

**Documentation of statistics for
Indicators for Municipal Annual Accounts 2015**

1 Introduction

The key figures compare municipality annual accounts with population figures, etc., and thereby open up the possibility of making comparisons across municipalities. Figures must be interpreted with caution due to the circumstance that the compilation methods used in the accounts may differ both across municipalities and over time, and also because adjustments are made continuously to the municipal accounting system. Definitions and key figures can be found under concepts and definitions.

2 Statistical presentation

Key figures for municipality accounts contain 17 selected indicators, where accounting figures are compared with population figures, etc. for the 98 Danish municipalities.

2.1 Data description

Key figures compare municipality accounts with, e.g. population figures. The following definitions are of relevance to several of the key figures:

- Net expenditure shows the municipality's real expenditure, i.e. expenditure with deduction of revenue from, e.g. government reimbursements, payments from other municipalities and user charges. In this context, attention is focused on the municipality's own financing.
- Gross expenditure shows the municipality's consumption of resources, e.g. total expenditure where allowance is not made for whether expenditure is covered by revenue from, e.g. other municipalities (e.g. childcare and nursery places) or government reimbursements. In this context, attention is focused on the consumption of resources.
- Current prices are the existing price level for the year in question
- Constant prices convert the figures for the different years into the prices in one single year (base year), and consequently make adjustments for inflation. The key figures use the most recent year as base year. For further information, see the section on base period.

2.2 Classification system

The municipality accounts are based on the accounting rules applied in the [Budgeting and accounting system for municipalities](#), which provide a description of what is registered under the different functions, etc.

2.3 Sector coverage

The key figures cover the 98 municipalities.

2.4 Statistical concepts and definitions

Municipal current expenditure per capita (net): The key figure shows the municipality's total expenditure in real terms, e.g. expenditure with deduction of revenue from, e.g. government reimbursements and user charges per capita.

Net current expenditure is derived from table REGK11 with main account 0-6 and the sum of operating accounts and government reimbursement for the type total (net). Population figures are derived from table FOLK1 for the 3rd quarter.

Municipal current expenditure per capita (gross): The key figure shows the municipality's

total consumption of resources, i.e. total expenditure where allowance is not made for whether expenditure is covered by revenue from, e.g. other municipalities or government reimbursements per capita.

Gross current expenditure is derived from table REGK11 with main account 0-6 for operating accounts and the type expenditure, exclusive of estimated costs. Population figures are derived from table FOLK1 for the 3rd quarter.

Expenditure on elderly and disabled persons per elderly person (net): The key figure shows the municipality's total expenditure in real terms on offers intended for elderly persons aged 67-125 and disabled persons. The calculations do not take into account the number of disabled persons in the municipalities, and consequently municipalities with a high share of disabled persons will have higher key figures than what is assumed to be a representative picture.

Net current expenditure on elderly and disabled persons is derived from table REGK31 with the sum of the functions under the main function offers intended for elderly and disabled persons (5.32.xx) for operating accounts and government reimbursements and the type total (net). The population figures are derived from table FOLK1 with the sum for persons aged 67-125 for the 3rd quarter.

Expenditure on elderly and disabled persons per elderly person (gross): The key figure shows the municipality's total consumption of resources with regard to offers intended for elderly persons aged 67-125 and disabled persons. The calculations do not take into account the number of disabled persons in the municipalities, and consequently municipalities with a high share of disabled persons will have higher key figures than what is assumed to be a representative picture.

Gross current expenditure on elderly and disabled persons is derived from table REGK31 with the sum of the functions under the main function offers intended for elderly and disabled persons (5.32.xx) for operating accounts and government reimbursements and the type total (net). The population figures are derived from table FOLK1 with the sum for persons aged 67-125 for the 3rd quarter.

Expenditure on primary and lower secondary schools per pupil (net): The key figure shows the municipality's total expenditure in real terms with regard to the municipality's primary and lower secondary schools, including education, IT, administration at the individual school, fixtures and fittings, cleaning, premises, expenditure on outdoor areas, etc. The number of pupils is distributed by municipality of residence as expenditure on education, etc. at the primary and lower secondary schools, etc. rests with the municipality of residence, see [Consolidated Act on expenditure on education in primary and lower secondary schools](#).

Net current expenditure on primary and lower secondary schools is derived from REGK31 from the function 33.22.01 for operating accounts and government reimbursements and the type total (net). The number of pupils from table UDDAKT20 is distributed by municipality of residence as of 1 October (to take into account that the financial year and year of education are not identical, the number is weighted by 5/12 from the financial year and 7/12 from the previous year).

