Documentation of statistics for
Budgets and accounts of municipalities and regions 2019

1 Introduction

The budgets and the accounts of municipalities and regions inform for the economic situation in municipalities and regions. The statistics show how the funds of the municipalities and regions have been used, how they are budgeted and a status of the economic situation. The tables goes back to 2007, where the latest municipal reform came into force.

2 Statistical presentation

The statistics include the budgets, provisional and final annual accounts as well as the balances of the municipalities and regions.

2.1 Data description

The budgets, the accounts and the balances of the municipalities and regions are recorded according to a account plan, which is defined in the [Budget and accounting systems for municipalities and regions](.).

2.2 Classification system

The budgets and the accounts are based on the accounting rules in [Budget and accounting systems of the municipalities and regions](.), which contains the authorized account plan and the accounting rules. The structure of the account plan and the general accounting rules are set out in Chapter 2, the authorized account plan in Chapter 3 and the special accounting rules in Chapter 4.

Statistics Denmark receives data according to the level of detail specified in the Budget and accounting systems.

The accounting rules for respectively budget and annual accounts are not identical. In the municipal budgets, the minimum requirement for the degree of specification in main account 7 and 8 is set at the main function level with the exception of function 8.51.52. Statistics Denmark has nevertheless chosen to show data at the functional level of the main functions 7.62, 7.65 and 7.68, as there is solid data for this in the reports from the municipalities. Function 8.51.52 is the only function on main function 8.51, so statistics of main function 8.51.00 are identical to reports of function 8.51.52. There may be other variations between budgets and annual accounts, for example at the grouping level.

2.3 Sector coverage

The statistics cover the 98 Danish municipalities and five Danish regions.

2.4 Statistical concepts and definitions

Dranst: An artificial concept, consisting of the first two letters of each of the words; drift (operating expenses and income), anlæg (construction costs) and status, that is if the expense/income is related to the ongoing activity (drift), construction (anlæg) or whether it is the assets or liabilities (status).

Function: An account in the authorized account plan, divided according to purpose.

Grouping: The groupings are used to divide the functions further into individual activities or areas.

Kind: A specification of the resource consumption on main kinds, i.e. pay, goods, services, etc., and kinds, i.e. pay, goods, services, etc.

2.5 Statistical unit

The statistic is published on individual municipalities and regions with exception of the provisional accounts.

2.6 Statistical population

Budgets and accounts for Danish municipalities and regions.

2.7 Reference area

Denmark.

2.8 Time coverage

The statistic covers the period from 2007 and onwards, i.e. the period after the latest municipality reform. Older time series are available in Statistikbanken in archive (se below the list of tables).

2.9 Base period

Not relevant to these statistics.

2.10 Unit of measure

The tables are in current prices (DKK 1,000) and per capita, current prices (DKK).

The calculations of per capita, current prices (DKK) use population figures from the statbank table FOLK1A. For the annual accounts Q3 population is used in the financial year (ie, 1 July), while for the budgets population is used for Q4 of the year before the financial year (ie 1. October). Note that the amounts per capita are calculated in DKK and not DKK 1,000.

2.11 Reference period

Budgets: 01-01-2020 - 31-12-2020

Accounts and balances: 01-01-2018 - 31-12-2018

2.12 Frequency of dissemination

Annual.

2.13 Legal acts and other agreements

The statistics are compiled in accordance with Bekendtgørelse om kommunernes budget- og regnskabsvæsen, revision m.v. and Bekendtgørelse om regionernes budget- og regnskabsvæsen, revision m.v.. Further information is available in Budget and accounting systems of the municipalities and regions.

2.14 Cost and burden

The statistic is based on registers. There is thus no direct response burden. Data is delivered directly from the financial management systems of the municipalities and regions.

2.15 Comment

Additional information is available by contacting Statistics Denmark.

3 Statistical processing

Data is delivered annually from the financial management systems of the municipalities and regions. Extensive validation is performed on a micro level through error detection rules based on the official accounting system. The provisional accounts are not validated to the same extent as neither the budgets, the final accounts and the balances.

3.1 Source data

Data is delivered from the financial management systems of the municipalities and regions.

3.2 Frequency of data collection

Annual.

3.3 Data collection

Data is received electronically from the financial management systems of the municipalities and regions.

3.4 Data validation

Error detection is done on a micro level through error detection rules based on the official accounting system. The rules in the accounting system are updated several times each year according to the notices for the municipalities and regions sent out by the Ministry of Social Affairs and the Interior. The accounts for the individual municipalities and regions are also compared with the accounts of the previous years, taking account of both absolute and relative changes. All municipalities and regions are validated.

