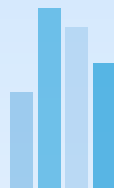
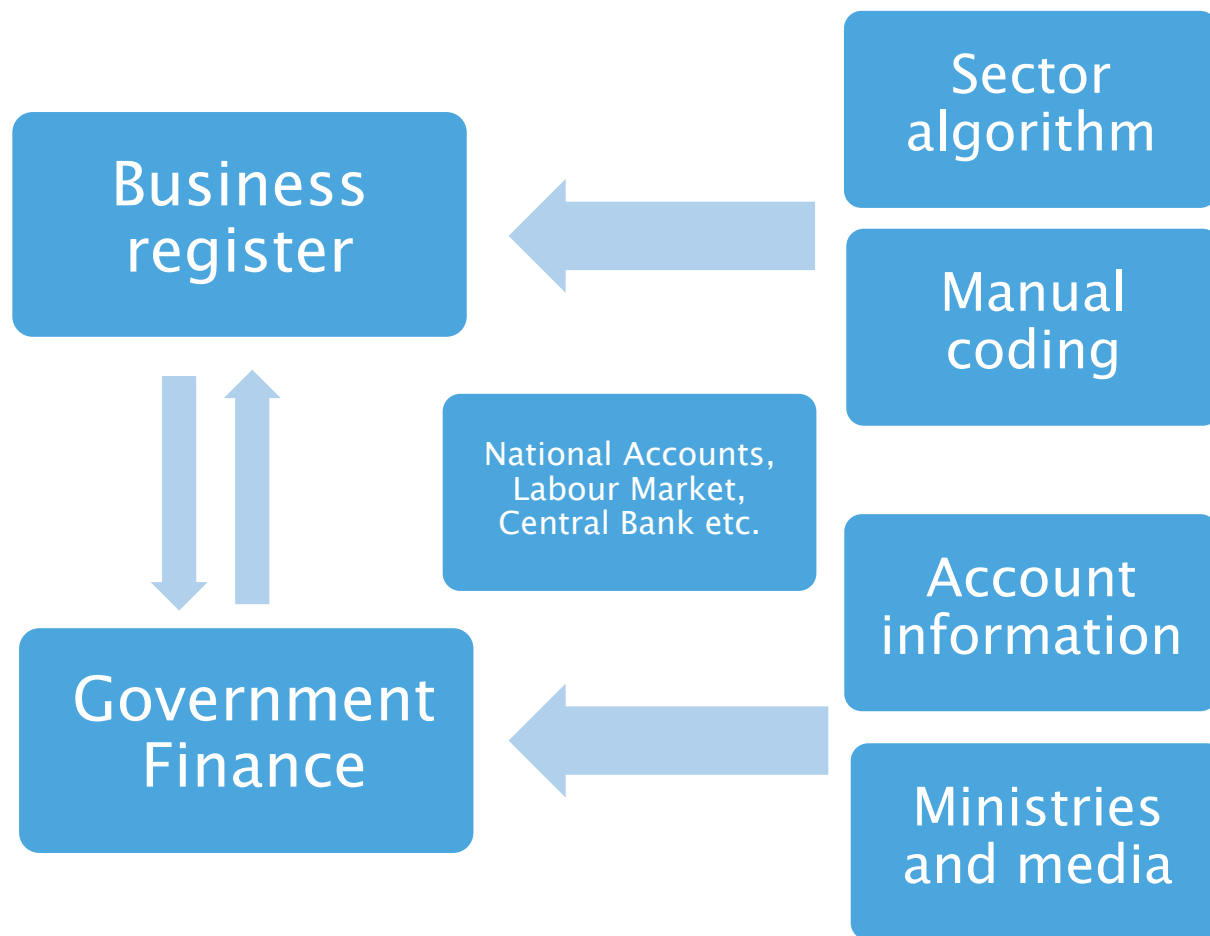


