodology and data provision requirements which are the same across the EU.

## 6. Future plans

The first stage of the ASA revision according to the updated ESA 2010 methodological provisions was finished in 2014 and covered time series for 2004–2014. In 2017, the revision will be expanded for the years 1995–2003.

Also, there are plans concerning analysis of the discrepancies between non-financial and financial annual accounts. This analysis is foreseen aiming to reduce discrepancies till the acceptable level.

# B Sector delineation

## 1. List of the (sub) sectors

The following table describes, which sector classification is used in Lithuanian National Accounts

|  |  |  |
| --- | --- | --- |
| **List of subsectors** | **Mark with 'x'** | **Additional breakdowns/ comments** |
| Non-financial corporations (S.11) | x |  |
| - Public non-financial corporations (S.11001) |  |  |
| - National private non-financial corporations (S.11002) |  |  |
| - Foreign controlled non-financial corporations (S.11003) |  |  |
| Financial corporations (S.12) | x |  |
| - The central bank (S.121) |  |  |
| - Other monetary financial institutions (S.122) |  |  |
| - Other financial intermediaries, except insurance corporations and pension funds (S.123) |  |  |
| - Financial auxiliaries (S.124) |  |  |
| - Insurance corporations and pension funds (S.125) |  |  |
| General government (S.13) | x |  |
| - Central government (S.1311) | (x) | In the course of main aggregates of general government |
| - State government (S.1312) | (x) | In the course of main aggregates of general government |
| - Local government (S.1313) | (x) | In the course of main aggregates of general government |
| - Social security funds (S.1314) | (x) | In the course of main aggregates of general government |
| Households and Non-profit institutions serving households (S14+S15) |  |  |
| [Households (S.14)](http://circa.europa.eu/irc/dsis/nfaccount/info/data/esa95/en/een00085.htm) | x |  |
| - Employers (including own-account workers) (S.141+S.142) |  |  |
| - Others than employers (S.143 + S.144+ S.145) |  |  |
| Non-profit institutions serving households (S.15) | x |  |
| Rest of the world (S.2) | x |  |

## 2. Importance of institutional sectors in domestic economy

The table below illustrates the relative importance of the institutional sectors in the Lithuanian economy as regards the Value Added. The reference year is 2010 (final figures) as published in September 2015.

|  |  |  |
| --- | --- | --- |
| **Sector** | **Value added (EUR million)** | **Share in total economy (%)** |
| **S11** | **17520,7** | **69,5** |
| **S12** | **713,5** | **2,8** |
| **S13** | **3876,6** | **15,4** |
| **S14** | **3075,8** | **12,2** |
| **S15** | **23,2** | **0,1** |
| **Total** | **25209,8** | **100** |

**S.11** – Non-financial corporations sector consists of institutional units which are independent legal entities and market producers, and whose principal activity is production of goods and non-financial services. In S.11 following subsectors are distinguished: S.11001-public, S.11002-national private, S.11003-foreign-controlled.

The bulk of GDP and GVA are produced in the non-financial corporations sector S.11; 69,5 per cent of Gross Value Added.

**S.12** – Financial corporations sector consists of institutional units which are independent legal entities and market producers (except central bank), and whose principal activity is the production of financial services. Following subsectors are in S.12 sector of financial corporations:

S.121 – Central bank; S.122 - deposit-taking corporations except the Central bank; S.123 – money market funds (MMF); S.124 – non-MMF investment funds; S.125 – other financial intermediaries, except insurance corporations and pension funds; S.126 – financial auxiliaries; S.127 – captive financial institutions and money lenders; S.128 – insurance corporations; S.129 – pension funds. GDP by production does not reflect those subsectors directly. The sum of subsectors S.121, S.122, S.123, S.124, S.125 and S.127 is represented in appropriate activity 64 – Financial service activities, except insurance and pension funding of NACE Rev.2. Subsectors S.128 and S.129 are shown in the activity 65 – Insurance, reinsurance and pension funding, except compulsory social security. Activities 66 – Activities auxiliary to financial services and insurance activities and 94 – Activities of membership organisations compile subsector S.126.

The part of financial sector is comparably small in Lithuanian GDP. Value added of financial sector amounted 2,8 per cent of Gross Value Added in 2010 year.

**S.13** – General government sector consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth General government sector covers:

S.1311 – Central government; S.1313 – local government; S.1314 – social security funds subsectors. In GDP by production method first two subsectors are available for different functions of government (education, health, culture, sports, defence and etc.) and are presented in appropriate activities: 72-Scientific research and development, 84.1-84.2-Administration of the State and the economic and social policy of the community, 85-Education, 86-Human health activities, 87-88-Social work activities, 90-Creative, arts and entertainment activities, 91-Libraries, archives, museums and other cultural activities, 93-Sports activities and amusement and recreational activities, and etc. The subsector S.1314 is reflected in activity 84.3 – Compulsory social security.

Sector S.13 is one of the biggest in Lithuania GDP, producing 15.4 per cent of Gross value added in 2010 year.

**S.14** – Households is a sector covering households as consumers and producers, producing market goods and (or) services, or producing goods and (or) services for their own final consumption. GDP by production approach reflects the subsectors S.141-employers, S.142-own-account workers and S.143-employees and includes individual enterprises, farmers, entrepreneurs and etc. Those subsectors have different sources, and are formed finally in calculations of GDP by production approach.

The households sector covers 12,2 per cent of Gross Value Added.

**S.15** – Non-profit institutions serving households sector consists of non-profit institutions which are separate legal entities, which serve households and which are private non-market producers.

Sector of non-profit institutions serving households S.15 is very small and amounts only 0.1 per cent of GVA and GDP respectively in 2010. The sector covers political parties, trade unions, religious and professional associations, recreational clubs, etc.

## 3. Sector allocation of institutional units

Statistics Lithuania is the responsible institution for the sector classification. Sectorisation of economic entities in Statistics Lithuania is carried out in accordance with the Description of the Order (*Lith.: Ūkio subjektų priskyrimo instituciniams sektoriams ir subsektoriams tvarkos aprašas*), approved on 25 February 2015 by Director General of Statistics Lithuania. The Lithuanian sector classification follows the ESA 2010 rules and Description of the Order can be found at:

<http://osp.stat.gov.lt/documents/10180/474348/2015_46.pdf>

Sectorisation is performed taking into account the following information about the entity: the name of the entity, legal form, activity, ownership form, founder, financing and control, market or non-market producer (in cases of private non-profit institutions and public producers, the 50 % test is used).

This information is derived from the following sources: Register of Legal Units; data from statistical surveys; data from local government institutions; other sources.

Sectorisation is performed in two stages (see Table *Algorithm used for the sectorisation of economic entities in the first and second stages* below).

In the first stage, the code of an institutional sector and sub-sector is assigned to all economic subjects.

In the second stage, additional information related to economic subjects is collected and the code of the institutional sector and sub-sector is revised, if necessary.

The institutional sector and sub-sector codes of economic entities are listed in the Statistical Register of Economic Entities (SREE) and updated once a year. Sub-sector codes remain unchanged throughout the year, except in cases when technical errors are detected. Such errors are corrected immediately.

In some cases, the algorithm can provide a number of possible options. Changing the classification of sectors and sub-sectors may arouse controversial issues.

Unincorporated enterprises in Lithuania include individual enterprises and different types of partnerships. In SREE all individual enterprises are recorded in sector S.14. The partnerships are allocated to sector S.15, S.14, and to S.12 and S.11 as quasi-corporations. Distinguishing of quasi- corporation is made taking into account the availability of the balance sheet and not taking the risk on the household assets in the case of bankruptcy. Small Partnerships (code 96 in the Algorithm) meet both criteria according to the low.

In problematic cases, when the algorithm provides a number of possible options, the questions on units’ sectorisation are discussed in the Inter-institutional Working Group on Sectorisation. The group is hosted by Statistics Lithuania and it includes representatives from The Bank of Lithuania, Ministry of Finance and other users of the sector classification. The group discusses problematic areas and investigates borderline cases (e.g. determining the correct sector for certain financial corporations or investigating cases related to the delineation between market and non-market units). Well-grounded arguments of the Inter-Institutional Sectorisation Group are submitted to the Inter-Institutional Group of Experts of Macroeconomic Statistics, which considers the proposals and draw up the final conclusion.

