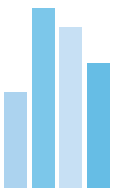


The detailed Integrated Government Accounts (DIOR) database

Jesper Feddersen



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Structure of entries and sources

Budgetary units

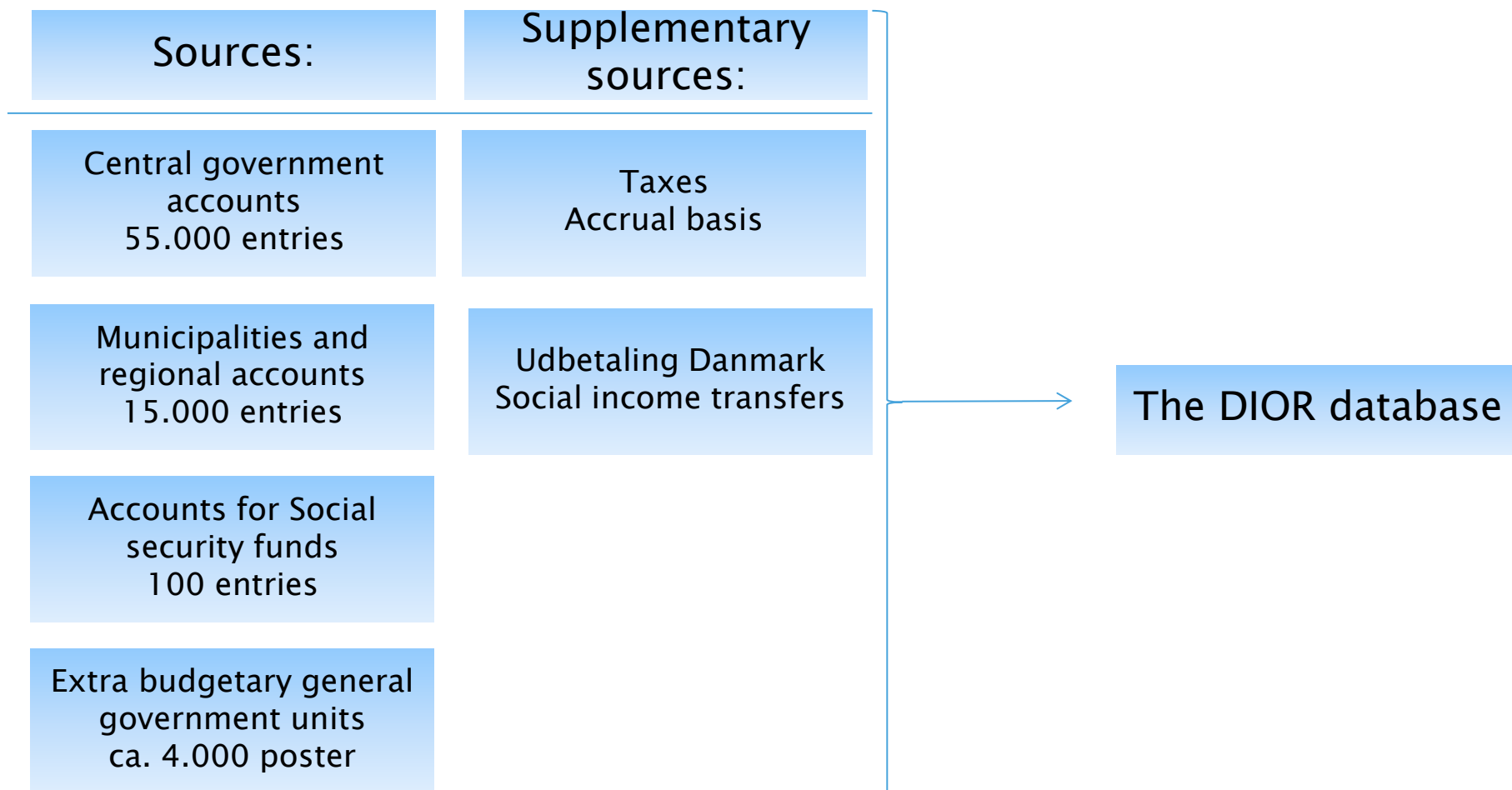
- Central government accounts
- Municipality and regional accounts
- Accounts for Social security funds
 - Unemployment funds