The number of pupils in Halsnæs and Langeland for 2013 and 2009, respectively, is adjusted compared to the numbers from table UDDAKT20.

Expenditure on primary and lower secondary schools per pupil (gross): The key figure shows the municipality's total expenditure in real terms with regard to the municipality's primary and lower secondary schools, including education, IT, administration at the individual school, fixtures and fittings, cleaning, premises, expenditure on outdoor areas, etc. The number of pupils is distributed by municipality of residence as expenditure on education, etc. at the primary and lower secondary schools, etc. rests with the municipality of residence, see [Consolidated Act on expenditure on education in primary and lower secondary schools](#).

Gross current expenditure on primary and lower secondary schools is derived from REGK31 from the function 33.22.01 for operating accounts and the type expenditure, exclusive of estimated costs. The number of pupil from table UDDAKT20 is distributed by municipality of residence as of 1 October (to take into account that the financial year and year of education are not identical, the number is weighted by 5/12 from the financial year and 7/12 from the previous year).

The number of pupils in Halsnæs and Langeland for 2013 and 2009, respectively, is adjusted compared to the numbers from table UDDAKT20.

Offers of day-care for 0-10-year olds (net): The key figure shows the municipality's expenditure in real terms on offers of day-care, etc. intended for children and young people aged 0-10 years. The figure includes offers intended for children and young people above 10 years, especially clubs, but expenditure on 0-10-year olds is assumed to be dominant. Against this background, the figure is considered to be roughly representative.

Net operating expenditure on offers of day-care is derived from table REGK31 with the sum of the functions under the main function offers of day-care, etc. for children and young people (5.25.xx) for operating accounts and government reimbursements and the type total (net). The population figures are derived from table FOLK1 with the sum for persons aged 0-10 years for the 3rd quarter.

Offers of day-care for 0-10-year olds (gross): The key figure shows the municipality's consumption of resources on offers of day-care, etc. intended for children and young people aged 0-10 years. The figure includes offers intended for children and young people above 10 years, especially clubs, but expenditure on 0-10-year olds is assumed to be dominant. Against this background, the figure is considered to be roughly representative.

Gross operating expenditure on offers of day-care is derived from table REGK31 with the sum of the functions under the main function offers of day-care, etc. for children and young people (5.25.xx) for operating accounts and the type total expenditure, excluding estimated costs. The population figures are derived from table FOLK1 with the sum for persons aged 0-10 years for the 3rd quarter.

Health expenditure per capita (net): The key figure shows the municipality's expenditure on health in real terms per capita. There was a sharp increase in expenditure in 2012, due to an adjustment of the co-financing of the municipalities with regard to the public health service.

Expenditure on health is derived from table REGK11 with main account 4 for operating accounts and the type total (net). The population figures are derived from table FOLK1 for the 3rd quarter.

Expenditure on culture per capita (net): The key figure shows the municipality's total expenditure in real terms on cultural purposes as defined by statistics on public grants for cultural purposes per capita.

Net current expenditure on culture is derived from table REGK31 with the sum of the functions 0.32.31, 0.32.35, 3.32.50, 3.35.60, 3.35.61, 3.35.62, 3.35.63, 3.35.64, 3.38.70, 3.38.72, 3.38.73, 3.38.74, 3.38.75, 3.45.83 (applying from 2016), for operating accounts and the type total expenditure, exclusive of estimated costs. The population figures are derived from table FOLK1 for the 3rd quarter.

Expenditure on culture per capita (gross): The key figure shows the municipality's consumption of resources on cultural purposes as defined by statistics on public grants for cultural purposes per capita.

Gross current expenditure on culture is derived from table REGK31 with the sum of the functions 0.32.31, 0.32.35, 3.32.50, 3.35.60, 3.35.61, 3.35.62, 3.35.63, 3.35.64, 3.38.70, 3.38.72, 3.38.73, 3.38.74, 3.38.75, 3.45.83 (applying from 2016), for operating accounts and the type total expenditure, exclusive of estimated costs. The population figures are derived from table FOLK1 for

the 3rd quarter.

Expenditure on transport and infrastructure per capita (net): The key figure shows the municipality's total expenditure in real terms on transport and infrastructure per capita.

Net current expenditure on transport and infrastructure is derived from table REGK11 with main account 2 for operating accounts and government reimbursement and the type total (net). The population figures are derived from table FOLK1 for the 3rd quarter.

