

**Reconciliation Table¹ of Transition from Accounting Data of General Government Entities to Quarterly Statistical Data
According to the European System of National and Regional Accounts (ESA 2010)²**

	General Government		
	Central Government	Local Government	Social Security Funds
1. Primary sources of data on revenue and expenditure			
1.1. Data of main general government units	Quarterly State budget execution reports (on cash basis).	Quarterly municipal budget execution reports (on cash basis).	1. Quarterly revenue and expenditure reports of the State Social Insurance Fund (SoDra) (on accrual basis); 2. Quarterly financial statements of the Compulsory Health Insurance Fund (on accrual basis); 3. Quarterly revenue and expenditure reports of the Employment Fund (on cash basis).
1.2. Data of other general government entities	1. Annual financial statements of public institutions classified in public sector ³ (on accrual basis); 2. Quarterly financial statements and statistical reports of enterprises classified in central government subsector (on accrual basis); 3. Annual financial statements of other public institutions (on accrual basis); 4. Quarterly reports on revenue and expenditure of extra-budgetary funds (on cash basis).	1. Annual financial statements of public institutions classified in public sector ³ (on accrual basis); 2. Quarterly financial statements and statistical reports of enterprises classified in local government subsector (on accrual basis).	No other entities to be classified in the subsector of Social Security Funds.

	General Government		
	Central Government	Local Government	Social Security Funds
2. Stages of preparation of primary data acc. to ESA 2010 standards			
2.1. Attribution of principal data of general government entities to revenue and expenditure items acc. to ESA 2010.	Data of budget execution reports is classified by type of transaction; this allows separation of non-financial transactions from financial transactions and their classification as transactions according to ESA 2010.	Data of budget execution reports is classified by type of transaction; this allows separation of non-financial transactions from financial transactions and their classification as transactions according to ESA 2010.	Data of reports on Funds is classified according to ESA 2010.
2. 2. Recalculation on accrual basis.	Accounting data on cash basis is recalculated on accrual basis: <ul style="list-style-type: none"> • Taxes (VAT and excises) (one month time adjusted cash method is used for their recalculation, thus attributing the taxes paid to a certain period when the activities for which the taxes were paid were carried out). • Interest revenue and expenditure (Interest on the outstanding balance of the reporting period is calculated. Interest revenue and expenditure are shown independent of that whether it was paid or not). • Current expenditure (estimated by using the data on arrears). • EU grants (revenue is shown within the period when expenditure was incurred). • Subsidies (only the subsidies allocated for the reporting period are attributed). 	Accounting data on cash basis is recalculated on accrual basis: <ul style="list-style-type: none"> • Interest revenue and expenditure (Interest on the outstanding balance of the reporting period is calculated. Interest revenue and expenditure are shown independent of that whether it was paid or not). • Current expenditure (estimated by using the data on arrears.); • Subsidies (only the subsidies allocated for the reporting period are attributed). 	Accounting data is recalculated on accrual basis: <ul style="list-style-type: none"> • Subsidies (only the subsidies allocated for the reporting period are attributed).

	General Government		
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2.3. Estimation of financial indicators of public institutions classified in public sector ³ .	Indicators of public institutions are estimated based on annual financial statements and quarterly statistical reports.	Indicators of public institutions are estimated based on annual financial statements and quarterly statistical reports.	No public institutions classified in this subsector.
2.4. Estimation of financial indicators of other public institutions classified in the general government sector.	Indicators of public institutions are estimated based on last- year financial statements and quarterly budget execution reports.	Estimations are not performed.	No public institutions classified in this subsector.
2. 5. Estimation of financial indicators of companies classified in the general government sector.	Indicators of companies are estimated in used quarterly and annually statistics reports.	Indicators of companies are estimated based on quarterly and annual financial and statistical reports.	No companies classified in this subsector.
2.6. Elimination (consolidation) of intra- transactions.	Yes.	Yes.	Yes.
2.7. Estimation of financial intermediation services indirectly measured (FISIM).	FISIM are recorded in the subsector expenditure and revenue (other non-market output, intermediate consumption, property income receivable and payable, collective consumption expenditure).	FISIM are recorded in the subsector expenditure and revenue (other non-market output, intermediate consumption, property income receivable and payable, collective consumption expenditure).	FISIM are not attributed.
2.8. Estimation of own- account software.	Estimation of own-account software is based on the structural earning (statistical) survey. The calculated amount is added to the production for own final consumption and capital formation (item 2.9.).	Not applicable.	Not applicable.