## 4. Algorithm for sector allocation of institutional units

| **Code of Legal form** | **Name of Legal form** | **Subsector in I stage** | **Subsector in II stage** | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Property form** | **NACE Rev.2** | | | | | | | | | | **All divisions of NACE Rev.2, except 64-66 divisions** | |
| **64.19** | **64.20** | **64.30** | | **64.91** | **64.92** | **64.99** | **65.10** | **65.20** | **66** |
| **Money market funds** | **Investment funds** |
| 11 | State owned company | **S.11001** | 11 |  |  |  |  |  |  |  |  |  |  |  | |
|  |  |  |  |  |
|  |  |  |  |  |
| 13 | Municipal enterprise | **S.11001** | 11 |  |  |  |  |  |  |  |  |  |  |  | |
|  |  |  |  |  |
|  |  |  |  |  |
| 21 | General partnership | S.141 | 21 |  | S.12702 | S.12302 | S.12402 |  |  |  |  |  | S.12602 | S.141 | |
| 22 |
| 23 | S.12703 | S.12303 | S.12403 |  |  |  | S.12603 |
| 22 | Commandite partnership | S.11002 | 21 |  | S.12702 | S.12302 | S.12402 |  |  |  |  |  | S.12502 | S.11002 | |
| 22 |
| 23 | S.12703 | S.12303 | S.12403 |  |  |  | S.12603 |
| 26 | Partnership of gardeners | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 27 | Partnership | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 31 | Private company | S.11002 | 11 | S.12201 | S.12701 | S.12301 | S.12401 | S.12501 | S.12701 | S.12501 | S.12801 | | S.12601 | S.11001 | |
| 12 |
| 21 | S.12202 | S.12702 | S.12302 | S.12402 | S.12502 | S.12702 | S.12502 | S.12802 | | S.12602 | S.11002 | |
| 22 |
| 23 | S.12203 | S.12703 | S.12303 | S.12403 | S.12503 | S.12703 | S.12503 | S.12803 | | S.12603 | S.11003 | |
| 32 | Public company | S.11002 | 11 | S.12201 | S.12701 | S.12301 | S.12401 | S.12501 | S.12701 | S.12501 | S.12801 | | S.12601 | S.11001 | |
| 12 |
| 21 | S.12202 | S.12702 | S.12302 | S.12402 | S.12502 | S.12702 | S.12502 | S.12802 | | S.12602 | S.11002 | |
| 22 |
| 23 | S.12203 | S.12703 | S.12303 | S.12403 | S.12503 | S.12703 | S.12503 | S.12803 | | S.12603 | S.11003 | |
| 41 | Agricultural company | S.11002 | 21,22 |  |  |  |  |  |  |  |  |  |  | S.11002 | |
| 23 | S.11003 | |
| 42 | The Radio and Television Commission of Lithuania | **S.1311** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 43 | Standing arbitrage institution | **S.11002** | 21 |  |  |  |  |  |  |  |  |  |  |  | |
| 49 | Subsidiary of foreign company | S.11003 | 23 | S.12203 | S.12703 |  |  | S.12503 | S.12703 | S.12503 | S.12803 | | S.12603 | S.11003 | |
| 52 | Representative of foreign company | **S.11003** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 55 | Representative of foreign banks | **S.11003** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 57 | Public institution | S.15 | 11,12 |  |  |  |  |  |  |  |  |  | S.12601 | S.11001 | S.15 |
| 21,22 | S.12602 | S.11002 |
| 23 | S.12603 | S.11003 |
| 58 | State budgetary institution, therefrom: | **S.1311,S.1314** |  |  |  |  |  |  |  |  |  |  |  |  | |
| State Social Insurance ("Sodra") fund | **S.1314** |  |  |  |  |  |  |  |  |  |  |  | |
| Compulsory Health Insurance fund | **S.1314** |  |  |  |  |  |  |  |  |  |  |
| 60 | Union of riflemen | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 62 | Chamber of commerce, industry and crafts | **S.11002** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 63 | Association | S.15 | 11,12 |  |  |  |  |  |  |  |  |  | S.12601 |  | S.15 |
| 21,22 | S.12602 | S.11002 |
| 23 | S.12603 |  |
| 64 | Charity organisation and fund | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 65 | Political organisation, political party | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 68 | Municipal budgetary institution | **S.1313** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 69 | Religious community, center | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 70 | Traditional religious community | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 71 | Cooperative partnership/company | S.11002 | 21 | S.12202 | S.12702 |  |  | S.12502 | S.12702 | S.12502 |  |  | S.12602 | S.11002 | |
|  | 22 |  |  |  |  |
| 73 | Family | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 76 | Trade union | **S.15** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 81 | Individual enterprise | **S.141** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 84 | Professional partnership of lawyers | **S.11002** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 85 | Europe community of economic interest | **S.11002** |  |  |  |  |  |  |  |  |  |  |  |  | |
|  | | | | | | | | | | | | | | | |
| 86 | Europe company | S.11002 | 21,22 |  | S.12702 |  |  | S.12502 | S.12702 | S.12502 | S.12802 | S.12802 | S.12602 | S.11002 | |
| 23 |  | S.12703 |  |  | S.12503 | S.12703 | S.12503 | S.12803 | S.12803 | S.12603 |
| 87 | Central bank | **121** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 88 | European Cooperative Society | S.11002 | 21,22 |  | S.12702 |  |  | S.12502 | S.12702 | S.12502 |  |  | S.12602 | S.11002 | |
| 23 |  | S.12703 |  |  | S.12503 | S.12703 | S.12503 |  |  | S.12603 | S.11003 | |
| 89 | European grouping of territorial cooperation | **S.11003** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 91 | Lithuania association of commerce, industry and craft chamber | **S.11002** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 94 | Combined control and reporting center | **S.22** |  |  |  |  |  |  |  |  |  |  |  |  | |
| 96 | Small Partnership | S.11002 | 21 |  | S.12702 |  |  | S.12502 | S.12702 | S.12502 |  |  | S.12602 | S.11002 | |
| 22 |  |  |  |  |

## 5. Matrix of Industries and sectors (in GVA)

The table below depicts the distribution of Gross Value added by sectors and industries. The reference year is 2010 (final figures) as published in September 2015.

| **NACE Rev.2 divisions and groups** | **Sectors (in GVA)** | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| **A 64** | **Total** | **S11** | **S12** | **S13** | **S14** | **S15** |
|  |  |  |  |  |  |  |
| 01 Crop and animal production, hunting and related service activities | 2,7 | 1,1 | 0,0 | 0,0 | 1,5 | 0,0 |
| 02 Forestry and logging | 0,6 | 0,5 | 0,0 | 0,0 | 0,1 | 0,0 |
| 03 Fishing and aquaculture | 0,1 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| 05-09 Mining and manufacturing | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 10-12 Manufacture of food products, beverages and tobacco products | 4,5 | 4,2 | 0,0 | 0,0 | 0,3 | 0,0 |
| 13-15 Manufacture of textiles, wearing apparel and leather products | 1,5 | 1,4 | 0,0 | 0,0 | 0,1 | 0,0 |
| 16 Manufacture of wood and of products of wood and cork… | 1,3 | 1,1 | 0,0 | 0,0 | 0,1 | 0,0 |
| 17 Manufacture of paper… | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 18 Printing… | 0,4 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 |
| 19 Manufacture of coke… | 1,8 | 1,8 | 0,0 | 0,0 | 0,0 | 0,0 |
| 20 Manufacture of chemicals… | 1,9 | 1,9 | 0,0 | 0,0 | 0,0 | 0,0 |
| 21 Manufacture of basic pharmaceutical… | 0,3 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 |
| 22 Manufacture of rubber… | 1,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,0 |
| 23 Manufacture of other non-metallic… | 0,6 | 0,6 | 0,0 | 0,0 | 0,0 | 0,0 |
| 24 Manufacture of basic metals | 0,1 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| 25 Manufacture of fabricated | 0,8 | 0,8 | 0,0 | 0,0 | 0,0 | 0,0 |
| 26 Manufacture of computer | 0,5 | 0,5 | 0,0 | 0,0 | 0,0 | 0,0 |
| 27 Manufacture of electrical | 0,3 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 |
| 28 Manufacture of machinery | 0,5 | 0,5 | 0,0 | 0,0 | 0,0 | 0,0 |
| 29 Manufacture of motor | 0,2 | 0,2 | 0,0 | 0,0 | 0,0 | 0,0 |
| 30 Manufacture of other transport | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 31-32 Manufacture of furniture… | 1,8 | 1,7 | 0,0 | 0,0 | 0,1 | 0,0 |
| 33 Repair and installation of machinery and equipment | 0,6 | 0,6 | 0,0 | 0,0 | 0,0 | 0,0 |
| 35 Electricity, gas, steam | 3,2 | 3,2 | 0,0 | 0,0 | 0,0 | 0,0 |
| 36 Water collection | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 37-39 Sewerage; waste | 0,5 | 0,5 | 0,0 | 0,0 | 0,0 | 0,0 |
| 41-43 Construction | 5,8 | 5,4 | 0,0 | 0,0 | 0,4 | 0,0 |
| 45 Wholesale and retail trade and repair of motor vehicles and motorcycles | 2,0 | 1,6 | 0,0 | 0,0 | 0,5 | 0,0 |
| 46 Wholesale trade | 7,7 | 7,4 | 0,0 | 0,0 | 0,3 | 0,0 |
| 47 Retail trade | 8,0 | 6,2 | 0,0 | 0,0 | 1,8 | 0,0 |
| 49 Land transport | 7,4 | 6,6 | 0,0 | 0,0 | 0,8 | 0,0 |
| 50 Water transport | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 51 Air transport | 0,1 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| 52 Warehousing | 3,7 | 3,7 | 0,0 | 0,0 | 0,0 | 0,0 |
| 53 Postal | 0,3 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 |
| 55-56 Accommodation | 1,3 | 1,2 | 0,0 | 0,0 | 0,1 | 0,0 |
| 58 Publishing | 0,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 59-60 Motion picture, video and television | 0,2 | 0,2 | 0,0 | 0,1 | 0,0 | 0,0 |
| 61 Telecommunications | 2,2 | 2,2 | 0,0 | 0,0 | 0,0 | 0,0 |
| 62-63 Computer programming | 0,8 | 0,8 | 0,0 | 0,0 | 0,0 | 0,0 |
| 64 Financial service activities | 2,1 | 0,0 | 2,1 | 0,0 | 0,0 | 0,0 |
| 65 Insurance | 0,6 | 0,0 | 0,6 | 0,0 | 0,0 | 0,0 |
| 66 Activities auxiliary | 0,1 | 0,0 | 0,1 | 0,0 | 0,0 | 0,0 |
| 68 Real estate | 6,7 | 2,4 | 0,0 | 0,0 | 4,3 | 0,0 |
| of which: imputed rents | 3,9 | 0,0 | 0,0 | 0,0 | 3,9 | 0,0 |
| 69-70 Legal and accounting activities | 1,7 | 1,2 | 0,0 | 0,0 | 0,5 | 0,0 |
| 71 Architectural | 0,9 | 0,8 | 0,0 | 0,0 | 0,1 | 0,0 |
| 72 Scientific research | 0,2 | 0,1 | 0,0 | 0,1 | 0,0 | 0,0 |
| 73 Advertising | 0,6 | 0,6 | 0,0 | 0,0 | 0,0 | 0,0 |
| 74-75 Other professional | 0,3 | 0,2 | 0,0 | 0,0 | 0,1 | 0,0 |
| 77 Rental | 0,5 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 |
| 78 Employment | 0,2 | 0,2 | 0,0 | 0,0 | 0,0 | 0,0 |
| 79 Travel agency | 0,3 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 |
| 80-82 Security | 1,1 | 1,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| 84 Public | 6,7 | 0,0 | 0,0 | 6,7 | 0,0 | 0,0 |
| 85 Education | 5,4 | 0,3 | 0,0 | 5,0 | 0,1 | 0,0 |
| 86 Human health activities | 3,1 | 0,5 | 0,0 | 2,5 | 0,1 | 0,0 |
| 87-88 Social work activities | 0,5 | 0,0 | 0,0 | 0,5 | 0,0 | 0,0 |
| 90-92 Creative | 0,8 | 0,3 | 0,0 | 0,4 | 0,0 | 0,0 |
| 93 Sports | 0,1 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| 94 Activities of membership organisations | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,1 |
| 95 Repair of computers | 0,1 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| 96 Other personal service activities | 0,7 | 0,4 | 0,0 | 0,0 | 0,3 | 0,0 |
| 97-98 Activities of households as employers | 0,1 | 0,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| 99 Activities of extraterritorial organisations and bodies | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Total (share in %) | 100,0 | 69,5 | 2,8 | 15,4 | 12,2 | 0,1 |

