Documentation of statistics for National Accounts: Institutional Sectors 2025

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1 Introduction

The statistics National Accounts by sectors, are part of the national accounts system and consist of coherent definitions and classifications that show how the income of the sectors is created, distributed and redistributed. They provide both a description of the economy in general and of the transactions between persons, enterprises and institutions. The national accounts also include transactions between Denmark and the rest of the world. This set of statistics was first published in 1982. Coherent annual time series are available back to 1995, while quarterly figures are available from the first quarter of 1999 onwards.

2 Statistical presentation

National accounts by sectors provide an overview of the activities and the development of the Danish economy. They contain key indicators such as the gross value added (GDP) and figures for private consumption, investments, exports and imports, earnings and property incomes as well as the profit in six main sectors (non-financial corporations, financial corporations, general government, households, non-profit institutions serving households (NPISH) and the external sector) and productivity in the industries. They also include figures for the many sub-classifications, which facilitates analysis of various cross-sections of the national economy.

2.1 Data description

The purpose of the institutional grouping is to clarify the economic behavior. Consequently, the units that are legally competent to transact business, typically enterprises, are at the core of the grouping into sectors.

National accounts by sectors are part of the national accounts system, and accordingly, it consists of coherent definitions and classifications that show how the income of the sectors is created, distributed and redistributed. The economic circuit shows the individual sector's production and transactions with the other domestic sectors and the external sector, and it is described in a reconciled system of accounts based on double-entry/quadruple-entry bookkeeping (each of the two parties registers each transaction twice).

The production transactions are included as an integral part of the sector accounts, but the main emphasis is on transactions of a distributional nature, such as earnings, property income, taxes, social contributions and social benefits. The institutional sectors are assessed in current prices, and selected series regarding the households are seasonally adjusted.

In principle, institutional units are grouped in six sectors based on their economic behavior. A sector thus includes a group of institutional units engaging in identical economic behavior. As a matter of principle, the national accounts operate with six main sectors: non-financial corporations, financial corporations, general government, households, non-profit institutions serving households (NPISH) and the external sector.

A statement of accounts is drawn up for each sector, thus facilitating the distribution of transactions and balancing items on the individual sectors. The institutional sectors contain a lot of valuable information about the economy, which is useful for economic analyses and/or economic policy. Among the absolute key indicators in the institutional sectors are disposable income, consumption, savings and real investments.

The institutional sectors are prepared in accordance with the guidelines of the European System of National and Regional Accounts (ESA2010) and, consequently, consistent with the rest of the national accounts.

2.2 Classification system

Sector grouping

In a macroeconomic analysis, each institutional unit is not looked at separately – the analysis is focused on the aggregate activities of uniform institutions. The units are therefore combined in groups designated institutional sectors, of which some are further grouped into sub-sectors.

A sector thus includes a group of institutional units engaging in identical economic behavior. As a matter of principle, the national accounts operate with six sectors. For more information about the sectors, please see Classification by sector in the European system of accounts.

Classification of transactions

The sector accounts are part of the national accounts and thus consist of a logical and coherent classification system without which it would not be possible to gain an overview of the immense number of financial transactions that take place in the economy during a given period of time.

The institutional sectors classify only three types of items: two transaction items and a balance sheet item.

- Product transactions (P): show the origin of products (domestic production or import) and their use (intermediate consumption, consumption, investments or export)
- Distributive transactions (D): show the distribution of the value added on labour, capital and the general government sector as well as the redistribution of income and wealth.
- Balances (B): show aggregate balancing items of the individual accounts

Classification of accounts

For each of the six main sectors, sector accounts are drawn up that show all relevant transactions and balance sheet items. The following six accounts are relevant for the institutional sectors:

1. **Production account**: shows the value added that was created in resident production units.
2. **Income generation account**: shows gross operating surplus (and mixed income) accruing to resident production units after payment of production taxes, net, and compensation of employees.
3. **Allocation of primary income account**: total primary income, when other income generated by way of compensation to Danish employees and property income (interests, dividends, etc.) has been added.
4. **Allocation of secondary income account**: taxes on income and capital are added as well as other current transfers (including development aid), whereby the disposable income is generated.
5. **Use of disposable income account**: shows the use of the disposable income on consumption and savings.
6. **Capital account**: shows the use of savings on investments, capital transfers or as borrowing or lending, net.

