FINANCIAL FIXED ASSETS: QUALITY DESCRIPTION

Name, definition and periodicity of the indicator
Financial fixed assets – assets comprised of money, a contractual right to receive money or other financial assets from another party, securities issued by another enterprise.

Periodicity – annual.

The indicator is produced by the Enterprise Statistics Division of Statistics Lithuania.

Data sources
The main data source are the data obtained from a statistical report “Enterprise activity report F-01, annual”. An additional data source – data from annual financial statements (balance sheets) of enterprises, received from the state enterprise Centre of Registers.

Methods used
The indicator is calculated through a total structure of business survey (SBS). For the collection of data via a statistical report, purposeful sampling of enterprises is carried out. The enterprises selected and interviewed make up about 20 per cent of the target population of enterprises, their turnover – about 80 per cent of the total turnover. Data on non-responding or non-interviewed enterprises, required for the calculation, are obtained from the above-mentioned administrative source directly.

The following enterprises are surveyed: public and private companies, state and municipal enterprises, affiliates of foreign enterprises, agricultural and cooperative companies, general and limited partnerships, public bodies (only those public bodies which cover more than half of their activity costs by income received and those agricultural companies whose main activity does not comprise agriculture are included).

Economic activity undertaken by the surveyed enterprises according to the national version (EVRK Rev. 2) of the Statistical Classification of Economic Activities in the European Community (NACE) covers all economic activities, except for agriculture and financial intermediation.

Compliance with EU requirements
The contents, level of detail and methods used for the production of the indicator comply with EU requirements (Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community).

Purpose and users
Purpose – estimation of financial fixed assets of enterprises.

Users – national public authorities and agencies, the media, representatives of business and science, students, etc.

Comparability
The time series of the indicator at the EVRK Rev. 1.1 2-digit level is comparable from 1995 to 2003 and from 2004, at the EVRK Rev. 1.1 4-digit level – from 2000 to 2003 and from 2004 up to date. The time series of the indicator according to EVRK Rev. 2 is comparable from 2005. After the Business Accounting Standards came into force in 2004, amounts receivable within one year and
investment in affiliates and associated companies, estimated based on a property method, have been included in financial assets.

**Compatibility**
The indicator is released by the Enterprise Statistics Division of Statistics Lithuania.

**Accessibility**
The indicator is published:
- in an annual publication *Structural Business Statistics Survey Indicators*;
- on the website of Statistics Lithuania, at www.stat.gov.lt;
- in the Database of Indicators of Statistics Lithuania.

**Timeliness, punctuality**
Information is published in the 19th month after the end of the reporting year.

**Accuracy**

<table>
<thead>
<tr>
<th>Quality indicator</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-response rate</td>
<td>5.40%</td>
<td>6.24%</td>
<td>9.73%</td>
<td>11.53%</td>
<td>13.05%</td>
<td>12.51%</td>
</tr>
<tr>
<td>Imputed / edited values</td>
<td>5.46%</td>
<td>6.25%</td>
<td>9.79%</td>
<td>11.55%</td>
<td>13.58%</td>
<td>12.60%</td>
</tr>
</tbody>
</table>

Head, Enterprise Statistics Division  
Antanina Valiuliene