# C Data sources

| **Nr.DS x** | **Data source name** | **Data source description** | **Used for sector(s):** |
| --- | --- | --- | --- |
| DS 1 | Structural business statistics (SBS) | Type of data source: Statistical / administrative. | S.11, S.14 |
| Type of collection method:  Annual sample survey (enterprise activity report F-01).  Administrative sources: annual financial statements, profit tax declaration, VAT declaration and income tax declaration of natural persons from the State Tax Inspectorate, State Social Insurance Fund Board (Sodra) data. |
| Reporting units: Non-financial corporations enterprises producing goods or providing services for the market) and households (individual enterprises, partnerships, natural persons carrying out economic activity). |
| Content: statistical indicators characterising the business structure (production, purchases of goods and services, value added at factor cost, total investment in tangible fixed assets, etc.) and finance (turnover, costs, profit, assets, property, liabilities), |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: Preliminary data t+9months, final data t+18 months. |
| DS 2 | Survey on activity of insurance companies (F-02). | Type of data source: Statistical/ administrative. | S.12 |
| Type of collection method: Administrative data from the Bank of Lithuania (quarterly and annual) and data from a statistical survey on the activity of insurance companies (questionnaire F-02, annual). |
| Reporting units: Non-life and life insurance companies. |
| Content: Insurance premiums and claims. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Quarterly and annual. |
| Timeliness: annual data t+6 months. |
| DS 4 | Balance of Payments of the central bank of Lithuania | Type of data source: Statistical/Administrative. | S.12, S.2 |
| Type of collection method: Direct reporting system covering economic units that exceed the applicable reporting thresholds. |
| Reporting units: Companies, banks, insurance companies and other financial institutions, securities intermediaries and government bodies. |
| Content: Transactions between residents of Lithuania and residents of other countries. |
| Valuation principle: Accrual. |
| Organisation collecting data: the Bank of Lithuania and Statistics Lithuania. |
| Periodicity: Quarterly. |
| Timeliness: 82 day quarterly terminated. |
| DS 5 | Labour force survey (GU-01) | Type of data source: Statistical. | S.13 |
| Type of collection method: sample survey |
| Reporting units: Member of private household. |
| Content: Employment by age and sex, Unemployment rate, Population activity rate. Em­plo­y­ed po­pu­la­tion refers to the re­si­dents of 15 years and older. |
| Valuation principle: - |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Quarterly. |
| Timeliness: 55 day quarterly terminated. |
| DS 6 | Labour cost survey (DK-01). | Type of data source: Statistical. | S.11, S.14 |
| Type of collection method: sample survey. |
| Reporting units: All enterprises, institutions, organizations by the types of ownership and covered all economic activities except agriculture, forestry and fishing. |
| Content: The number of hired employees, full-time employees, part-time employees, average number of employees in full-time units, hours actually worked, normal hours of work, overtime, hours paid, labour costs (expenditure borne by an employer in order to employ workers). |
| Valuation principle: - |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: four-yearly |
| Timeliness: t+19 months. |
| DS 7 | Structure of earnings survey. | Type of data source: Statistical. | S.11, S.14 |
| Type of collection method: sample survey. |
| Reporting units: All enterprises, institutions, organizations by the types of ownership and covered all economic activities except agriculture, forestry and fishing. |
| Content: Structural statistics on wages and salaries describe the full-time and not full-time employees numbers, hourly and monthly earnings, the formation and distribution of employees’ wages and salaries in all employer sectors. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Every four years |
| Timeliness: Annual data t+18 |
| DS 8 | Survey of the non-profit institutions (F-16). | Type of data source: Statistical. | S.15 |
| Type of collection method: Sample survey. |
| Reporting units: All non-profit institutions, which are registered as non-profit institutions: political parties, trade unions, professional and learned societies, consumer’ associations, social, charities and aid organizations. |
| Content: This survey covers main cost elements: compensation of employees, social security contributions, consumption of fixed capital and purchases of goods and services. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: Annual data t+8 months. |
| DS 9 | Report of the State budget revenue and expenditure. | Type of data source: Administrative. | S.13, S.14, S.2 |
| Type of collection method: total data from reporting units |
| Reporting units: Ministries, departments, other institutions of central government. |
| Content: It reflects the State budget revenue, expenditure by the government functions and economic classification and budget surplus/deficit. |
| Valuation principle: Cash. |
| Organisation collecting data: Ministry of Finance. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 10 | Report of the Municipal budget revenue and expenditure. | Type of data source: Administrative. | S.13, S.14 |
| Type of collection method: : total data from reporting units. |
| Reporting units: Local government institutions. |
| Content: It covers a report of the local government revenue and expenditure, which contains the local budget revenue, expenditure by the government functions and economic classification and budget surplus/deficit. |
| Valuation principle: Cash. |
| Organisation collecting data: Ministry of Finance. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 11 | Report of the State Social Insurance fund revenue and expenditure. | Type of data source: Administrative. | S.13 |
| Type of collection method: accounting statements. |
| Reporting units: State Social Insurance fund. |
| Content: It presents information on its revenue and expenditure by type as well as on the surplus/deficit. |
| Valuation principle: Accrual. |
| Organisation collecting data: The State Social Insurance fund at Ministry of Finance. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 12 | Report of the Compulsory Health Insurance fund revenue and expenditure. | Type of data source: Administrative. | S.13 |
| Type of collection method: accounting statements. |
| Reporting units: The Compulsory Health Insurance fund. |
| Content: It provides information on the revenue and expenditure. |
| Valuation principle: Accrual. |
| Organisation collecting data: The Compulsory Health Insurance fund at Ministry of Finance. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 13 | Report of the Extra-budgetary funds revenue and expenditure. | Type of data source: Administrative. | S.13 |
| Type of collection method: accounting statements. |
| Reporting units: There are six extra-budgetary funds that belonged to the Central Government sub-sector: the Guarantee Fund, the 1990 Blockade fund, the Savings restitution Account, the Privatisation Fund, the Fund for Decommissioning of Ignalina Nuclear Power Station and the Reserve (Stabilisation) Fund. |
| Content: The extra-budgetary funds provide information on their revenues and expenditures. |
| Valuation principle: Accrual. |
| Organisation collecting data: The Extra-budgetary funds at Ministry of Finance. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 14 | Report of the Unemployment fund revenue and expenditure. | Type of data source: Administrative. | S.13 |
| Type of collection method: accounting statements. |
| Reporting units: The Unemployment fund. |
| Content: It provides information on the revenue and expenditure. |
| Valuation principle: Cash. |
| Organisation collecting data: Ministry of Social Security and Labour. |
| Periodicity: Quarterly. |
| Timeliness: 75 days quarterly terminated. |
| DS 15 | Economic Accounts for Agriculture (EAA) | Type of data source: Statistical / Administrative. | S.11, S.14 |
| Type of collection method: sample and complete surveys, such as Farm Accountancy Data Network (FADN) Annual statistical questionnaire (ŽŪ-29), Annual statistical questionnaires (ŽŪM-24 and ŽŪŪ-02), Quarterly statistical questionnaire (F-18), Quarterly statistical questionnaire (ŽŪ-20), Crop product balances, Animals product balances. |
| Reporting units: Agricultural companies and enterprises. Information from individual and family farms covering 45 000 farms with land size 1 ha and more. |
| Content: This database provides consistent information on agricultural output, intermediate consumption and value added, and is a tool for calculating the agricultural income, taking into account subsidies and taxes. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania, Agrarian Institute of Economics Ministry of Agriculture. |
| Periodicity: Annual. |
| Timeliness: Annual data t+9 months. |
| DS 16 | Investment survey (KS-02). | Type of data source: Statistical. | S.11, S.12, S.13, S.14, S.15 |
| Type of collection method: sample survey. |
| Reporting units: enterprises, institutions, organisations. The information produced encompasses all kinds of investment by status of investor: state investment, private investment made by the entities of the Republic of Lithuania and by foreign entities as well as investment made by international organizations. |
| Content: It covers investment in tangible fixed assets (investment breakdown by source of financing, structure, into public and private sectors, kind of economic activity); sale of the tangible fixed assets; financial leasing; investment in intangible fixed assets. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: Annual data t+20 months. |
| DS 17 | Foreign trade statistics | Type of data source: Statistical / Administrative. | S.11, S.14 |
| Type of collection method: Intrastat and Extrastat surveys: Customs declarations, Intrastat declarations. Foreign trade statistics are calculated according to the General Trade principle, following the methodology recommended by the Unites Nations Statistical Office. Extra trade statistic is calculated according to the Special trade system principle, which does not include imports and exports of goods from / into customs warehouses. Export is defined as the value of goods which are moved from Lithuania to the EU and non-EU countries. Import is defined as the value of goods which are moved to the Lithuania from EU and non-EU countries. |
| Reporting units: Exporters and importers. |
| Content: It covers the flow (arrival, dispatch); the commodity, identified by the eight-digit code of the Combined Nomenclature; the partner Member State (country of origin, country of dispatch); the value of the goods (invoiced amount and statistical value); the quantity of the goods; the nature of the transaction; the region of origin, on dispatch; the delivery terms; the mode of transport; the customs procedure code. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania, Customs Department. |
| Periodicity: Monthly. |
| Timeliness: 40 days after the reference period. |
| DS 18 | Domestic industries survey - Statistical report of enterprises production (P-12). | Type of data source: Statistical. | S.11, S.14 |
| Type of collection method: sample survey |
| Reporting units: Enterprises. |
| Content: statistical information on industrial production and sales in volume and value terms. |
| Valuation principle: accrual |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Monthly and annual. |
| Timeliness: Annual data t+6 months. |
| DS 19 | Household Budget survey. | Type of data source: Statistical. | S.14 |
| Type of collection method: The Private Households are selected using the random sampling method from the Population Register. |
| Reporting units: Private household (The survey does not cover institutional households ). In 2012, the sample size was 14 400 households. |
| Content: There is estimated the level and structure of household consumption expenditure, housing conditions in various household groups by place of residence, main source and level of income, household composition, educational attainment and age of the household head. |
| Valuation principle: cash |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: In 2003–2008 annual; 2012. Planned frequency of dissemination – approx. every 3 years. |
| Timeliness: Annual data t+4 months. |
| DS 20 | Balance Sheets and Profit (Loss) Statements of Bank of Lithuania. | Type of data source: Administrative. | S.12 |
| Type of collection method: The Financial Account‘s Standard. |
| Reporting units: the Bank of Lithuania. |
| Content: Balance Sheets and Profit (Loss) Statements indicators of the Bank of Lithuania. |
| Valuation principle: Accrual. |
| Organisation collecting data: the Bank of Lithuania. |
| Periodicity: Quarterly and annual. |
| Timeliness: annual data t+4 months. |
| DS 21 | Charity and support statistical survey. | Type of data source: Administrative. | S.11, S.12, S.14, S.15 |
| Type of collection method: complete surveys, used the administrative data of State Tax Inspectorate and Customs Department. |
| Reporting units: All country’s legal entity and persons, who provided or received charity or support and reported thereof to the State Tax Inspectorate. |
| Content: The objective is to produce statistical information on charity and support received and provided. The main statistical indicators: support provided by donors (legal persons) by economic activity, institutional sectors, legal form, administrative unit (municipality), enterprise size (number of employees), support objectives, donor countries. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: 9 months after the end of the reference year. |
| DS 22 | Research and experimental development surveys (MDV-01, MT-02). | Type of data source: Statistical /Administrative. | S.11, S.12, S.13 |
| Type of collection method: sample and complete surveys, the administrative data of Ministry of Finance. |
| Reporting units: All enterprises, organisations, institutions dispensing Research and Experimental development activity by Institutional Sectors. |
| Content: The main statistical indicators: expenditure for R&D activity by financing sources, by research kinds, by science area, by economic expenditure classification, employees, investigators number for R&D activity, state budget subsidies for R&D activity. |
| Valuation principle: Accrual. |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: 10 months after the end of the reference year. |
| DS 23 | TV and radio activity survey (K-02). | Type of data source: Statistical. | S.11 |
| Type of collection method :all units |
| Reporting units: All radio and television enterprises. |
| Content: There is information about radio and television programs types and program translation time in hours. |
| Valuation principle: - |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: 4 months after the end of the reference year. |
| DS 24 | Annual Survey on Earnings | Type of data source: Statistical /Administrative. | S.13 |
| Type of collection method: sample quarterly survey (questionnaire DA-01); Social Insurance fund (Sodra) database. |
| Reporting units: All enterprises, organisations, institutions. |
| Content Earnings – EUR, per cent; number of employees – persons, per cent; hours paid for and hours worked – hours. |
| Valuation principle: - |
| Organisation collecting data: Statistics Lithuania. |
| Periodicity: Annual. |
| Timeliness: 6 months after the end of the reference year. |