The borrowing or lending, net, is the balance of the account, which is often referred to as the 'financial savings'. Negative borrowing or lending, net, reflects that the disposable income has not been sufficient to cover the period's consumption and investment activity. Since any economic transaction is always financed, a negative borrowing or lending, net, equals foreign funding, i.e. borrowing abroad.

2.3 Sector coverage

All six institutional sectors are covered. In principle, the six sectors can be subdivided into sub-sectors. Only in the annual tables are the financial enterprises subdivided into sub-sectors. Moreover, the split between households and non-profit institutions serving households (NPISH) can only be found in the annual tables.

2.4 Statistical concepts and definitions

Other current transfers to and from the rest of the world: Other current transfers include unilateral transactions between the rest of the world and general government, enterprises or individuals resident in Denmark.

Employers' social contributions: Payments by employers to schemes that provide protection against employees' social risks and cover social needs, e.g. in relation to old age, disability, occupational accidents and diseases.

Gross mixed income: Income from self-employment where the remuneration for labour and the return on capital cannot be separated, including, among other things, profits from sole proprietorships.

Gross and net concepts: The term net is used in two senses in the national accounts. A net indicator is either the difference between two gross indicators, e.g. gross income and gross expenditure, or a gross indicator minus consumption of fixed capital (= ”depreciations”). Consumption of fixed capital is a measure for the physical and technical deterioration during a period. In the national accounts tables, we distinguish between the two concepts as follows:

- A net indicator indicating the difference between two gross indicators is shown by positioning “net” after the concept, e.g. property income, net.
- A net indicator indicating a gross indicator minus consumption of fixed capital has “net” positioned in front of the concept.

Gross savings: The part of gross national income (GNI) at market prices that is not used for consumption, i.e. after deducting consumption expenditure by households, NPISH and general government; thus equal to gross investment plus capital transfers and net lending/borrowing.

Gross operating surplus: The part of gross value added remaining after deducting compensation of employees and other taxes on production and adding production subsidies; in general government and NPISH, it equals consumption of fixed capital, as output is measured from the cost side, and in the household sector it includes, inter alia, the imputed rental value of owner-occupied dwellings less costs of materials, maintenance and financial intermediation services indirectly measured (FISIM).

Gross operating surplus and mixed income: The part of gross value added that remains after compensation of employees and other taxes on production, plus subsidies on production. The concept includes both gross operating surplus and mixed income, the latter relating primarily to unincorporated enterprises owned by households, where the remuneration for the owner's labour cannot be separated from the return on the capital invested in the enterprise.

Miscellaneous current transfers: Current transfers without a counterpart, including transfers to NPISH, transfers between households and other similar transfers, such as trade union dues, church tax, general grants to NPISH and gifts between households, including to and from abroad.

Actual individual consumption: Consumption of goods and services including household consumption expenditure and individual consumption expenditure by NPISH and general government.

FISIM: Financial Intermediation Services Indirectly Measured is the value of financial intermediation services provided by banks and other financial institutions without direct fees paid by customers. FISIM is calculated as the part of the interest margin that reflects the institutions' intermediation services – that is, the difference between the interest paid and received by customers.

Net lending/borrowing: Is often referred to as financial savings

A positive net lending / borrowing indicates that the disposable income has been sufficient to cover the period's consumption and investment activity. The profit increases the portfolio of securities, cash, bank deposits and can also reduce debt.