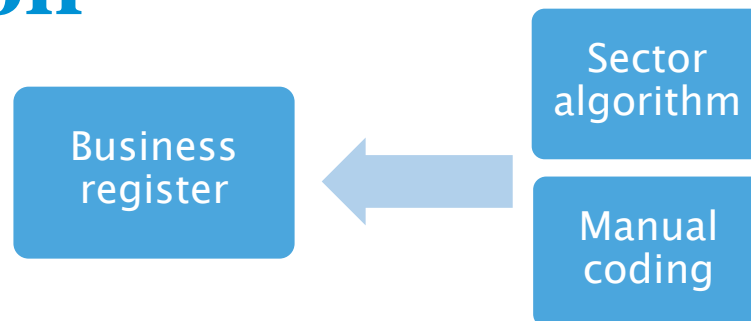
Sector classification in Denmark



Sector classification



Sector classification



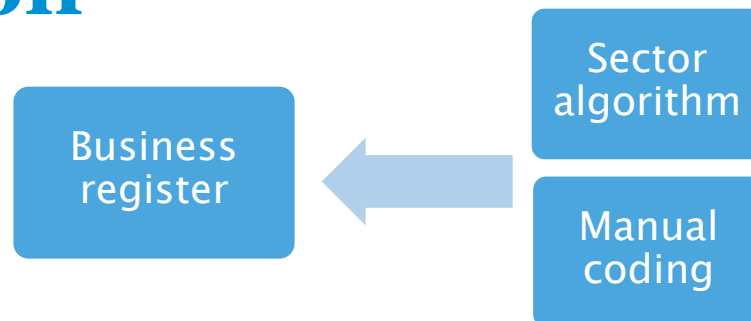
33 sectors in BR...

- S.11 Non-financial corporations (7 sub-sectors)
- S.12 Financial corporations (17 sub-sectors)
- S.13 General government (7 sub-sectors)
- S.14 Households
- S.15 NPIsH

...22 of these are public

Sector classification

Sector algorithm with 44 rules...

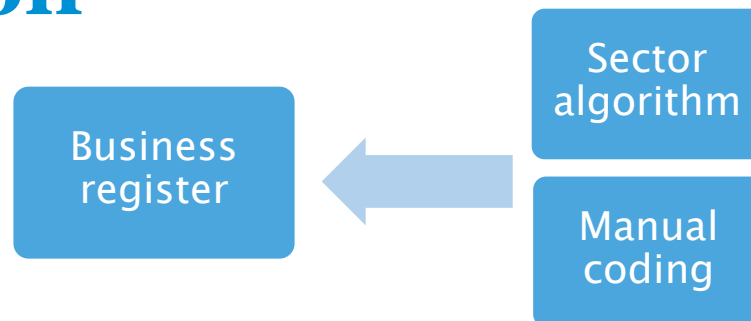


Rule				CBR sector	ESA2010 sector		Comments
12	if	Legal form code	230, 260				
	then			71	131100		
		exceptions					
	if		central government quasi corporation				list from Statistics Denmark's 5th Division – public corporations (Accounts for the public sector). E.g. The Danish Financial Supervisory Authority
	then			11	110010		

... translated into 152 statements

industry from	industry to	legal from	legal form to	sector
10000	999999	230	230	71
10000	999999	260	260	71

Sector classification



"Problematic" areas

- Public vs private corporations
- Non-profit institutions

Solution

- Manual treatment (approx. 2000 units)
 - Identified by industrial code and legal form
 - Accounts of municipalities

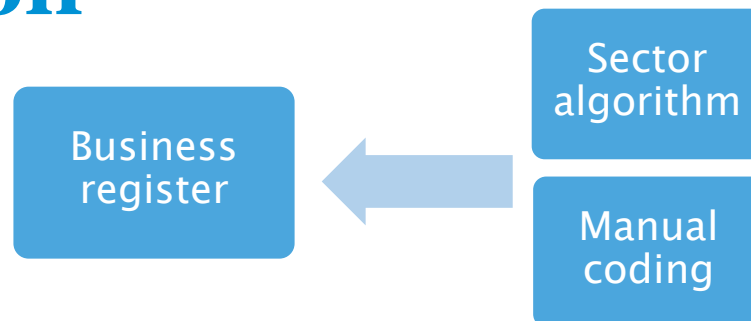
Sector classification

Monthly validation of the population

- Change of industry code
- Change of sector
 - Public corporation
 - General government
 - NPIsH

Other

- Working group inside Statistics (BR, Government Finance, National Accounts, Labour Market and Business Structures)
- Co-operation with Central Bank (focus on S.12 and entities with significant influence on financial statistics)