# D Description by transaction

| **Code of dealings and balancing items** | **Sources** | **Methods** |
| --- | --- | --- |
| **P11 by sectors:** |  |  |
| *Resources* |  |  |
| S11 | Structural Business Survey (SBS), Agriculture Statistics Division data. | Source data used directly. For agriculture output the “quantity x price” formula was used  Adjustment was made for holding gains/losses.  Corrections for exhaustiveness (N6, N7) were made. |
| S12 | Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02)  Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW.  Data provided by the Ministry of Finance:  Statement of loans granted from domestic creditors to Government of the Republic of Lithuania on behalf of State; Statement of liabilities to domestic creditors accepted by subjects attributed to State social security funds sector. | Sources data used directly.  Methodological adjustments according to ESA 2010(FISIM, insurance claims adjustment, exclusion of estimated income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S13 | Financial statements of enterprises. | Source data used directly. |
| S14 | SBS, Income tax declarations of individual enterprises, Income tax declarations of natural persons carrying out economic activity. Agriculture Statistics Division data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. | Source data used directly.  The indirect method “price x area” is applied for the output of actual rent calculation. The price for rental in private sector in year 2010 is extrapolated from the price for unfurnished dwellings in a base year 2000 (based on information received from Real Estate agencies) by using the Consumer Price Index for rentals in private sector.  For agriculture output the “quantity x price” formula was used The information on production of each agricultural product (quantity), average producers (“gate”) prices of each product and supply balance sheets of the most products. Cost indexes for the evaluation of input are submitted also.  Adjustment was made for holding gains/losses.  Corrections for exhaustiveness (N2, N3, N6, N7) were made. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **P12 by sectors:** |  |  |
| *Resources* |  |  |
| S11 | SBS, Structure of earnings survey. Research and experimental development surveys (forms MDV-01, MT-02). Lithuanian Films Centre data, | Source data used directly and methodological adjustments which were incorporated due to the transition from private accounting and administrative concepts to ESA 2010 national accounting concepts :  In valuation of output for own final use for market producers the estimation of mark-up for net operating surplus (indirect estimation);  Entertainment, literary or artistic originals are estimated using the indirect method (see Annex 3).  Research and development estimates are directly based on Research and experimental development surveys data adjusting it in accordance with ESA2010 requirements (see Annex 1).  Own-account computer software is estimated using the indirect method (see Annex 5). |
| S12 | Structural Earnings Survey, Research and experimental development surveys (forms MDV-01, MT-02). | Indirect estimation for intellectual property products (own-account software and research and development produced on own account by market producers).  Research and development estimates are directly based on Research and experimental development surveys data adjusting it in accordance with ESA2010 requirements (see Annex1).  Own-account computer software is estimated using the indirect method (see Annex 5). |
| S13 | Structure of earnings survey, Research and experimental development surveys (forms MDV-01, MT-02), Knowledge Economy and Special Surveys Statistics data, Government expenditure by COFOG, data from National Radio and Television of Lithuania | Indirect estimation for intellectual property products. Entertainment, literary or artistic originals are estimated using the indirect method (see Annex3).Research and development estimates are directly based on Government expenditure by COFOG and adjusting it in accordance with ESA2010 requirements (see Annex1).  Own-account computer software is estimated using the indirect method (see Annex5). |
| S14 | Labour force survey, Household budget survey, Investment statistics survey, LATGAA data. | Estimation of output of owner-occupied dwelling services (imputed rentals) is made using user-cost method.  Entertainment, literary or artistic originals are estimated using the indirect method (see Annex 3).Corrections for exhaustiveness (N3) were made. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **P13 by sectors:** |  |  |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement,, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Direct data source is used (output is estimated on the basis of cost elements).  Adjustment was made for CFC (PIM model) |
| S14 | Not applicable. | Not applicable. |
| S15 | Sample annual survey of the non-profit institutions (F-16). | Source data used directly (output is estimated on the basis of cost elements).  Indirect estimation for religious organizations (a number of persons employed in the religious organizations and the data on average net monthly earnings of employees in the private sector).  Adjustment was made for CFC (PIM model) |
| S2 | Not applicable. | Not applicable. |
| **P2 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural business survey of non-financial corporations (F-01), Agriculture Statistics Division data. Labour cost survey and Household budget survey. | Source data used directly.  Adjustment was made for holding gains/losses, FISIM (see the FISIM annex). Corrections for exhaustiveness (N6, N7) were made. |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds. Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises F-03; Annual survey on activity of insurance companies (F-02)  Data provided by the Ministry of Finance:  Statement of loans granted from domestic creditors to + adjustment of accrual basis. Government of the Republic of Lithuania on behalf of State; Statement of liabilities to domestic creditors accepted by subjects attributed to State social security funds sector. | Sources data used directly.  Methodological adjustments according to ESA 2010 (allocation of FISIM, allocation of the part of the output of the Central bank to the intermediate consumption of subsectors S.122 and S.125, estimation of reinsurance premiums supplements etc.).  Corrections for exhaustiveness (N7) were made. |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Direct data source is used + adjustment of accrual basis and FISIM (see the FISIM annex).  Corrections for exhaustiveness (N7) were made. |
| S14 | SBS, Income tax declarations of individual enterprises, Income tax declarations of natural persons carrying out economic activity. Agriculture Statistics Division data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. Labour cost survey and Household budget survey. | Source data used directly.  Adjustment was made for FISIM (see the FISIM annex).  Corrections for exhaustiveness (N6, N7) were made. |
| S15 | Sample annual survey of the non-profit institutions (F-16). Labour cost survey and Household budget survey. | Source data used directly.  Adjustment was made for FISIM (see the FISIM annex).  Corrections for exhaustiveness (N7) were made. |
| S2 | Not applicable. | Not applicable |
| **P31 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement,, Compulsory Health Insurance statement, Employment funds statement, statistical survey. | Individual consumption expenditure is calculated as the sum of output of those industries that are considered individual  production/consumption (measured as the sum of costs), minus market output and output for own final use and sales, plus expenditure on products supplied to households but obtained from market producers (part of social transfers in kind). |
| S14 | Household Budget survey, Retail trade turnover data, Survey on composition of retail trade enterprises turnover, Surveys on market services, Educational finance statistics survey, Fuel and energy balances, and Balance of Payments. | HFCE is estimated in a systematic way, using the “tabular approach”. Data are obtained using a bottom-up approach, by aggregating consumption expenditure estimates by COICOP classes (four-digit level) to groups (three-digit level), and, subsequently, COICOP groups – to twelve divisions (two-digit level). After that, all necessary adjustments are made to receive the aggregate HFCE estimates – raw data are adjusted for conceptual adjustments such as: consumption of own agricultural products, wages and salaries in kind, expenditures of persons living in institutions other than households, consumption of illegally produced (or imported) goods and services, adjustments for underestimated purchases, deduction of purchases other than for HFCE.  For the years when HBS is not available, HBS data is benchmarked from the most recent HBS survey. |
| S15 | Annual survey of the non-profit institutions (F-16). | Estimates of NPISH final consumption expenditure is based on direct method, taking data directly from the report F-16. Corrections for religious organizations were made. Final consumption expenditure of NPISHs is valued at the costs of production and calculated as output plus purchased market production i.e. social transfers in kind, minus receipts from sales of products. |
| S2 | Not applicable. | Not applicable. |
| **P32 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, extra-budgetary accounts, financial statements of enterprises, statistical survey. | Collective consumption expenditure is calculated as the sum of output of those industries that are considered collective  production/consumption (measured as the sum of costs), minus market output and output for own final use and sales, plus expenditure on products supplied to households but obtained from market producers (part of social transfers in kind). |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **P51G by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural business survey of non-financial corporations (form F-01), Investment survey (form KS-02), Agriculture Statistics Division data, State Enterprise Agricultural Information and Rural Business Centre survey of agricultural companies, Research and experimental development surveys (forms MDV-01, MT-02), TV and radio activity survey (form K-02), Lithuanian Films Centre data, Structural Earnings Survey. Balance of payment. | The direct method is used to calculate construction, machinery and equipment, mineral exploration and evaluation, computer software.  Cultivated biological resources data are based on Agriculture Statistics Division estimates.  Own-account computer software (see Annex5), entertainment, literary or artistic originals (see the Annex 3) are estimated using the indirect method. Research and development estimates are mainly based on Research and experimental development surveys data adjusting it in accordance with ESA2010 requirements (see the R&D annex). |
| S12 | Investment survey (form KS-02), Research and experimental development survey (form MT-02), Structural Earnings Survey. | Own-account computer software is estimated using the indirect method (see Annex5).Research and development estimates are mainly based on Research and experimental development surveys data adjusting it in accordance with ESA2010 requirements (see Annex1).  Other estimates are calculated using the direct method. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement,, extra-budgetary accounts, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. Research and experimental development surveys (forms MDV-01, MT-02), Knowledge Economy and Special Surveys Statistics data, Investment survey (form KS-02), Structural Earnings Survey. | Own-account computer software (see Annex 5), entertainment, literary or artistic originals (see Annex3) are estimated using the indirect method.  Research and development estimates are mainly based on Government budgetary, Knowledge Economy and Special Surveys Statistics data and Research and experimental development surveys data adjusting it in accordance with ESA2010 requirements (see Annex1).  Other estimates are calculated using the direct method. |
| S14 | Investment survey (form KS-02), Agriculture Statistics Division of Statistics Lithuania data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey, Collective Copyright Management Association (LATGAA) data. | Cultivated biological resources data are based on Agriculture Statistics Division estimates. Also, the adjustments are applicable which are based on the FADN survey.  Entertainment, literary or artistic originals are estimated using the indirect method (see Annex 3).Other estimates are calculated using the direct method. |
| S15 | Investment survey (form KS-02), Sample annual survey of the non-profit institutions (F-16). | The direct method is used. |
| S2 | Not applicable. | Not applicable. |
| **P52 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural business survey of non-financial corporations (form F-01), Agriculture Statistics Division data. | Reports from companies collect information on the book value of inventories at the beginning and the end of each accounting period at the prices of acquisition of inventories, estimates are made to arrive at current prices of Changes in inventories. Holding gains/losses are estimated using information on changes in stocks derived from sources combining them with a range of price indices, and suitable assumptions about stock-holding periods.  Final estimates of changes in inventories is resulted from balancing the value of GDP by expenditure approach with the result of GDP estimated by production approach and of SUT by products depends on definitive estimates. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement, Extra-budgetary accounts, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Source data used directly |
| S14 | Agriculture Statistics Division data. | Changes in inventories for household sector are calculated directly only in agriculture for private farms and include only changes in finished goods and work in progress. Indirect method is applied for individual enterprises. The adjustment is made for individual enterprises, it is considered as type N7 adjustment for exhaustiveness |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **P53 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Foreign trade statistics data, Domestic industries survey - Statistical report of enterprises production (form P-12). | The indirect method is used (see Annex4). |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement, extra-budgetary accounts, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | The indirect method is used (see Annex 4) |
| S14 | Foreign trade statistics data, Domestic industries survey - Statistical report of enterprises production (form P-12). | The indirect method is used (see Annex4). |
| S15 | Not applicable | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **P61 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP: current account for goods and services. | Data are directly taken from the BOP. |