A negative net lending / borrowing, means that disposable income has not been sufficient to cover the period's consumption and investment activity. The deficit reduces the portfolio of securities, cash and bank deposits and increases debt.

The net lending/borrowing of the total economy, is the sum of the net lending / borrowing of the institutional sectors. It represents the financial savings that the total economy makes available to the rest of the world (if it is positive) or receives from abroad (if it is negative). The total net lending / borrowing, are equal to the foreign net lending / borrowing, but with the opposite sign.

Non-produced assets: Assets that are not produced through a production process but have economic value and can be owned. These assets are and which are typically natural or represent legal rights.

Institutional unit: An economic unit which, at its own discretion and under its own legal responsibility is able to: - Own assets, and exercise the rights that follow - Take on debt - Perform economic activities, such as production, consumption, investment and savings - Enter into financial transactions with other entities - Meaningfully prepare full accounts including both an operating account and a balance sheet.

An account does not necessarily have to be available for an entity to meet the definition. It is sufficient that the entity, if it so desires or is required by it, will be able to keep meaningful accounts.

Net social contributions: Employers' and households' contributions to social schemes less administrative fees for social insurance schemes.

Public consumption expenditure: Public consumption expenditure includes services that the public makes available free of charge, and where it is not possible to refer the consumption to individuals, e.g. the national defence and the administration of justice.

Social transfers in kind: Individual goods and services that general government or NPISH transfers to individual households, regardless of whether they are purchased on the market or produced as non-market output.

Disposable income, gross: Gross disposable income in national accounts is the amount an institutional unit (e.g. a household or a company) has available for consumption and saving once taxes, social security contributions and other current transfers have been paid.

2.5 Statistical unit

The units in the national accounts are resident enterprises, households or other units characterised by economic decision-making autonomy and their ability to enter into economic transactions with other resident or non-resident units.

2.6 Statistical population

All economic transactions where at least one of the parties is a resident in a given period.

2.7 Reference area

Geographically, the national accounts cover Denmark, whereas the Faroe Islands and Greenland are treated as the rest of the world.

2.8 Time coverage

Annual tables cover the period from 1995 onwards (a few main items go back to 1971), whereas quarterly tables cover from 1999 onwards.

In general, sector distribution of fixed capital goes back to 1995. However, figures for consumption of fixed capital for general government are published back to 1966 as memo item under the figures broken down by industry.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

DKK million.

2.11 Reference period

Calendar year and quarter.

2.12 Frequency of dissemination

The quarterly sector accounts are published four times a year - the months of March, June, September and December.

The annual sector accounts are published twice annually - March and June.

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2.13 Legal acts and other agreements

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 (ESA2010) (EUT L 174 26.06.2013, s. 1).

Commission Decision of 17 December 2002 further clarifying Annex A to Council Regulation (EC) No 2223/96 as concerns the principles for measuring prices and volumes in the national accounts.

2.14 Cost and burden

The statistics are based on information collected by Statistics Denmark for the compilation of other statistics. As such, there is no direct reporting burden in the compilation of the national accounts.

2.15 Comment

For further information, contact Statistics Denmark directly.

3 Statistical processing

Basically, all economic statistics available are used for the national accounts. When the first estimate for a given period is prepared, it is done before all source data for the period is available. The calculations are based on the structure of the last final national accounts, which is projected with indicators from e.g. the business cycle statistics. When new source data becomes available, it is incorporated in the national accounts at set intervals. Three years after a given period, the national accounts are regarded as final.

