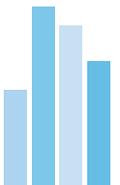


# The detailed Integrated Government Accounts (DIOR) database

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- Structure of entries and sources
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# Structure of entries and sources

## Budgetary units

- Central government accounts
- Municipality and regional accounts
- Accounts for Social security funds
  - Unemployment funds

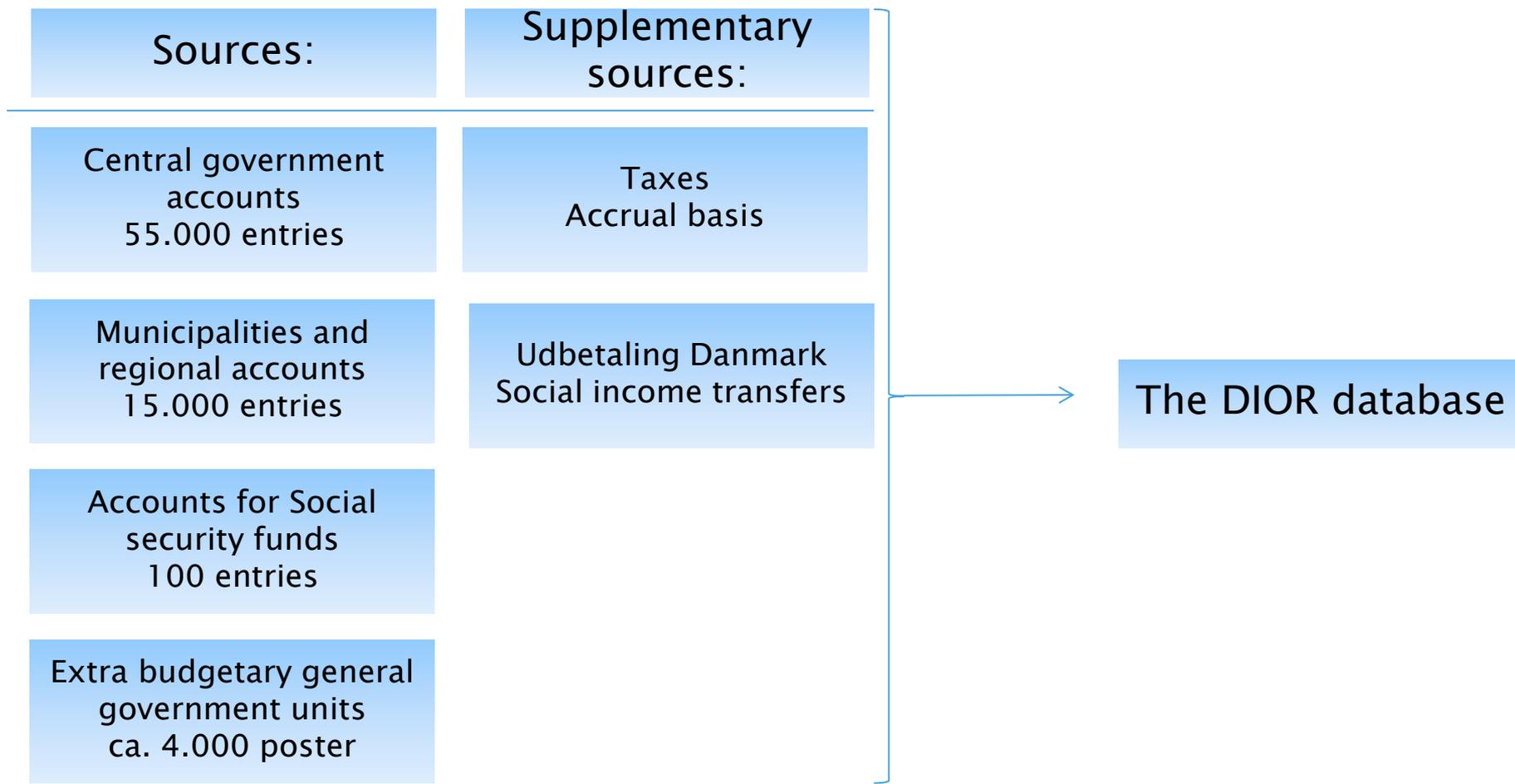
# Structure of entries and sources

## Extra budgetary units

- Central government extra budgetary units
  - Universities
  - Secondary schools
- Local government extra budgetary units
  - Tourist information agencies



# Structure of entries and sources



# The classification process (75000 entries)

## Overview

### Automated process

- Codes are applied using a matching process:
  - type of transaction (ESA/SNA classification)
  - COFOG
  - Industry
- Non matched and trivial entries are coded automatically using conversion rules from primary accounts to GFS/national accounts