Structure of entries and sources

Extra budgetary units

- Central government extra budgetary units
 - Universities
 - Secondary schools
- Local government extra budgetary units
 - Tourist information agencies

Structure of entries and sources



The classification process (75000 entries)

Overview

Automated process

- Codes are applied using a matching process:
 - type of transaction (ESA/SNA classification)
 - COFOG
 - Industry
- Non matched and trivial entries are coded automatically using conversion rules from primary accounts to GFS/national accounts

Manual process

- Manual classification is applied on residual entries (around 5000 entries)
- A classification manual is used for the manual classification

Validation of data

- Logic tests
- Inspection of time series at micro level

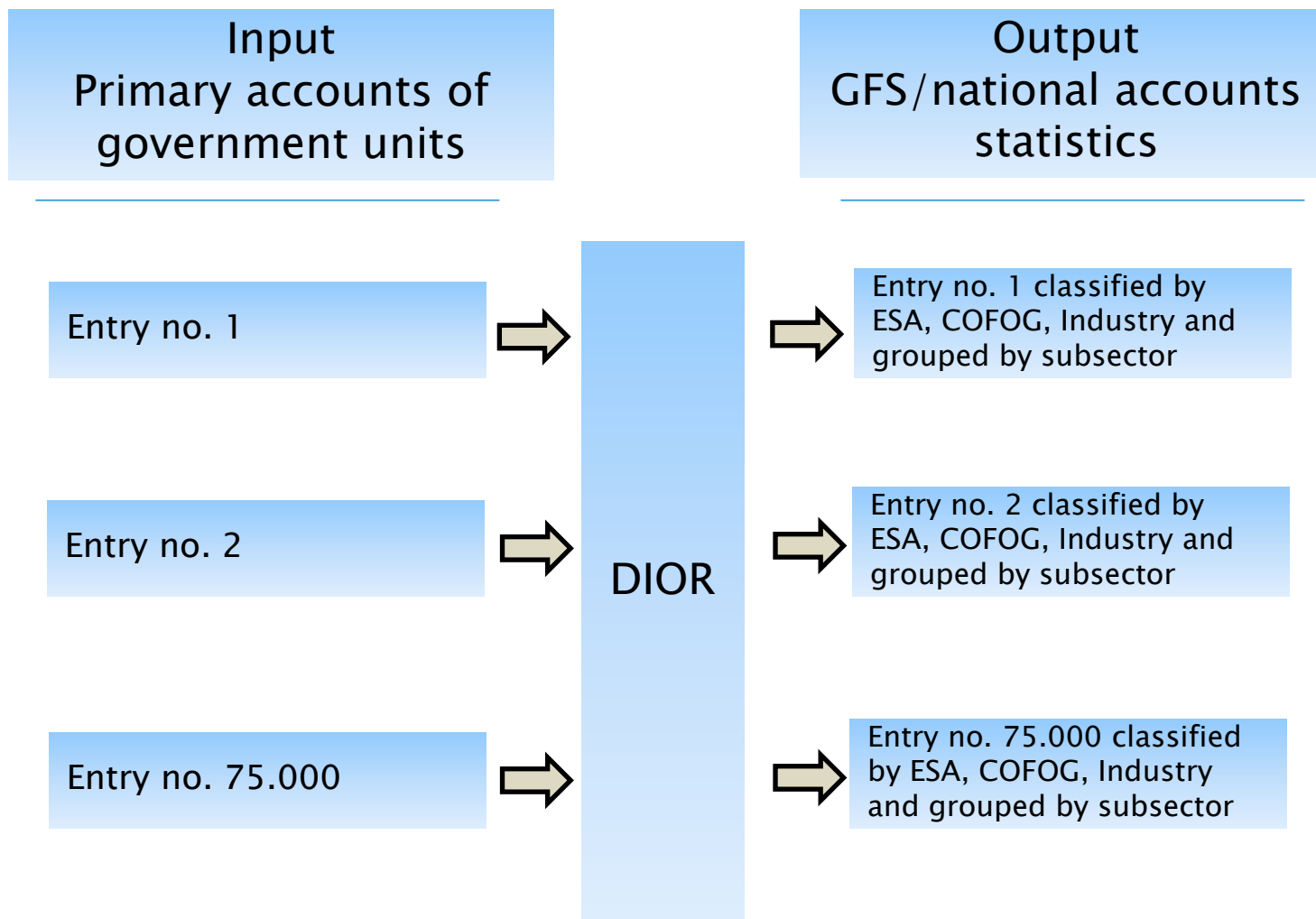


Supplementary corrections

- All calculations and adjustments are made as supplementary corrections to the original entries and not by substituting the entries
- This helps keeping track on the transition from primary data to national accounts variables and aggregate/GFS statistics



Micro-macro link



Micro-macro link

Two types of questions can be answered:

1. How has a given transaction in a certain government institution been classified in GFS/national accounts and with which effect on government consumption, deficit etc.?
2. Where does an expenditure/revenue category in GFS have its origin in primary accounts of government units?