3.1 Source data

The key sources are:

- The balance of payments
- The quarterly/annual (product) national accounts
- Quarterly/annual government finance statistics
- Quarterly non-financial sector accounts for financial corporations
- Sector industry matrix (see section 2.4 for further details)
- Accounts statistics, VAT statistics, agricultural statistics and income statistics
- Quarterly/Annual figures for compensation of employees
- Non-profit institutions serving households (NPISH)
- Securities statistics, MFI statistics and finance company statistics
- Digital accounts in the digital format XBRL (eXtensible Business Reporting Language - XBRL is a programming language that transforms electronic communication from the business community to financial data)
- Household budget survey
- Activities of foundations

3.2 Frequency of data collection

Data is collected quarterly, except for certain sources that are collected annually. Annual data comes from e.g. accounts statistics, income statistics, agricultural statistics, the household budget survey, statistics of funds, sector industry matrix and digital annual reports (xrbl data).

3.3 Data collection

Data for these statistics is provided through internal deliveries.

3.4 Data validation

Data validation is a tiered process:

1. The first phase takes place even before we receive data from our suppliers, since our suppliers have already subjected input data to validation and quality assurance.
2. The next phase takes place when we have received data from our suppliers, where we subject the input data to additional troubleshooting and transformation. Transformation means that the input data is classified and coded according to ESA 2010.
3. In the third phase, macro corrections and imputations are made, provided errors or gaps have been identified during the second phase.
4. In the fourth phase, the data is validated by matching the sources. Because the institutional sectors are a reconciled system, the internal consistency is a quality control on its own in the current production, since it is possible to compare different sources containing the same information.
5. In the final phase, micro corrections can be added, if the development in a time series deviates a lot (outlier) without any explanation.

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3.5 Data compilation

First and foremost, the compilation of data for this set of statistics consists in integrating data from the many data sources to obtain a harmonized data set where the collected data is transformed by a coherent set of sector accounts.

In this phase, data is created for the household sector, since data from the other sectors provide contra sector information that is used to determine the household sector's transactions.

Subsequently, the non-financial corporate sector is created. With just a few exceptions, the non-financial corporate sector is calculated residually and consequently, is subject to the highest number of adjustments.

The integration of data takes place in a customised statistical calculation system, SBS, which is used to integrate the many data sources systematically. The running of SBS takes place in two rounds. In the first SBS run, input data is integrated and calculations, imputations, transaction codes, corrections and benchmarking methods are created.

In the second SBS run, the chart of accounts is created. The chart of accounts makes it possible to see the complete accounting system for each sector, so that it is possible to look at trends in the time series and in revisions (compared to the latest release) and not least ensure that the institutional sectors are consistent and balanced.

Imputation is the part of the troubleshooting process that replaces missing or invalid values with estimated values.

- Deterministic imputation is used for calculation of most transactions in the non-financial corporate sector. With just a few exceptions, the non-financial corporate sector is calculated residually, and consequently, it is subject to the highest number of adjustments.
- Simple imputation is used e.g. when input data only exists as annual data. In such cases, the simple method would be just to divide the annual figure by four (used especially if data is used as part of a major calculation).
- Another imputation method applied is to let annual data follow the trend in another time series, when these are closely correlated. This method is also used for the forecasting of data.
- The current transfers in the household sector are based on an estimate, which has been firmly fixed for the last five years.

3.6 Adjustment

For the institutional sectors, seasonally adjusted figures are published in Statbank Denmark for the specific series (consumption, disposable income, correction for changes in pension rights, gross savings and consumption of fixed capital). Several seasonally adjusted series are published in Eurostat, cf. section 7.1.

4 Relevance

The purpose of these statistics is to clarify how income is generated as a result of the productive activity in society, which is then redistributed before it provides a basis for demand for goods and services for consumption and investment. The institutional sectors are relevant to everyone concerned with socio-economic conditions. The field ranges from the financial, economic and fiscal ministries' use of the national accounts to common interest in knowledge about the trend of the economy. The press is particularly interested in the figures for the household sector.

4.1 User Needs

The users of the statistics are primarily Danmarks Nationalbank (the central bank of Denmark), financial institutions, Eurostat, financial ministries, stakeholder organisations and financial analysts generally for analysis, forecast and model purposes. The press is particularly interested in the figures for the household sector.