3.5 Data compilation

Municipalities and regions report the data to Statistics Denmark, where an initial control of format and setup is performed before data is loaded. Next, a thorough validation of data is performed, which in many cases lead to contact with municipalities and regions in order to correct and validate the data. Only minor errors do not lead to contact with the relevant municipalities and regions, but are corrected by Statistics Denmark. Data will be sent before publication to partners at the Ministry of Social affairs and the interior, the Ministry of Finance, KL and Danish Regions, which points out suspicions. Statistics Denmark follows up on these i.e. by contact to the relevant municipalities and regions.

Statistics Denmark does not, as a rule, make calculations, corrections and the like in case of missing data.

The provisional accounts are subject to a much less extensive data validation. This means that for the provisional accounts, Statistics Denmark only take contact to the municipalities and regions in case of no reporting or serious error in the report.

3.6 Adjustment

There is no correction of data beyond what has been described under data validation and data treatment.

4 Relevance

The budgets and the accounts for municipalities and regions are used by users interested in the municipal and regional area, and are used in national accounts and for public planning purposes, such as the annual financial agreements between the government and KL and Danske Regioner.

4.1 User Needs

The users are among others the municipalities and regions, ministries, interest organizations, the media, politicians, private businesses, and private people. The accounts are also used in a number of other areas, including national accounts for government expenditure and revenue, public planning purposes, such as the annual financial agreements between the government and KL and Danske Regioner, business cycle monitoring, and public debate.

4.2 User Satisfaction

Users can contact Statistics Denmark to express their opinion.

4.3 Data completeness rate

The statistic is not covered by EU requirements.

5 Accuracy and reliability

The statistics have great precision as the municipalities and regions report all the information and no calculations of values are made. In addition, revisions of the published figures are only made in certain circumstances. The figures should be interpreted with caution due to varying accounting methods across municipalities as well as over time.

5.1 Overall accuracy

The statistics are based on reports from the budgets and the accounts of the municipalities and regions, and a thorough error search is performed to ensure consistency with the accounting plan. However, the figures must be interpreted with caution due to both changes in the compilation methods and in the municipal/regional accounting system. For example municipalities/regions may use different accounting methods, which may result in comparable costs being placed on different functions/groupings. In addition, changes to the accounting plan are made. It could for example be a function that is split up and defined differently, whereby the development of that function is not comparable over time.

Uncertainty is significantly greater for the provisional accounts, which are not finished accounting figures, but a snapshot from when reported and not subject to the same thorough data validation as the budgets, the final accounts and the balances.

Data for neither the budgets, the provisional and final accounts nor the balances are revised. Later correction can happen, however, if errors in data or treatment of data are discovered.

Some account items are estimated to be more 'safe' than others. This can be due to the fact that they reflect reimbursements from central government and therefore possibly the subject of ministerial interest. In summary it is estimated that

- Main account 5 of the municipalities (Social works and occupation) is of very high quality

- Main account 1 (Supply plants etc.) and main account 6 (Joint expenses and administration) of the municipalities is of reasonable quality

- Main account 1 (Health) of the regions is of very high quality.

5.2 Sampling error

Not relevant for this statistic.

5.3 Non-sampling error

The statistic covers the entire target population. All municipalities and regions must report their budgets and accounts (with the exception of the provisional accounts), and missing budgets/accounts are thus not permitted. If there are blank or invalid observations or dataset the municipality or region is contacted so new data may be sent.

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 statistics are based on reports from the budgets and the accounts of the municipalities and regions, and a thorough error search is performed to ensure consistency with the accounting plan. However, the figures must be interpreted with caution due to both changes in the compilation methods and in the municipal/regional accounting system.

Uncertainty is significantly greater for the provisional accounts, which are not finished accounting figures, but a snapshot from when reported and not subject to the same thorough data validation as the budgets, the final accounts and the balances.

Data are not revised. Later correction can happen, however, if errors in data or treatment of data are discovered.

Some account items are estimated to be more 'safe' than others. This can be due to the fact that they reflect reimbursements from central government and therefore possibly the subject of ministerial interest.

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

Provisional figures are published in separate tables.

Neither data of the provisional and final accounts, the budgets nor the balances are revised. Later correction can happen, however, if errors in data or treatment of data are discovered.

6 Timeliness and punctuality

The budgets are published in mid-January, the provisional accounts are published in mid-March, the final accounts and the balances are published in the latter half of April. The statistic is usually published without delay in regards to the announced time.

6.1 Timeliness and time lag - final results

The statistics are published annually. The budgets are published in mid-January, the provisional accounts are published in mid-March, the final accounts and the balances are published in the latter half of April.