Expenditure on transport and infrastructure per capita (gross): The key figure shows the municipality's consumption of resources on transport and infrastructure per capita.

Gross current expenditure on transport and infrastructure is derived from table REGK11 with main account 2 for operating accounts and the type expenditure, exclusive of estimated costs. The population figures are derived from table FOLK1 for the 3rd quarter.

Expenditure on labour market policy measures for persons aged 16-64 (net): The key figure shows the municipality's total expenditure in real terms on labour market policy measures per persons aged 16-64.

Net current expenditure on labour market policy measures is derived from table REGK31 with the sum of the functions under the main function labour market policy measures (5.68xx) for operating accounts and government reimbursements and the type total (net). The population figures are derived from table FOLK1 with the sum for persons aged 16-64 for the 3rd quarter.

Expenditure on labour market policy measures for persons aged 16-64 (gross): The key figure shows the municipality's total consumption of resources on labour market policy measures per persons aged 16-64.

Gross current expenditure on labour market policy measures is derived from table REGK31 with the sum of the functions under the main function labour market policy measures (5.68xx) for operating accounts and government reimbursements and the type expenditure, exclusive of estimated costs. The population figures are derived from table FOLK1 with the sum for persons aged 16-64 for the 3rd quarter.

Compensatory and subsidy amounts per capita: The key figure shows how much the municipality has received as part of the system for compensatory and subsidy amounts per capita. The figures exclude government subsidies and consequently do not add up to zero.

The compensatory and subsidy amounts are derived from the table REGK31 with the sum of the functions 7.62.80, 7.62.81, 7.62.82 and 7.62.86, DRANST financing and the type total (net). The population figures are derived from the table FOLK1 for the 3rd quarter.

Long-term liabilities per capita: The key figure shows the municipality's stock of long-term liabilities per capita.

Long-term liabilities are derived from table REGK4 with the sum of the functions under the main function long-term liabilities (9.55.xx). The population figures are derived from table FOLK1 for the 3rd quarter.

2.5 Statistical unit

The key figures cover all 98 municipalities. Furthermore, the municipalities are grouped by region. The regions cover municipalities in the respective regions.

2.6 Statistical population

The population is the 98 Danish Municipalities.

2.7 Reference area

Denmark.

2.8 Time coverage

The key figures are from 2008 onwards.

2.9 Base period

The key figures are compiled in both current and constant prices, the latter compiled on the basis of the most recent financial year as base year. The constant prices are calculated on the basis of figures for price and pay adjustments derived from the Ministry for Social Affairs and the Interior with the following annual price increases: - 3.9 pct. in 2008-09 - 2.9 pct. in 2009-10 - 1.3 pct. in 2010-11 - 2.4 pct. in 2011-12 - 1.0 pct. in 2012-13 - 1.4 pct. in 2013-14 - 1.3 pct. in 2014-15

In order to make a conversion of the key figures into 2015 prices, the following figures are used for multiplication: - 1.000 in 2015 - 1.013 in 2014 - 1.027 in 2013 - 1.037 in 2012 - 1.062 in 2011 - 1.076 in 2010 - 1.107 in 2009 - 1.151 in 2008

2.10 Unit of measure

The unit of measure is indicated in the key figures.

2.11 Reference period

01-01-2015 - 31-12-2015

2.12 Frequency of dissemination

The key figures are compiled annually.

2.13 Legal acts and other agreements

For legal acts reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Register of Pupils](#).

2.14 Cost and burden

The statistic is based on other statistics, and does thus not affect the burden of reporting.

2.15 Comment

For further information reference is made to [Municipality and region accounts](#), [population figures](#) and [full-time education figures](#). Other information can be obtained by contacting Statistics Denmark.

3 Statistical processing

The key figures are prepared by applying tables from the database StatBank Denmark and figures for price- and pay adjustments from the Ministry for Social Affairs and the Interior.

3.1 Source data

The key figures use data from the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1 and UDDAKT20 from the database StatBank Denmark.

3.2 Frequency of data collection

With respect to frequency of data collection reference is made to [municipality and region accounts](#), [population figures](#) and [full-time education](#). Other information can be obtained by contacting Statistics Denmark.

3.3 Data collection

Data are extracted from the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1 and UDDAKT20 from the database StatBank Denmark.

3.4 Data validation

Key figures are calculated on the basis of data-validated figures from the database StatBank Denmark.