4.2 User Satisfaction

See advisory committee for economic statistics.

4.3 Data completeness rate

The statistics comply with the present requirements according to the EU legislation and guidelines in this field.

5 Accuracy and reliability

The ability of the national accounts to describe the economic reality accurately depends partly on the uncertainty associated with the sources and partly on the model assumptions guiding their preparation. It is possible to draw up some parts more accurately than others, as better source data is available. The first estimates of national accounts for a period will be more uncertain than the final version, which is released after three years, as revisions are made regularly as new source data becomes available.

5.1 Overall accuracy

Setting up the account system involves a number of consistency checks, data confrontations and checks by comparison with financial accounts. Data originates from so many different sources that it is difficult in practice to come up with a figure for the uncertainty. However, the difference between the borrowing or lending, net, calculated from the financial side of the national accounts and the borrowing or lending, net, calculated from the non-financial part of the national accounts can be considered to reflect the overall uncertainty in the financial as well as the non-financial part of the national accounts.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

It is possible to assess some parts of the national accounts more accurately than other parts, because better source data is available in these areas. For example, there is quite accurate data for the manufacturing industry in general, whereas there is less accurate data for Danish-based enterprises that predominantly purchase and sell products abroad. Finally, there are also areas for which there is no source data, such as use of owner-occupied dwellings and moonlighting. In these areas, the national accounts rely almost entirely on calculations and estimates, which is why the uncertainty here can be more significant.

Another circumstance affecting the accuracy and reliability of the national accounts is the fact that errors may be corrected in the national accounts' many source statistics after the final version of the national accounts has been prepared. At that point, these corrections cannot be included in the national accounts until the next major revision with an interval of years, where long-term series of final years can be corrected. This contributes to increase the uncertainty of the national accounts.

In the long term, the accuracy and reliability of the national accounts is restored, however, because corrections in the source statistics are included in the major revisions.

Globalisation implies that Danish enterprises are increasingly organising their production with an international set-up, and this has an impact on the Danish national accounts and Danish GDP. See e.g. Statistics Denmark's analyses:

- Production abroad has an effect on Danish GDP
- The global set-up of industrial groups impacts the statistics on Danish production and income.

Consistency processing and detailed incorporation of data on the large groups of companies is resource demanding. For this reason, there is higher uncertainty for the early versions of external trade and balance of payments, and all other things being equal, this also results in revisions of the national accounts.

More information about accuracy and reliability is available in the documentation of statistics for National Accounts: Annual.

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 ESA 2010 regulation requires that Eurostat assess the quality of data reported under the ESA transmission program. This is done on the basis of the countries' quality reports which are not published independently by Eurostat. The report is prepared annually. Read the quality assessment of Denmark's national accounts in:

Quality Report, Denmark 2020 - National Accounts.

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

Preliminary annual non-financial sector accounts are prepared and published twice a year: end of March and end of June. Final national accounts are published once a year at the end of June three years after the reference year.

Major revisions are made at five years' interval, where long-term series of final national accounting years are corrected. Because of this, the accuracy and reliability of the national accounts is improved, because main revisions take all corrections in the source statistics and processing errors into account. The next major revision will be published June 2029.

Since the main purpose of the non-financial sector accounts is to provide a basis for an overall assessment of the economy's structural and cyclical trend, great emphasis is placed on the continuity in time series, and for that reason, level errors are usually not corrected until the next major revision.

The non-financial sector accounts for a given quarter are prepared in a series of preliminary versions. The quarterly national accounts and the non-financial sector accounts are consistent with the latest final annual national accounts, which is available approximately three years after the census year. A plan for the scope of quarters being calculated and revised in the individual statistical recordings is available at https://www.dst.dk/nationalregnskab. The working papers for the current annual versions of the national accounts are also available there..