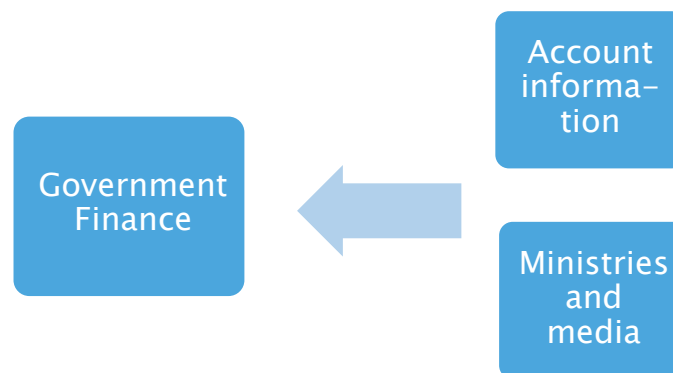


Sector classification

Central government

- Account information is used for sector allocation of entities included in the central government accounts
- Entities can be identified by the account number

- Two kinds of entities
 - Non-market
 - Market
- Entries of market entities are classified different from those of non-market entities

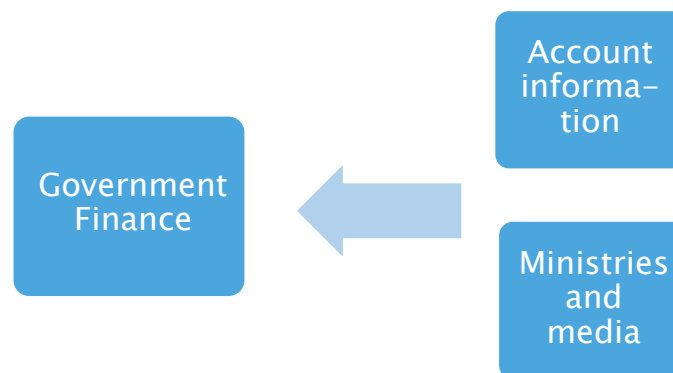


Sector classification

Central government – NPI

- Account information and information from ministries and media is used for sector allocation of entities not included in the central government accounts
- These government controlled NPIs is mostly to be found inside the educational area

- These NPI's are included in the database with the same classification of transactions as other government non-market entities

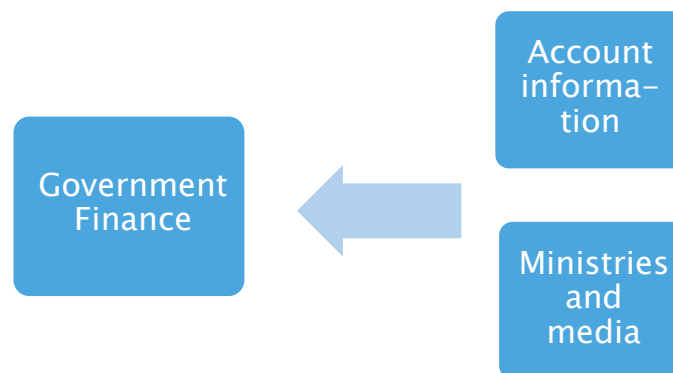


Sector classification

Local government

- Account information is used for sector allocation of entities included in the local government accounts
- Some local government activities are defined as being market activities
 - Energy and water supply
 - Sewage, waste disposal, housing and transport

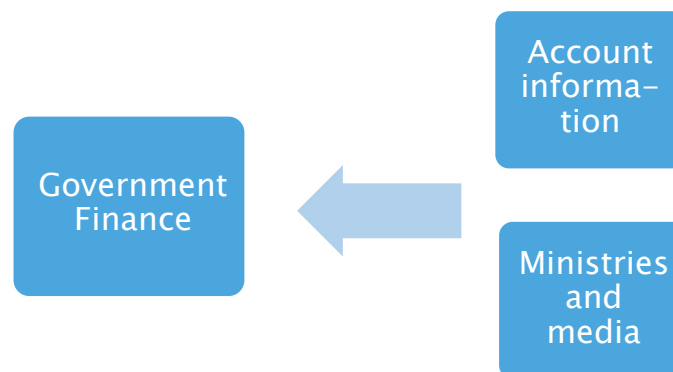
- Like under central government the entries for market entities are classified differently



Sector classification

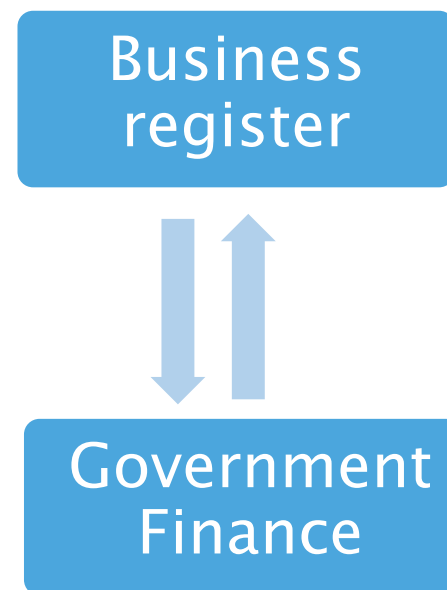
Local government – NPI

- Most NPIs controlled by local government are included in the accounts of local government and therefore no special effort is needed to collect account information for these