| **P62 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP: current account for goods and services. | Data are directly taken from the BOP. |
| **P71 by sectors:** |  |  |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP: current account for goods and services. | Data are directly taken from the BOP. |
| **P72 by sectors:** |  |  |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP: current account for goods and services. | Data are directly taken from the BOP. |
| **D11 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural Business Survey (SBS), Financial data of agricultural companies, Labour cost survey (LCS). | Source data used directly. Conceptual adjustment of sickness (payments to employees for the first two calendar days) and redundancy payments were made. The results of the LCS were used for estimation of coefficients for adjustment.  Corrections for exhaustiveness (N6, N7) were made. |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises F-03; Annual survey on activity of insurance companies (F-02). Labour cost survey(LCS). | Source data used directly. Conceptual adjustment of sickness (payments to employees for the first two calendar days) and redundancy payments were made. The results of the LCS were used for estimation of coefficients for adjustment.  Corrections for exhaustiveness (N7) were made. |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement,, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Source data used directly. Conceptual adjustment of sickness (payments to employees for the first two calendar days) was made.  Corrections for exhaustiveness (N7) were made. |
| S14 | SBS, Agriculture Statistics Division data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. Labour cost survey(LCS). | Source data used directly. Also corrections for exhaustiveness (N6, N7) were made. Conceptual adjustment of sickness (payments to employees for the first two calendar days) and redundancy payments were made. The results of the LCS were used for estimation of coefficients for adjustment. |
| S15 | Annual survey of the non-profit institutions (F-16). Labour cost survey(LCS). | Source data used directly. Indirect estimation for religious organizations (a number of persons employed in the religious organizations and the data on average net monthly earnings of employees in the private sector).  Conceptual adjustment of sickness (payments to employees for the first two calendar days) and redundancy payments. The results of the LCS were used for estimation of coefficients for adjustment. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D11 is by definition the same as D11 S1 uses minus D11 S2 resources plus D11 S2 uses. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D121 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural Business Survey (SBS), Agriculture Statistics Division data. | Source data used directly |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02). | Source data used directly |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement,, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Source data used directly |
| S14 | SBS, Agriculture Statistics Division data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. | Source data used directly |
| S15 | Data provided by Enterprise statistics division of LSD:  Sample annual survey of the non-profit institutions (F-16). | Source data used directly |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D121 is by definition the same as D121 S1 uses minus D121 S2 resources plus D121 S2 uses. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D122 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Labour cost survey (LCS). | Indirect estimation, the part of wages and salaries that employers continue to pay to their employees temporarily in case of sickness and redundancy payments from regular wages and salaries. The results of the LCS were used for estimation of coefficients for adjustment. |
| S12 | Labour cost survey (LCS). | Indirect estimation, the part of wages and salaries that employers continue to pay to their employees temporarily in case of sickness and redundancy payments from regular wages and salaries. The results of the LCS were used for estimation of coefficients for adjustment. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement,. | Direct data source is used (for central and local government subsectors are equal to employer social benefits) +indirect estimated data (for social insurance funds). The results of the LCS were used for estimation of coefficients for adjustment. |
| S14 | Labour cost survey (LCS). | Indirect estimation, the part of wages and salaries that employers continue to pay to their employees temporarily in case of sickness and redundancy payments from regular wages and salaries. The results of the LCS were used for estimation of coefficients for adjustment. |
| S15 | Labour cost survey (LCS).. | Indirect estimation, the part of wages and salaries that employers continue to pay to their employees temporarily in case of sickness and redundancy payments from regular wages and salaries. The results of the LCS were used for estimation of coefficients for adjustment. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Equal S1 D122 uses part. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D211 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget. | Direct data source is used. Accrual adjustments was made. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D212 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget. | Direct data source is used. Accrual adjustments were made. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget. Accrual adjustments were made. |
| **D214 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget. | Direct data source is used. Accrual adjustments were made. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget. Accrual adjustments were made. |
| **D29 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | SBS, Financial data of agricultural companies, | Source data used directly |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02). | Source data used directly |
| S13 | Database of State Tax Inspectorate. Financial statements of enterprises. | Source data used directly |
| S14 | SBS, Agriculture Statistics Division data, Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. | Source data used directly |
| S15 | Sample annual survey of the non-profit institutions (F-16). | Source data used directly |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget. | Direct data source is used. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget |
| **D31 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, Employment funds statement. | Direct data source is used + adjustment of accrual basis. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget + adjustment of accrual basis. |
| **D39 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | SBS, financial data of agricultural companies, Reports on the expenditures of the state and municipal budgets, The Ministry of Finance information about EU and Employment subsidies funds. | Direct data source is used |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Survey of farmers (FADN) | Direct data source is used |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, Employment funds statement. | Direct data source is used + adjustment of accrual basis. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget + adjustment of accrual basis. |
| **D41 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  External Debt Service Data.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02).  FISIM  Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW.  Data provided by Ministry of Finance:  Statement of loans granted from domestic creditors to Government of the Republic of Lithuania on behalf of State; Statement of liabilities to domestic creditors accepted by subjects attributed to State social security funds sector. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S14 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S15 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  External Debt Service Data.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02).  FISIM  Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW.  Data provided by Ministry of Finance:  Statement of loans granted from domestic creditors to Government of the Republic of Lithuania on behalf of State; Statement of liabilities to domestic creditors accepted by subjects attributed to State social security funds sector. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement,, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S14 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM (see the FISIM annex). |
| S15 | Data provided by the Bank of Lithuania:  Stocks and interest rates of deposits and loans granted by other monetary financial institutions; Stocks and accrued interest of loans and deposits with ROW. | Sources data used directly + methodological adjustment for FISIM(see the FISIM annex). |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D421 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | SBS | Sources data used directly |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet, profit (loss) account and statements of cash flows of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02). | Sources data used directly |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | SBS (enterprise activity report F-01). | Information from statistical reports, which determines how much of the dividends are paid by S11. The received dividends are estimated taking into account the structure of item AF.5 – participation (share-holders) . |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet, profit (loss) account and statements of cash flows of insurance companies, Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds.  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02). | Sources data used directly (item “dividend income”) |
| S13 | State budget, municipal budget, financial statements of enterprises, statistical survey. | Direct data source is used (item “dividend income”+ conceptual adjustment related to super dividends, who are recorded as a financial transaction instead of property income). |
| S14 | SBS (enterprise activity report F-01). | Information from statistical reports, which determines how much of the dividends are paid by S11. The received dividends are estimated taking into account the structure of item AF.5 – participation (share-holders). |
| S15 | SBS(enterprise activity report F-01). | Information from statistical reports, which determines how much of the dividends are paid by S11. The received dividends are estimated taking into account the structure of item AF.5 – participation (share-holders). |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D422 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Residual item | As the residual sector for the whole economy. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | No direct source available. | The non-observed economy adjustment was made. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D43 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Quarterly BOP. | Data are directly taken from BOP. |
| S12 | Quarterly BOP. | Data are directly taken from BOP. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Quarterly BOP. | Data are directly taken from BOP. D43 S11 is the same as D43 S2 uses. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D441 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Aggregate profit and loss accounts of insurance enterprises, Insurance activity monthly results, annual survey on activity of insurance enterprise (F-02) of Statistics Lithuania. | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| *Resources* |  |  |
| S11 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S13 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S14 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S15 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S2 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| **D442 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds. | Sources data used directly |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds. | Sources data used directly |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D443 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Property income earned by resident collective investment funds (CIFs) and allocated to resident and non-resident shareholders is estimated using data from revenue and expense statements on investment activity of collective investment subjects and data from statistical survey on investment funds. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | In Lithuanian BoP statistics, which is used as the main data source for the compilation of property income from and to RoW, property income generated by collective investment funds (CIFs) are not allocated to the shareholders till now. This is why SL had to estimate those transactions in order to record them in NA. Those estimates were mainly based on data on assets and liabilities of investment fund shares or units (AF.52) available from Financial Accounts. The information on earnings from investments of non-resident CIFs is not available; therefore the estimates of property income earned by foreign CIFs and received by resident shareholders have been based on the assumption that investment yields of non-resident CIFs are the same as those of the domestic CIFs. |
| *Resources* |  |  |
| S11 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Estimated property income earned by resident and non-resident CIFs (recorded as D.443 Uses of S12 and S2) were distributed between CIFs shareholders using data on their ownership provided in Financial Accounts - assets and liabilities of investment fund shares or units (AF.52). |
| S12 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Estimated property income earned by resident and non-resident CIFs (recorded as D.443 Uses of S12 and S2) were distributed between CIFs shareholders using data on their ownership provided in Financial Accounts - assets and liabilities of investment fund shares or units (AF.52). |
| S13 | Not applicable. | Not applicable. |
| S14 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Estimated property income earned by resident and non-resident CIFs (recorded as D.443 Uses of S12 and S2) were distributed between CIFs shareholders using data on their ownership provided in Financial Accounts - assets and liabilities of investment fund shares or units (AF.52). |
| S15 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Estimated property income earned by resident and non-resident CIFs (recorded as D.443 Uses of S12 and S2) were distributed between CIFs shareholders using data on their ownership provided in Financial Accounts - assets and liabilities of investment fund shares or units (AF.52). |