6 Timeliness and punctuality

The first version of the quarterly sector accounts is released 90 days after the end of the quarter. In connection with the publication of the fourth quarter at the end of March, the first version of the annual sector accounts is also published. Almost three years after the end of the year, the final annual and quarterly national accounts are published. The sector accounts are published punctually.

6.1 Timeliness and time lag - final results

The statistics are published on an annual and quarterly basis. The first version of the preliminary annual sector accounts is published three months after the end of the reference period. The final annual sector accounts are published three years after the census year.

The quarterly non-financial sector accounts are first published 90 days after the end of the quarter.

6.2 Punctuality

The statistics are usually published without delay in relation to the pre-announced dates of publication.

7 Comparability

The national accounts are prepared according to international guidelines and, as a result, they will be comparable across countries. The current guidelines were implemented in 2014 and have been applied for revision of the national accounts back to 1966, however 1971 for institutional sectors. They reflect all parts of the national economy, so that most economic statistics contain figures that have their counterparts in the national accounts, which are e.g. fully consistent with the balance of payments and general government. For other statistics, the transition will often be complicated due to different definitions and requirements for coverage.

7.1 Comparability - geographical

From an international point-of-view, there is a high degree of comparability with respect to the sector accounts of other countries, since the Danish sector accounts have been prepared in compliance with the ESA 2010 guidelines, which is a European version of the UN's "A System of National Accounts 2008" (SNA2008).

The institutional sectors are submitted regularly to Eurostat in two different reports (annual and quarterly). After carefully validating the data, Eurostat publishes the figures in its data bank, and at the same time submits the figures to other international data banks - such as the OECD. The Danish sector accounts are made available for comparison with corresponding statistics for the other countries.

The following seasonally adjusted series are published only in Eurostat:

- **Non-financial corporations**: Compensation of employees, expenditure (D.1); Investments (P.51G); Gross value added (B.1G); Gross operating surplus and mixed income (B.2g+B.3g)
- **Households and NPISH**: Gross operating surplus and mixed income (B.2g +B.3g); Property income, income (D.4); Property income, expenditure (D.4); Current taxes on income and capital, expenditure (D.5); Social security contributions, expenditure (D.61); Social benefits except social benefits in kind, income (D.62); Other current transfers, income (D.7); Other current transfers, expenditure (D.7); Correction for changes in pension rights, income (D.8); Investments (P.51G)"

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7.2 Comparability over time

The institutional sectors are fully comparable over time, since implementation of fundamentally new international guidelines will also result in backward revisions to ensure comparability over time.

To begin with, the annual sector accounts go back to 1995, whereas annual data for the sector general government, rest of world accounts and total economy go back to 1971.

The quarterly institutional sectors are also fully comparable over time for the period since 1999, where Statistics Denmark drew up quarterly sector accounts for the first time.

7.3 Coherence - cross domain

The institutional sectors are a part of the national accounts. Accordingly, there is internal consistency between the sector-grouped macro data and the aggregate macro data for the overall economy. The system of concepts of the institutional sectors help ensure that, in principle, there is full comparability between all publications of the national accounts.

Direct comparison of the institutional sectors with micro data is more complicated, however, since different concept definitions, accounting methods and sources may be a source of discrepancies. The accounting method for e.g. disposable income and consumption differs between the macro-aggregate indicators in the institutional sectors and micro-based information in the household budget survey. This difference results in e.g. different saving rates.

7.4 Coherence - internal

Ensuring consistency between the institutional sectors and the other data of the national accounts is a very important criterion for success, since the system should be coherent and balanced. A fair share of resources is used to meet this objective in the institutional sectors, because the data of the institutional sectors is included in a vast number of contexts across the national accounts.

8 Accessibility and clarity

These statistics are published in a Danish press release. In the StatBank, these statistics can be found under the subject National accounts by sector. For further information, go to the subject page.

8.1 Release calendar

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

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.

8.2 Release calendar access

The Release Calender can be accessed on our English website: Release Calender.