There is a period from the end of the reference period to the publication for budgets, provisional and final accounts of 3 months (budgets are approved by 15 October), 2.5 months and 3.5 months. The timing of the publications reflect the need to minimize corrections after publication.

Data for the final accounts are not revised. Later correction can happen, however, if errors in data or treatment of data are discovered.

6.2 Punctuality

The statistic has since 2007 been published without delay in regards to the announced time.

7 Comparability

The comparability are affected by the varying accounting methods across municipalities/regions as well as over time. Also, adjustments are made continuously to the accounting systems. Furthermore there is a break en data in 2007.

7.1 Comparability - geographical

There are no international comparable statistics.

7.2 Comparability over time

Statistics Denmark has since 1977 electronically received information concerning the accounts of local authorities and since 1990 the budgets. There is a break in data in 2007 due to the municipality reform, which means that the period up till 2006 are difficult to compare to the period from 2007 and forward.

In addition, the figures should be interpreted with caution due to:

- the accounting methods may vary over time

- the continuous changes, which are made to the accounting system.

7.3 Coherence - cross domain

The quarterly statement of the financial assets and liabilities of the municipalities and regions differs generally by not being final data, by only being published at a national level and by being less detailed than the final annual accounts.

The comparability between budgets and annual accounts is restricted by the fact that additional grants are not included in the budgets. Budgets are the first adopted budgets. Units, population, variables etc. however, are the same and are based on Budget and accounting systems of the municipalities and regions. There are also minor differences in the accounting rules of respectively budgets and annual accounts (see section 2.2 Groupings and classifications).

7.4 Coherence - internal

Data is from every municipality and region, thus there is internal consistency.

8 Accessibility and clarity

These statistics are published in a Danish press release. In the StatBank, these statistics are published under Municipalities and regions. See also the subject pages for the main area of municipalities and regions, as well as the subareas of municipal accounts, municipal budgets, regional accounts and regional budgets.

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

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

These statistics are published in a Danish press release.

8.5 Publications

Publications only in Danish.

8.6 On-line database

These statistics are published in the StatBank in the following tables:

Municipal budgets:

- BUDK1: Municipality budgets (DKK 1,000) by municipality, main account, dranst, kind and time
- BUDK2: The financial part of the municipality budgets (DKK 1,000) by municipality, dranst, kind and time
- BUDK32: Budgets of municipalities (DKK 1,000) by municipality, function, dranst, kind and time
- BUDK53: Kommunale driftsbudgetter (1.000 kr.) by kommune, gruppering, art and tid

Municipal accounts:

- REGK11: Municipality accounts (DKK 1,000) by region, main account, dranst, kind and time
- REGK31: Accounts of municipalities (DKK 1,000) by region, function, dranst, kind and time
- REGK2: The financial part of the municipality accounts (DKK 1,000) by region, dranst, kind and time
- REGK4: Balance of municipalities (DKK 1,000) by region, function and time
- REGK100: REGK100Operating detaliled accounts (DKK 1,000) by region, functions, dranst, ownership, grouping and kind

Municipal provisional accounts:

- REGK1E: Municipality provisional accounts (DKK 1,000) by main account, dranst, kind and time
- REGK3E: Accounts provisional municipalities (DKK 1,000) by function, dranst, kind and time

Regional budgets:

- BUDR1: County budgets (DKK 1.000) by county council district, main account, dranst, kind and time
- BUDR32: County budgets (DKK 1.000) by county council district, function, dranst, kind and time

Regional accounts:

- REGR11: Regionernes regnskaber by county council district, main account, dranst, kind and time
- REGR31: Regionernes regnskaber by county council district, main account, dranst, kind and time
- REGR55: Region accounts by county council district, main account, authorized group, kind and time

Regional provisional accounts:

- REGR1E: Regions provisional accounts by main account, dranst, kind and time
- REGR3E: Regions provisional accounts by function, dranst, kind and time

8.7 Micro-data access

Researchers and other analysts from authorized research institutions, can be granted access to the underlying micro data by contacting [Research Services](#).

8.8 Other

With interest in data, which are not accessible in the StatBank, you can contact Statistics Denmark with an inquiry. See more [here](#).

8.9 Confidentiality - policy

[Data privacy policy](#) in Statistics Denmark.

8.10 Confidentiality - data treatment

Only discretionary accounts are made, which are not finalized, but a snapshot from then. Thus, microdata for the preliminary accounts are available only at national level.

8.11 Documentation on methodology

[Budget- og regnskabssystemerne for kommuner og regioner](#)

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 National Accounts. The person responsible is Helene Gjermansen, tel. + 45 2476 7009, e-mail: hgj@dst.dk

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