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2.9. Estimation of expenditure on capital formation.	Estimation is made based on the State budget execution report, quarterly financial statements and statistical reports of enterprises, quarterly statistical reports of public institutions. The estimation indicated in item 2.8 is added.	Estimation is made based on the municipal budget execution report, quarterly financial statements and statistical reports of enterprises, quarterly statistical reports of public institutions.	Estimation is made based on reports of Social Security Funds.
2.10. Estimation of expenditure on fixed capital consumption.	Consumption of fixed capital – decline in the current value of the stock of fixed assets held by producers resulting from physical deterioration, normal obsolescence or normal accidental damage – is estimated by using the perpetual inventory method on the basis of the stock of fixed assets and the probable average economic life of different categories of goods.	Consumption of fixed capital – decline in the current value of the stock of fixed assets held by producers resulting from physical deterioration, normal obsolescence or normal accidental damage – is estimated by using the perpetual inventory method on the basis of the stock of fixed assets and the probable average economic life of different categories of goods.	Consumption of fixed capital – decline in the current value of the stock of fixed assets held by producers resulting from physical deterioration, normal obsolescence or normal accidental damage – is estimated by using the perpetual inventory method on the basis of the stock of fixed assets and the probable average economic life of different categories of goods.
2.11. Estimation of other special transactions.	Elimination of super dividends, estimation of expenditure on the PPP projects, research and development, provisions for standardized guaranties, correction of expenditure due to one-off liabilities, etc.	Elimination of super dividends, estimation of expenditure on the PPP projects, correction of expenditure due to one-off liabilities, etc.	Correction of expenditure due to one-off liabilities, etc.
2.12. Compilation of non-financial accounts acc. to ESA 2010.	Quarterly non-financial accounts are compiled 85 days after the end of the reporting quarter.	Quarterly non-financial accounts are compiled 85 days after the end of the reporting quarter.	Quarterly non-financial accounts are compiled 85 days after the end of the reporting quarter.

	General Government		
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2.13. Revision	After preparation of annual general government indicators, quarterly indicators are revised. Quarterly data are fully harmonized with annual data and data of the Excessive Deficit Procedure (EDP) Notification. Revised time series depend on EDP and other revised time series of ESA 2010 indicators. Revisions are carried out according to the calendar of the statistical information revision.	After preparation of annual general government indicators, quarterly indicators are revised. Quarterly data are fully harmonized with annual data and data of the Excessive Deficit Procedure (EDP) Notification. Revised time series depend on EDP and other revised time series of ESA 2010 indicators. Revisions are carried out according to the calendar of the statistical information revision.	After preparation of annual general government indicators, quarterly indicators are revised. Quarterly data are fully harmonized with annual data and data of the Excessive Deficit Procedure (EDP) Notification. Revised time series depend on EDP and other revised time series of ESA 2010 indicators. Revisions are carried out according to the calendar of the statistical information revision.

¹ – Data published acc. to Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States is not used for the preparation of general government financial data acc. to ESA' 95 standards, therefore, the methodology for transition from used accounting data to preparation of quarterly general government non-financial accounts acc. to ESA 2010 standards is presented.

² – The European System of National and Regional Accounts (ESA 2010) is specified in Council 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 (OL 2013 L 174, p. 1).

³ – Public sector is defined in the Republic of Lithuania Law on Public Sector Accountability (Official Gazette, 2007, No 77-3046).