Sector classification

- Government Finance responsible for defining the sector algorithm and the manual validation in Business Register
- National account statistics for
 - Public corporations (part S.11 /S.12)
 - Financial corporation sector (S.12)
 - Government sector (S.13)
 - NPIsH (S.15)
- Business Register responsible for the practical implementation of the sector code in BR



Sector classification

Questions?

ESA tables - yearly

- Yearly government finance statistics are only transmitted to Eurostat (except tax data)
- Other international institutions get DK government finance statistics from Eurostat database
- Eurostat transmission program sets out the rules for what to transmit, when to transmit and how to transmit government finance statistics
- Three tables relevant in this context

ESA tables - yearly

- Table 2 – current and capital expenses/ revenue
- Transmitted 4 times a year (period 1990 to t-1)

					General government	Central government	State government (5)	Local government (5)	Social security government (5)
				SECTOR ►	S13	S1311	S1312	S1313	S1314
TRANS ▼	CPSECTOR ▼	DC_AL ▼	CONS ▼	Control ▼►	1=2+...+5	2	3	4	5
P1	Z	2	N	1=2+3	546.204,00	176.994,00	M	366.058,00	3.153,00
P1M	Z	2	N	2	53.877,00	23.326,00	M	30.541,00	9,00
P13	Z	2	N	3=4+5	492.328,00	153.668,00	M	335.516,00	3.144,00
P131	Z	2	N	4	L	L	M	L	L
P132	Z	2	N	5	492.328,00	153.668,00	M	335.516,00	3.144,00
P1O	Z	2	N	6=2+4	53.877,00	23.326,00	M	30.541,00	9,00
P2	Z	1	N	7	180.850,00	64.639,00	M	115.414,00	797,00
B1G	Z	3	Z	8=1-7	365.354,00	112.355,00	M	250.644,00	2.356,00
K1	Z	1	N	9	35.500,00	17.024,00	M	18.476,00	0,00

ESA tables - yearly

- Table 11 – COFOG data
- Transmitted 3 times a year (period 1990 to t-1)

Annual	TRANSACTION	Gross capital formation + Acquisitions less disposals of non-financial non-produced assets	Gross capital formation	of which, Gross fixed capital formation (4)	Acquisitions less disposals of non-financial non-produced assets	Compensation of employees	Subsidies
COFOG ▼ (3)	TRANS ►	OP5AK2	P5	P51	K2	D1	D3
	CONS ►	N	N	N	N	N	N
	Control ▼►	1=2+4	2	3	4	5	6
G (2)	1=2+12+18+25+35+42+49+56+63+72	46.173	45.996	45.996	176	334.767	46.665
G010	2=3+..+11	7.241	7.185	7.185	56	30.894	199
G0101	4	1.002	993	993	9	6.582	0
G0102	5	4	4	4	0	602	0
G0103	6	3.818	3.777	3.777	41	830	0
G0104	7	534	559	559	-25	8.720	199
G0105	8	14	14	14	0	208	0

ESA tables - yearly

- Table 9 – Tax data (two tables)
- Transmitted 2 times a year (period 1990 to t-1) to Eurostat, but also a yearly transmission to OECD

		General government	Central government	State government	Local government	Social security funds	The institutions of the EU	General government and Institutions of the EU
	SECTOR ►	S13	S1311	S1312	S1313	S1314	S212	S13P
TRANS ▼	Control ▼►	1=2+3+4+5	2	3	4	5	6	7=1+6
D2	1=2+26	305.054,00	279.989,00	M	25.065,00	M	2.995,00	308.049,00
D21	2=3+4+13	266.440,00	266.196,00	M	244,00	M	2.995,00	269.436,00
D211	3	181.629,00	181.629,00	M	M	M	M	181.629,00
D212	4=5+6	M	M	M	M	M	2.995,00	2.995,00
D2121	5	M	M	M	M	M	2.962,00	2.962,00
D2122	6=7+..+12	M	M	M	M	M	33,00	33,00
D2122A	7	M	M	M	M	M	33,00	33,00