3.5 Data compilation

Data are extracted from the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1 and UDDAKT20 from the database StatBank Denmark. Information on the processing of each individual key figure can be found under the section describing concepts and definitions.

3.6 Adjustment

No adjustments are made other than those already described under data validation and data compilation.

4 Relevance

The key figures open up the possibility of making comparisons across municipalities. Figures must be interpreted with caution due to both changes in the compilation methods and in the municipal accounting system. Further information with regard to the figures underlying the key figures, including the detailed municipality accounts is available from the database StatBank Denmark.

4.1 User Needs

The key figures are assumed to be of interest to the news media, citizens and municipalities and partly other public authorities, e.g. ministries and government agencies as well as interest organisations and business enterprises.

4.2 User Satisfaction

No surveys of user satisfaction are conducted.

4.3 Data completeness rate

The key figures are selected indicators from data available in the database StatBank Denmark. A great variety of other related key figures can be compiled on the basis of municipality accounts and other data from StatBank Denmark.

5 Accuracy and reliability

Figures must be interpreted with caution due to both changes in the compilation methods and in the municipal accounting system.

5.1 Overall accuracy

The accuracy of key figures is reflected in the municipality accounts. The statistical accuracy is, in particular, hampered by the following challenges related to the municipality accounts. - Changes in the Budgeting and accounting system for municipalities related to the functions used for the key figures. - There are changes in the structure of tasks and accounting practice in the municipalities over time. - Differences in the accounting practice among municipalities.

For further information see item 5 Accuracy and reliability for municipalities and regions.

5.2 Sampling error

The key figures are compiled on basis of figures obtained from database StatBank Denmark. With regard to the municipality accounts the survey is not subject to sampling errors as the survey is conducted as a full-scale census. With regard to other sampling errors, see the documentations of statistics describing Population and Statistical Register of Pupils.

5.3 Non-sampling error

With regard to other sampling errors, see the documentations of statistics describing [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

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

The quality of the statistics is based on the quality of the primary data that have been used. Please see the documentations of statistics describing [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

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

Statistics Denmark conducts revisions in the figures published in accordance with Revision Policy for Statistics Denmark.

6 Timeliness and punctuality

The key figures are published in April.

6.1 Timeliness and time lag - final results

Not relevant.

6.2 Punctuality

The key figures were compiled for the first time in 2016.

7 Comparability

Reference is made to the section on concepts and definitions with a view to assessing comparability among key figures.

7.1 Comparability - geographical

The key figures are not strictly comparable with international statistics.

7.2 Comparability over time

The key figures have been compiled back to 2008. The statistical accuracy is, in particular, hampered by the following challenges related to the municipality accounts. - Changes in the budgeting and accounting system for municipalities related to the functions used for the key figures. - There are changes in the structure of tasks and accounting practice in the municipalities over time. - Differences in the accounting practice among municipalities

7.3 Coherence - cross domain

The key figures use data from the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1 and UDDAKT20 from the database StatBank Denmark.

7.4 Coherence - internal

For coherence – internal, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8 Accessibility and clarity

The key figures are included on the [Kommunekort](#) (map of Danish municipalities) and in the database StatBank Denmark in table NGLK.

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

There is no separate News from Statistics Denmark for this statistics.

8.5 Publications

The key figures are part of [Kommunekortet](#).

8.6 On-line database

The key figures are in table NGLK in StatBank.

8.7 Micro-data access

For access to the Micro-data, reference is made to the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1 and UDDAKT20 from the database StatBank Denmark.

8.8 Other

With regard to other data access, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8.9 Confidentiality - policy

With regard to Statistics Denmark's confidentiality policy, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8.10 Confidentiality - data treatment

With regard to Statistics Denmark's confidentiality policy and data treatment, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8.11 Documentation on methodology

Further information on the various main accounts, main functions, functions, DRANST and types, reference is made to the [Budget and Accounting System for Municipalities](#).

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 is in the Division of Government Finances. The person responsible is Kevin Vejrup, tel.: +45 3917 3466, e-mail: kev@dst.dk

9.1 Contact organisation

Statistics Denmark

9.2 Contact organisation unit

Government Finances, Economic Statistics.

9.3 Contact name

Kevin Vejrup

9.4 Contact person function

Responsible for the statistics

9.5 Contact mail address

Sejrøgade 11, 2100 Copenhagen

9.6 Contact email address

kev@dst.dk

9.7 Contact phone number

+45 3917 3466

9.8 Contact fax number

+45 39 17 39 99