| S2 | Revenue and expense statements on investment activity of collective investment subjects; Statistical survey on investment funds. | Estimated property income earned by resident CIFs (recorded as D.443 Uses of S12) were distributed between resident and non-resident CIFs shareholders using data on their ownership provided in Financial Accounts - assets and liabilities of investment fund shares or units (AF.52). |
| **D45 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Residual item (D45 S1r.-D45 S14 u. -D45 S13 u.). |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget | Sources data used directly |
| S14 | Data provided by National Land Service under the Ministry of Agriculture: land fund of the Republic of Lithuania; State Enterprise Agricultural Information and Rural Business Centre survey of agricultural companies: the prices of the land rent; State budget, municipal budget. | Indirect data sources used. It is estimated using annual information on common area of land rent and on prices for land rent. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget. | Sources data used directly |
| S14 | Data provided by National Land Service under the Ministry of Agriculture: land fund of the Republic of Lithuania; State Enterprise Agricultural Information and Rural Business Centre survey of agricultural companies: the prices of the land rent; State budget, municipal budget. | Indirect data sources used. It is estimated using annual information on common area of land rent of individual persons and on prices for land rent. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D51 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | State budget, municipal budget. | Sources data used directly |
| S12 | Data provided by the Bank of Lithuania:  Balance sheets and profit (loss) statements of the Bank of Lithuania, Commercial Banks and Foreign Bank Branches Operating in Lithuania, Central Credit Union of Lithuania and Credit Unions; Revenue and expense statements on investment activity of collective investment subjects; Profit (loss) statements of financial brokerage and management companies.  Aggregated balance sheet and profit (loss) account of insurance companies,  Data provided by Enterprise statistics division of LSD:  Annual and quarterly survey on activity of financial intermediation enterprises (F-03); Annual survey on activity of insurance companies (F-02). | Sources data used directly |
| S13 | Database of State Tax Inspectorate. Financial statements of enterprises. | Sources data used directly |
| S14 | State budget, municipal budget. | Sources data used directly |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  | Not applicable. |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget. | Sources data used directly |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D59 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D59 is by definition the same as D59 S13 resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget. | Direct data source is used |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D611 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D611 is by definition the same as D121 resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | State Social Insurance Fund’s statement, Compulsory Health Insurance statement. | Sources data used directly |
| S13 | State Social Insurance Fund’s statement,, Compulsory Health Insurance statement. | Sources data used directly |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D612 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D612 is by definition the same as D122 resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | D612 is by definition the same as D122 uses. |
| S12 | Not applicable.  Not applicable. | D612 is by definition the same as D122 uses. |
| S13 | Not applicable. | D612 is by definition the same as D122 uses. |
| S14 | Not applicable. | D612 is by definition the same as D122 uses. |
| S15 | Not applicable. | D612 is by definition the same as D122 uses. |
| S2 | Not applicable. | Not applicable. |
| **D613 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D613 is by definition the same as D613 S12 and D613 S13 sum resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds. | Sources data used directly |
| S13 | State Social Insurance Fund’s statement, Compulsory Health Insurance statement. | Direct data source is used. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D614 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D614 is by definition the same as D614 S12 resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | D614 is by definition the same as D442 S12 uses. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D61SC by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D61SC is by definition the same as D61SC S12 and D61SC S13 sum resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Statements of net assets and changes on net assets of State social insurance second and third pillar pension funds. | Sources data used directly |
| S13 | State social Insurance statement. | Sources data used directly |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D62 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | D62 is by definition the same as D122 uses. |
| S12 | Structural business statistics of second and third pillar pension funds. | Sources data used directly |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement, Employment funds statement. | Sources data used directly |
| S14 | Not applicable. | D62 is by definition the same as D122 uses. |
| S15 | Not applicable. | D62 is by definition the same as D122 uses. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D62 is by definition the same as D62 S1 and S2 sum uses minus D62 S2 resources. |
| S15 | Not applicable. | Not applicable. |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D631 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement, Compulsory Health Insurance statement, Employment funds statement. | Sources data used directly |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | D631 is by definition the same as P31 uses. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D631 is by definition the same as D631 S1 uses. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D632 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, Compulsory Health Insurance statement, Employment funds statement. | Sources data used directly |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D632 is by definition the same as D632 S1 uses. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D71 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S13 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S14 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S15 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S2 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used + adjustments for exhaustiveness + methodological adjustments according to ESA 2010 (insurance claims adjustment, exclusion of income from investments of insurers own funds from insurance premium supplements, estimation of reinsurance premiums supplements etc.) |
| **D72 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| *Resources* |  |  |
| S11 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S12 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S13 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S14 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S15 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| S2 | Data provided by the Bank of Lithuania:  Aggregated balance sheet and profit (loss) account of insurance companies, Monthly insurance activity results.  Data provided by Enterprise statistics division of LSD:  Annual survey on activity of insurance companies (F-02). | Direct data sources used |
| **D74 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget. | Data are directly taken from State budget + adjustment of accrual basis. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget + adjustment of accrual basis. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget. | Data are directly taken from State budget + adjustment of accrual basis. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget + adjustment f accrual basis. |
| **D75 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Annual survey of charity and support statistics: data provided by State Tax Inspectorate, Customs Department. State budget, municipal budget: income from forfeit. | Direct data sources used – the percentage of fines and forfeits paid to S13 and plus charity and support. |
| S12 | Annual survey of charity and support statistics: data provided by State Tax Inspectorate, Customs Department. Balance sheet and profit (loss) statement of Bank of Lithuania. | Direct data sources used. S12 D759 Uses is equal to S12 D759 Resources (ESA 2010 §14.16). Plus charity and support. |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Direct data sources used |
| S14 | State budget, municipal budget: income from forfeit. | Direct data sources used –the percentage of fines and forfeits paid to S13 |
| S15 | Annual survey of charity and support statistics: data provided by State Tax Inspectorate, Customs Department. State budget, municipal budget | Direct data sources used |
| S2 | Quarterly BOP, State budget. | Data are directly taken from State budget and BOP. |
| *Resources* |  |  |
| S11 | State budget: ES support. | Direct data sources used |
| S12 | Balance sheet and profit (loss) statement of Bank of Lithuania. | Direct data sources used. According to ESA 2010 §14.16, to equilibrate the accounts of subsectors S.122 and S.125, the amount of their respective intermediate consumption of the service provided by the central bank is to be counterbalanced by a current transfer (classified under D759) received from the central bank, for the same amount. Thus, output of the central bank is additionally recorded here as D759 Resources. |
| S13 | State budget, municipal budget, extra-budgetary accounts, State Social Insurance Fund’s statement, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Direct data sources used –fines paid by S14 and S11, incomes received from forfeits |
| S14 | Not applicable. | Residual item |
| S15 | Annual survey of charity and support statistics: data provided by State Tax Inspectorate, Customs Department. | Direct data sources used - data about charity and support |
| S2 | Quarterly BOP. | Data are directly taken from BOP. |
| **D76 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget. | Direct data sources used |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget |
| **D8 by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | D8 is calculated as pension contributions D61 resources less pension benefits D62 uses, other social security flows excluded |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Not applicable. | D8 is by definition the same as D8 S12 uses. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **NP by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Structural business survey of non-financial corporations (form F-01), Investment survey (form KS-02), State Enterprise Agricultural Information and Rural Business Centre survey of agricultural companies. | Direct data sources used |
| S12 | Investment survey (form KS-02). | Direct data sources used |
| S13 | State budget, municipal budget, State Social Insurance Fund’s statement, extra-budgetary accounts, Compulsory Health Insurance statement, Employment funds statement, financial statements of enterprises, statistical survey. | Direct data sources used |
| S14 | Investment survey (form KS-02), Lithuanian Institute of Agrarian Economics - Farm Accountancy Data Network (FADN) survey. | The direct method is used. Also, the adjustments are applicable which are based on the FADN survey. |
| S15 | Investment survey (form KS-02), Sample annual survey of the non-profit institutions (F-16). | Direct data sources used |
| S2 | Not applicable. | Not applicable. |
| **D91r by sectors:** |  |  |
| *Resources* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Municipal budget. | Direct data sources used |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D92r by sectors:** |  |  |
| *Resources* |  |  |
| S11 | State budget, municipal budget, execution of the State investment programme, financial statements of enterprises. | Direct data sources used |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget | Direct data sources used |
| S14 | State budget. | Direct data sources used |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget. | Data are directly taken from State budget |
| **D99r by sectors:** |  |  |
| *Resources* |  |  |
| S11 | State budget, municipal budget, Balance of payment. | Direct data sources used + additional information (debt cancellation). |
| S12 | State studies foundation, state budget. | Direct data sources used (provisions for calls  under standardised guarantees related to state supported loans for student) + additional information (capital  Injections to public corporation in S.12). |
| S13 | State budget, State Social Insurance Fund’s statement, | Direct data sources used + additional information (repayment of guarantees called). |
| S14 | State budget, extra-budgetary accounts. | Direct data sources used |
| S15 | Not applicable. | Not applicable. |
| S2 | Balance of payment. | Data are directly taken from Balance of payment. |
| **D91p by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | Not applicable. | Not applicable. |
| S14 | Municipal budget. | Direct data source containing counterpart sector information. |
| S15 | Not applicable. | Not applicable. |
| S2 | Not applicable. | Not applicable. |
| **D92p by sectors:** |  |  |
| *Uses* |  |  |
| S11 | Not applicable. | Not applicable. |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, execution of the State investment programme. | Direct data source containing counterpart sector  information. |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget, financial statements of enterprises. | Data are directly taken from State budget, financial statements of enterprises. |
| **D99p by sectors:** |  |  |
| *Uses* |  |  |
| S11 | State budget, State Social Insurance Fund’s statement, Balance of payment. | Direct data source containing counterpart sector  information + additional information (repayment of guarantees called). |
| S12 | Not applicable. | Not applicable. |
| S13 | State budget, municipal budget, extra-budgetary accounts, state studies foundation. | Direct data source containing counterpart sector  information + additional information (debt cancellation, capital  injections). |
| S14 | Not applicable. | Not applicable. |
| S15 | Not applicable. | Not applicable. |
| S2 | State budget, Balance of payment. | Direct data source containing counterpart sector  information. |
| **Employment by sectors:** |  |  |
| *Uses* |  |  |
| S1 | Labour force survey (GU-01), information from Ministry of National Defence republic of Lithuania. | Direct data sources used + plus conscripted forces minus residents working for non-resident plus non-resident working with resident producer units |
| S13 | Statistics on the annual earnings, information from Ministry of National Defence republic of Lithuania. | Direct data sources used plus conscripted forces |

