

**Documentation of statistics for
The Public Sector Finances 2014**

1 Introduction

The public sector finances shows those activities, which are owned or controlled by the general government and also illustrates the public area as an economic unit called *the public sector*. Consequently, the statistics also contain figures concerning the general government, which are used in producing statistical information about all the activities that fall within the public sector. Statistics Denmark began publishing the statistics in March 1998 when they contained figures covering a five-year period (1992-1996).

2 Statistical presentation

The statistics illustrate the institutional distribution of activities carried out by the public corporations, giving total figures as well as figures divided into industrial groups. Furthermore, the statistics contain figures for the public sector and all public corporations and quasi-corporations. Specified figures for production, value added, gross operating surplus and gross domestic product at factor cost are included in the statistics.

2.1 Data description

The statistics gives an economic overview of the public activities in the Danish economy. That is, both general government but also the public corporations. The statistics follows the national account standard and is therefore consistent with other countries' national accounts statistics.

2.2 Classification system

The statistics are based on the European System of Accounts 2010 (ESA2010) and also the industrial classification DBO7 (based on the European classification system NACE Rev. 2).

2.3 Sector coverage

The public sector, that is general government and public corporations.

2.4 Statistical concepts and definitions

ESA2010: The concepts in this statistics are described in the national account manual ESA2010.

2.5 Statistical unit

The entities included in this statistic are all entities in Statistics Denmark's business register which have a public sector sector code. The compilation of the statistics are based on both yearly accounts for institutional units and yearly accounts for central government, regions and municipalities.

2.6 Statistical population

Public sector

2.7 Reference area

The public sector in Denmark.

2.8 Time coverage

1993-

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Million DKK.

2.11 Reference period

The figures relate to the financial year. If the financial year for a public corporation is different from the calendar year; the calendar year with the longest accounting period is selected as the financial year

2.12 Frequency of dissemination

Yearly publication.

2.13 Legal acts and other agreements

Paragraph 8 of the Act on Statistics Denmark.

- EU: Rf2223/1996
- EU: Rf58/1997

2.14 Cost and burden

- Large accounting questionnaire: 180 minutes a year.
- Small accounting questionnaire: 90 minutes a year.

2.15 Comment

[More information.](#)

3 Statistical processing

There is full coverage.

3.1 Source data

Accounts of central and local governments. Annual accounting reports from approximately 500 public corporations.

3.2 Frequency of data collection

Yearly.

3.3 Data collection

Account information from central and local government are received by electronic transfers while information from the public corporations comes via questionnaires or submission of financial statements.

3.4 Data validation

The account information is checked for errors. The figures are compared with earlier account information.

3.5 Data compilation

Data covers the full population so enumeration is not necessary. If account information from a public corporation is delayed then key indicators are used together with last year information.

3.6 Adjustment

No corrections to data is made other than those already described.

4 Relevance

Some users needs information on the total sector and the subsectors contribution to the public sector as a hole. Others needs detailed information on the public corporations.

4.1 User Needs

Ministries of economic affairs, organizations, politicians, educational institutions and members of the public.

Some users needs information on the total sector and the subsectors contribution to the public sector as a hole. Others needs detailed information on the public corporations.

4.2 User Satisfaction

No information.

4.3 Data completeness rate

The statistics satisfy the international guidelines and requirements.

5 Accuracy and reliability

Full coverage of all industries is obtained by conducting a yearly check of the population in relation to a variety of sources. Accounting information is obtained from central and local government accounts and furthermore from questionnaires. Some accounting information is adjusted to the terminology used in the national accounts system and therefore deviates from normal accounting conventions. Furthermore, public corporations may use different methods of accounting. Accounting data entered wrongly are also a source of error, which is minimized by comparison with information from the previous year.

5.1 Overall accuracy

The overall accuracy is considered high since input data covers 100% of the population and since the data is revised by an independent institution.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

The input data covers the whole population but some new public corporations of lesser economic importance are included with a year delay.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

This statistics is based on final account information from the government institutions and public corporations included in the statistic. The quality of the statistic is therefore high. Reasons for errors could be because of errors in the account material, errors in the classification of transactions and finally lack of new entities in the population. All these possible reasons for errors has historical been quite small with no significant impact on the figures.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

The figures for the latest two years are provisional, but the difference between provisional and final figures are little.

6 Timeliness and punctuality

The statistic is published in November the year after the latest accounting year and without delays.

6.1 Timeliness and time lag - final results

The statistics are published yearly at the end of the year, following the accounting period.

6.2 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

7 Comparability

Comparison over time and with other countries are good.

7.1 Comparability - geographical

Since the statistic follows the international guidelines for national accounts there is a high degree of comparison with other countries.

7.2 Comparability over time

There have been no changes in terminology or methods, and the statistics are therefore comparable over time.

7.3 Coherence - cross domain

The statistics are comparable with statistics for the general government.

7.4 Coherence - internal

Data comes from different data sources but since all data are converted following the same international guidelines the internal consistency is assumed to be high.

8 Accessibility and clarity

The statistics are published in *Nyt fra Danmarks Statistik* (News from Statistics Denmark) and in *Offentlige finanser* (Public finance) appearing in the series *Statistiske Efterretninger* (Statistical News). Statistics also appear in the annual publication *Statistisk Tiårsoversigt* (Statistical Ten-Year Review) and in StatBank Denmark (OFF14).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.4 News release

[NYT](#).

8.5 Publications

Statistisk Efterretning - Offentlige Finanser.

8.6 On-line database

[Statistikbankstabel](#).

8.7 Micro-data access

All information is stored in the DIOR database.

8.8 Other

Not relevant for these statistics.

8.9 Confidentiality - policy

[Datafortrolighedspolitik](#).

8.10 Confidentiality - data treatment

Not relevant for these statistics.

8.11 Documentation on methodology

Further documentation is given in the series Statistical News: "Den offentlige sektors finanser" (Public sector finance).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of these statistics are in the division of Public finance. The person responsible is Birthe Olsen, tel. +45 39 17 30 55, e-mail: bio@dst.dk

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