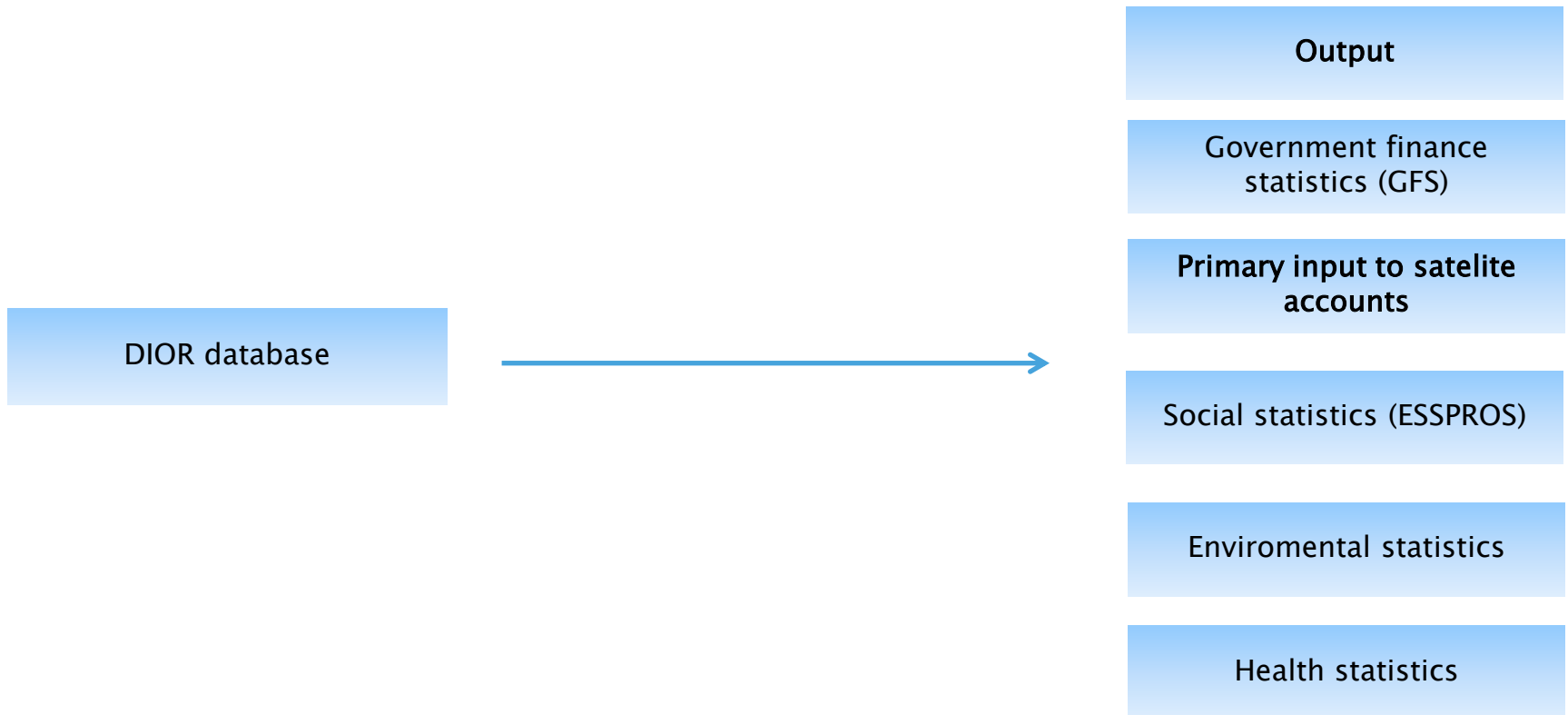
Overview of paragraphs/sections

| | |
|---------|---|
| § 01–45 | Central government accounts |
| § 51 | Consolidation |
| § 52–56 | Various national account calculations and imputations |
| § 56–59 | Extra budgetary units |
| § 61 | State Church calculations |
| § 62 | State Church Accounts |
| § 63 | Social security funds |
| § 64–69 | Various national account calculations and imputations |
| § 70 | Local government accounts (regions) |
| § 71–79 | Various national account calculations and imputations |
| § 80 | Local government accounts (municipalities) |
| § 81–89 | Various national account calculations and imputations |