# Annexes

## Annex 1: R&D compilation

The assessment of R&D is very multiple process, thus the distinction between institutional sectors, economic activities and types of output exists. Therefore, R&D output is classified according to its purpose: market R&D output, output of R&D produced for own final use, non-market R&D output. Estimates of R&D output are produced at the 2-digit NACE level and institutional sectors.

In general, the Frascati data (BERD) and the bridge table between Frascati data and National accounts are used in order to estimate both cases: the output of market R&D (produced for sale) and the output of R&D produced for own final use.

R&D produced by specialised commercial research laboratories or institutes whose primary activity is R&D is classified to NACE activity 72, and is valued at the revenues from sales, contracts, commissions, fees. It is treated as market R&D produced by market producers and is supposed to be sold in the market. It is produced in S.11 and S.14 institutional sectors.

Other market units performing R&D as their secondary activity are classified to any industry based upon their primary activities. Their R&D output is treated as market producers produced R&D for own final use.

In order to evaluate the R&D output of non-market producers, the alternative administrative data source provided by the Ministry of Finance is used: government final consumption expenditure distributed by function - the COFOG distribution. Information from the Frascati Manual sources is used to supplement the COFOG data when necessary.

For obvious reasons, R&D produced for own final use is capitalised within the same sector. The owning sector for non-market R&D is also directly identified. The acquisitions of market R&D are identified using the BERD survey (extramural purchasers), SBS survey data (acquisition of R&D) and Government budgetary data (expenditure for R&D). Also, the data on exports and imports of R&D are used from the Balance of Payments compiled by the Bank of Lithuania. It supplements the estimation of total R&D resources and uses.

## Annex 2: FISIM compilation

FISIM is estimated on a quarterly basis, so annual FISIM estimates are equal to the sum of quarterly estimates. FISIM components are estimated for all sectors and subsectors. In addition, intermediate consumption items are distributed to user industries. The industry-distribution is based on the output of each industry.

The FISIM calculations follow the international instructions (the ESA 2010 Chapter 14, the Council Regulation 448/98 and the Commission Regulation 1889/2002).

The quarterly source data used in the FISIM calculations are:

* Stocks and interest rates of deposits and loans granted by other monetary financial institutions provided by the Bank of Lithuania, (BoL).
* Stocks and accrued interest of loans and deposits with ROW provided by BoP compilers in BoL.
* Statement of loans granted from domestic creditors to Government of the Republic of Lithuania on behalf of State provided by the Ministry of Finance.
* Statement of liabilities to domestic creditors accepted by subjects attributed to State social security funds sector provided by the Ministry of Finance.

Statistics Lithuania estimates FISIM in three stages. The first one is estimation and allocation of domestic FISIM. The second - is estimation and allocation of exported and imported FISIM. The last stage is the final allocation and recording of FISIM components in the sequence of accounts.

FISIM is produced by financial intermediaries (FIs): deposit-taking corporations except the central bank (S.122) and other financial intermediaries, except insurance corporations and pension funds (S.125).

Domestic FISIM is estimated and allocated to each user sector and/or subsector separately using information on stocks of deposits and loans granted by the resident FIs and corresponding accrued interest. In order to estimate domestic FISIM it is required to calculate internal reference rate (IRR) which depicts a risk- and FISIM-free interest rates between FIs.

The total FISIM by institutional sector is obtained as the sum of FISIM on loans granted to the institutional sector and FISIM on deposits of the institutional sector.