8.4 News release

The quarterly sector accounts are published in Nyt fra Danmarks Statistik [Sektorfordelt nationalregnskab] (only in Danish)

8.5 Publications

The analysis [Nationalregnskabets indkomst, forbrug og opsparing opgjort for forskellige indkomstgrupper] analyses, how disposable income, consumption and saving for the period 2018 to 2022 varies across households in five different income groups. Only available in Danish

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8.6 On-line database

The statistics are published in the StatBank under the subject National accounts by sector in the following tables:

Sequence of accounts, sectors (key aggregates)

- NASL1: 1-2.1.1 Production and generation of income (main table) by transaction, sector and time
- NASL2: 2.1.2-3.1 Allocation and use of income (main table) by transaction, sector and time
- NKSO2: 2.1.2-3.1 Allocation and use of income (summary table) by transaction, sector and time
- NKSO1: 1-2.1.1 Production and generation of income (summary table) by transaction, sector and time
- NKS3: 2.3 + 2.4.2 Adjusted disposable income and actual consumption (supplementary) by transaction, sector and time

Sequence of accounts, sectors (summary)

- NASO1: 1-2.1.1 Production and generation of income (summary table) by transaction, sector and time
- VNASO1: Versionstable NASO1 - Production and generation of income (summary table) by version, transaction, sector and time
- NASO2: 2.1.2-3.1 Allocation and use of income (summary table) by transaction, sector and time
- VNASO2: Versionstable NASO2 - 2.1.2-3.1 Allocation and use of income (summary table) by version, transaction, sector and time

Sequence of accounts, sectors (detailed)

- NASD11: 1 Production (full sequence) by transaction, sector and time
- NASD12: 2.1.1 Generation of income (full sequence) by transaction, sector and time
- NASD21: 2.1.2 Allocation of primary income (full sequence) by transaction, sector and time
- NASD22: 2.2 Secondary distribution of income (full sequence) by transaction, sector and time
- NASD23: 2.4.1 Use of disposable income (full sequence) by transaction, sector and time
- NASD24: 3.1 Capital (full sequence) by transaction, sector and time

Sequence of accounts, sectors (actual income and consumption)

- NAS3: 2.3 + 2.4.2 Adjusted disposable income (supplementary table) by transaction, sector and time
- VNAS3: Versionstable NAS3 2.3 + 2.4.2 Adjusted disposable income (supplementary table) by version, transaction, sector and time

Two tables are published under **Key figures for the national accounts (GDP)**:

- NKN3: Consumption, disposable income and saving for households and NPISH,seasonal adj. by transaction, price unit and time
- NAN3: Consumption, disposable income and saving for households and NPISH by transaction, price unit and time

8.7 Micro-data access

The basic material for drawing up sector accounts is stored to a wide extent, but detailed, non-published information is not available.

8.8 Other

Figures are submitted to Eurostat and internally to ADAM (the macroeconomic model used by Statistics Denmark). Both standard tables and special tables are provided.

8.9 Confidentiality - policy

Data Confidentiality Policy for Statistics Denmark.

8.10 Confidentiality - data treatment

It is estimated that there is no need for confidentialising data at this level of publication.

8.11 Documentation on methodology

An introduction to the national accounts is available in textbook form in Bent Thage & Annette Thomsen: "Nationalregnskabet", from the series Erhverv og Samfund, Handelshøjskolens Forlag, 2004 (in Danish).

A presentation of definitions of the national accounts system's financial accounts is available in "The European System of Accounts ESA 2010".

- Non-financial sector accounts European inventory sources and methods
- Sources and method for the compilation of annual sector accounts for Denmark
- Eurostat - Institutional sector accounts - Overview
- Understanding National Accounts (OECD)

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, Economic Statistics. The contact person is Ulla Ryder Jørgensen, tel.: + 45 5149 9262 and e-mail: URJ@dst.dk.