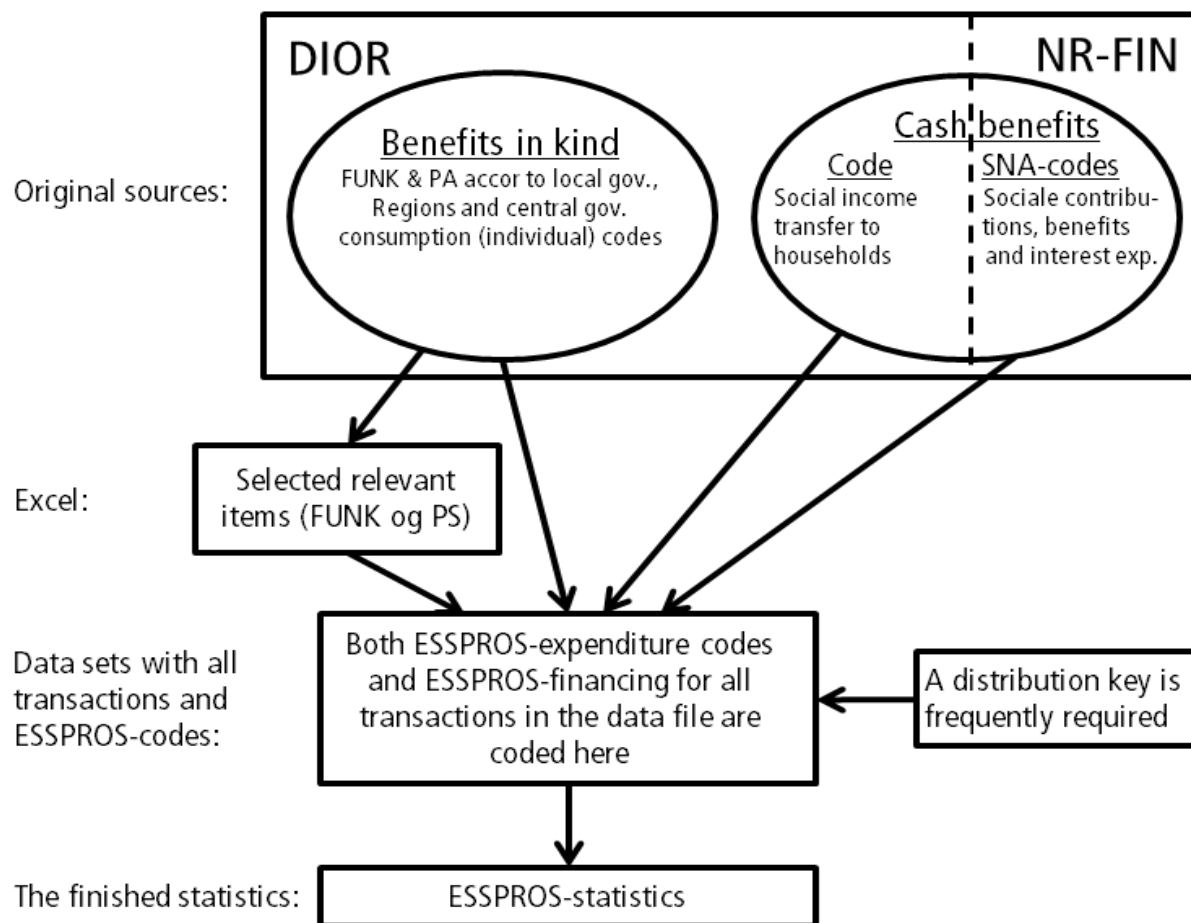
| | |
|--------------------|--------|
| Central government | RED |
| Social security | YELLOW |
| Local government | BLUE |



Output



From DIOR to ESSPROS



- Thank you for your attention