FISIM on loans granted to the institutional sector is estimated as:

FISIM on loans = interest receivable on loans - loan stocks\*IRR

FISIM on deposits of the institutional sector is estimated as:

FISIM on deposits = deposit stocks\*IRR - interest payable on deposits

Exports of FISIM are estimated as the sum of FISIM on loans granted by resident FIs to non-residents (excluding FIs) and FISIM on deposits of non-residents (excluding FIs) held in resident banks.

Imported FISIM is estimated for each resident institutional sector and/or subsector separately. The total FISIM imported by the institutional sector is obtained as the sum of FISIM on loans granted by non-resident FIs to the institutional sector and FISIM on deposits of the institutional sector held in non-resident FIs.

After all items have been compiled for all sectors, they can be used as separate transactions within P1, P2, P3, P62 and P72. In addition, since FISIM has to be removed from the interest flows, D.41 uses and resources are adjusted for FISIM.

## Annex 3: Entertainment, literary or artistic originals

Entertainment, literary or artistic originals are evaluated on the basis of the recommendation of the Task Force and the OECD Handbook on Deriving Capital Measures of Intellectual Property Products. It comprises films; TV and radio stock programmes; literary, music and artistic originals. Because of the multiplicity of originals, they are valued using different methods.

a) The production cost approach (where the production costs are the costs of labour, capital, materials etc. including a mark-up for operating surplus for market producers) is applied to estimate the time series of GFCF for films.

Film originals are estimated on the basis of completed films. Data on the funding of film production are used in the assessment of GFCF for films. Meanwhile, the funding of film promotion and distribution is not taken into account. The mark-up for operating surplus for market producers is estimated as the share of operating surplus in total output. GFCF of films is attributed to non-financial corporations sector S11.

b) GFCF for TV and radio stock programmes (documentary, educational, music, drama, arts and history) are also evaluated by the production costs approach (including a mark-up for market producers as an operating surplus component).

The national public broadcaster National Radio and Television of Lithuania (LRT) and commercial TV broadcasters are taken into account. The estimation is based on the costs of production of LRT stock programmes and the annual broadcasting hours of LRT and commercial TV channels distinguishing different types of TV and radio programmes. An assumption is made that the production costs of a one-hour stock programme are the same for all TV channels. The mark-up for market producers is estimated as the share of operating surplus in the total output. GFCF of LRT is attributed to general government sector S13, meanwhile commercial broadcasters’ GFCF - to non-financial corporations sector S11.

c) The value of literature, music and artistic originals is measured by the net present value of royalty flows. The formula recommended by the Task Force is used: Wj = Hj \* (1 + rj - ij ), where Wj is the present value of originals produced in the year j, Hj is the sum of royalties paid in the total economy during the year j, rj is the growth rate of royalties, compared to the previous year, ij is the interest rate used for discounting. Its GFCF is attributed to households S14 sector.

## Annex 4: Acquisitions less disposals of valuables

The commodity flow method is used to evaluate the acquisitions less disposals of valuables which comprise different categories of goods, i.e. precious stones and metals, antiques, other works of arts and other valuables, such as jewellery. For the assessment, the foreign trade statistics and domestic industries statistics data are used as a basis.

Also, additional adjustments are made in order to evaluate acquisitions less disposals of valuables at purchaser’s prices and make a distinction between the valuables which are held as a store of value and consumer durables, i.e. final consumption expenditure.

Taking into account these aspects, further assessment of sectoral acquisitions less disposals of valuables is performed on the basis of the expert evaluation method.

Annex 6: Acquisitions less disposals of valuables

## Annex 5: Own-account computer software.

Own-account computer software is calculated from the supply side, more specifically, from total wages and salaries in each of the economic activities which are considered to be engaged in own-account production of computer software.

Structural earnings survey information on wage and salary levels and changes by job category and the information on the number of software professionals from the ISCO-08 group 25 are used. According to international recommendations, only the half of the software workers’ worktime is spent on the production of own-account software, as there is no better estimate. Furthermore, it is assumed that the worktime spent on the production of own-account software in the economic activities 62–63 (NACE Rev. 2) is even much smaller of because these activities mostly produce the customised market software.

The total wages and salaries for market sector are grossed up using a mark-up factor. The adjusted values cover the non-labour part of the costs such as intermediate consumption and gross operating surplus for market activities as well as intermediate consumption and consumption of fixed capital for non-market activities.

## 

## Annex 6: Share of estimates per transaction/sector in section D

Here, the share of estimated values in the total (estimated +observed) amount recorded for each sector is evaluated. 'Observed amount' refers to a value calculated through the use of direct sources, including through directly observed counterpart data. 'Estimated amount' refers to a value calculated by using statistical or modelling techniques.

The table uses the following codes:

– E80: estimates dominate in the final value by more than 80%

– E50: estimates dominate in the final value between 50-80%

– OE: observed value dominate final value, though estimates were used

– OV: only observed values

| **Transaction/ sectors** | | **S11** | **S12** | **S13** | **S14** | **S15** | **S2** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| P.11 | | OE | OE | OV | OE | – | – |
| P.12 | | OE | OE | OE | E50 | – | – |
| P.13 | | – | – | OV | – | OE | – |
| P.2 | | OE | OE | OV | OE | OV | – |
| P.31 | | – | – | OV | E50 | OV | – |
| P.32 | | – | – | OV | – | – | – |
| P.51G | | OE | OV | OV | E50 | OV | – |
| P.52 | | OE | – | OV | E80 | – | – |
| P.53 | | OE | – | OV | OE | – | – |
| P.61 | | – | – | – | – | – | OV |
| P.62 | | – | – | – | – | – | OV |
| P.62F | | – | – | – | – | – | OE |
| P.71 | | – | – | – | – | – | OV |
| P.72 | | – | – | – | – | – | OV |
| P.72F | | – | – | – | – | – | OE |
| D.11 | uses | OE | OE | OV | OE | OE | OV |
| resources | – | – | – | OE | – | OV |
| D.12 | uses | OE | OE | OE | OE | OE | OV |
| resources | – | – | – | OE | – | OV |
| D.21 | uses | – | – | – | – | – | – |
| resources | – | – | OV | – | – | OV |
| D.29 | uses | OV | OV | OV | OV | OV | – |
| resources | – | – | OV | – | – | – |
| D.31 | uses | – | – | OV | – | – | OV |
| resources | – | – | – | – | – | – |
| D.39 | uses | – | – | OV | – | – | OV |
| resources | OV | – | – | OV | – | – |
| D.41 | uses | OE | OE | OE | OE | OE | OE |
| resources | OE | OE | OE | OE | OE | OE |
| D.421 | uses | OE | OV | – | – | – | OV |
| resources | OE | OV | OV | OE | OE | OV |
| D.422 | uses | E50 | – | – | – | – | – |
| resources | – | – | – | E50 | – | – |
| D.43 | uses | OV | OV | – | – | – | OV |
| resources | OV | – | – | – | – | OV |
| D.441 | uses | – | E50 | – | – | – | E50 |
| resources | E50 | E50 | E50 | E50 | E50 | E50 |
| D.442 | uses | – | OV | – | – | – | – |
| resources | – | – | – | OV | – | – |
| D.443 | uses | – | OE | – | – | – | OE |
| resources | OE | OE | – | OE | – | OE |
| D.45 | uses | E50 | – | OV | E50 | – | – |
| resources | – | – | OV | E50 | – | – |
| D.41G | uses | OE | OE | OE | OE | OE | OE |
| resources | OE | OE | OE | OE | OE | OE |
| D.51 | uses | OV | OV | OV | OV | – | OV |
| resources | – | – | OV | – | – | OV |
| D.59 | uses | – | – | – | OV | – | – |
| resources | – | – | OV | – | – | – |
| D.611 | uses | – | – | – | OV | – | OV |
| resources | – | OV | OV | – | – | OV |
| D.612 | uses | – | – | – | OE | – | – |
| resources | OE | OE | OE | OE | OE | – |
| D.613 | uses | – | – | – | OV | – | – |
| resources | – | OV | OV | – | – | – |
| D.614 | uses | – | – | – | OE | – | – |
| resources | – | OE | – | – | – | – |
| D.61SC | uses | – | – | – | OV | – | – |
| resources | – | OV | OV | – | – | – |
| D.62 | uses | OE | OV | OV | OE | OE | OV |
| resources | – | – | – | OE | – | OV |
| D.631 | uses | – | – | OV | – | OV | – |
| resources | – | – | – | OV | – | – |
| D.632 | uses | – | – | OV | – | – | – |
| resources | – | – | – | OV | – | – |
| D.71 | uses | E50 | E50 | E50 | E50 | E50 | E50 |
| resources | – | E50 | – | – | – | E50 |
| D.72 | uses | – | OV | – | – | – | OV |
| resources | OV | OV | OV | OV | OV | OV |
| D.74 | uses | – | – | OV | – | – | OV |
| resources | – | – | OV | – | – | OV |
| D.75 | uses | OE | OE | OV | OE | OE | OE |
| resources | OE | OV | OV | OE | OE | OE |
| D.76 | uses | – | – | OV | – | – | – |
| resources | – | – | – | – | – | OV |
| D.8 | uses | – | OV | – | – | – | – |
| resources | – | – | – | OV | – | – |
| D.91 | uses | – | – | OV | – | – | – |
| resources | – | – | OV | – | – | – |
| D.92 | uses | – | – | OV | – | – | OV |
| resources | OV | – | OV | OV | – | OV |
| D.99 | uses | OV | – | OV | – | – | OV |
| resources | OV | OV | OV | OV | – | OV |
| P51C | | E50 | E50 | E50 | E50 | E50 | E50 |
| NP | | OE | OV | OV | OE | OV | – |
| EMP | | – | – | OE | – | – | – |