### Manual process

- Manual classification is applied on residual entries (around 5000 entries)
- A classification manual is used for the manual classification

### Validation of data

- Logic tests
- Inspection of time series at micro level

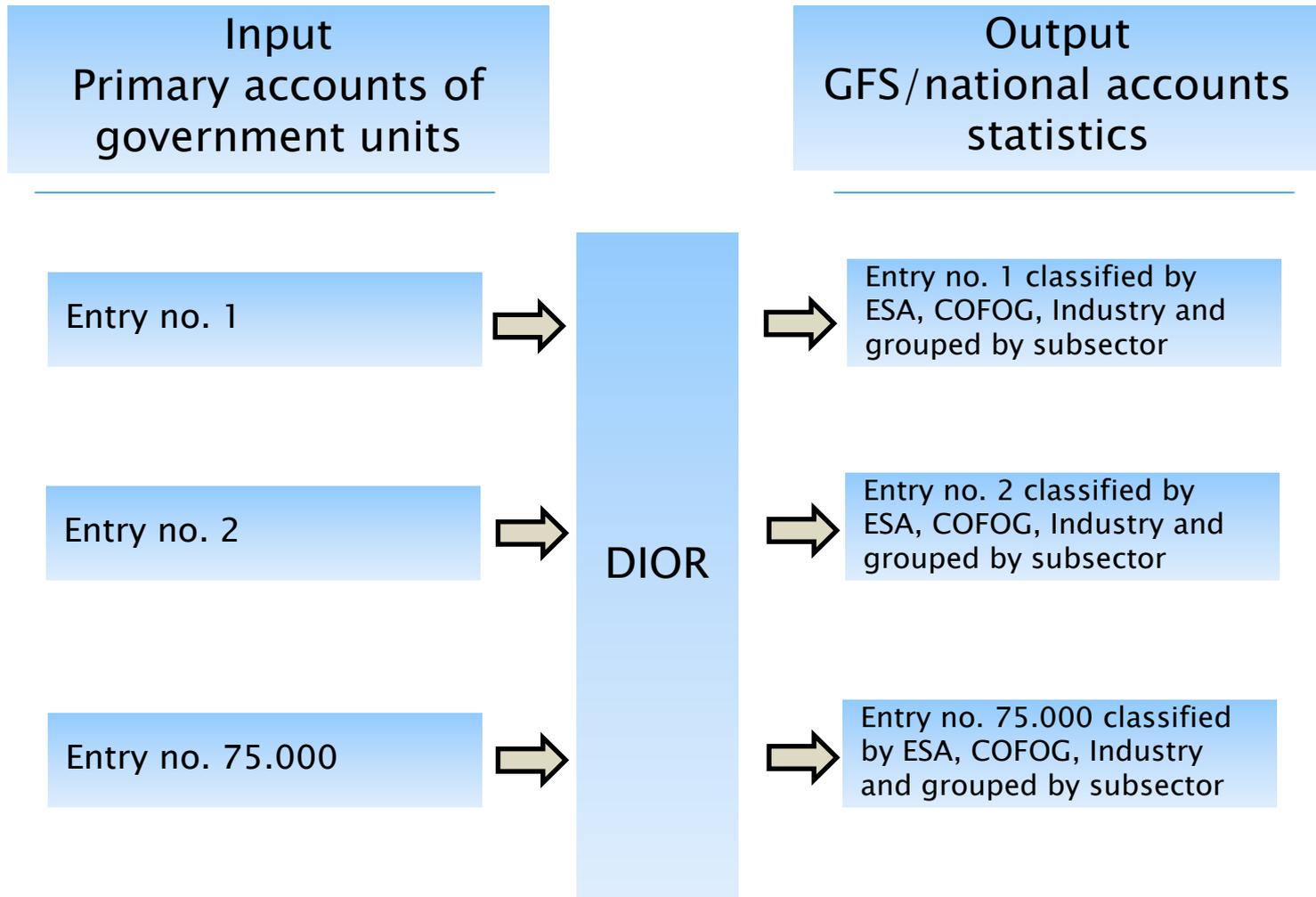


# Supplementary corrections

- All calculations and adjustments are made as supplementary corrections to the original entries and not by substituting the entries
- This helps keeping track on the transition from primary data to national accounts variables and aggregate/GFS statistics



# Micro-macro link



# Micro-macro link

Two types of questions can be answered:

1. How has a given transaction in a certain government institution been classified in GFS/national accounts and with which effect on government consumption, deficit etc.?
2. Where does an expenditure/revenue category in GFS have its origin in primary accounts of government units?



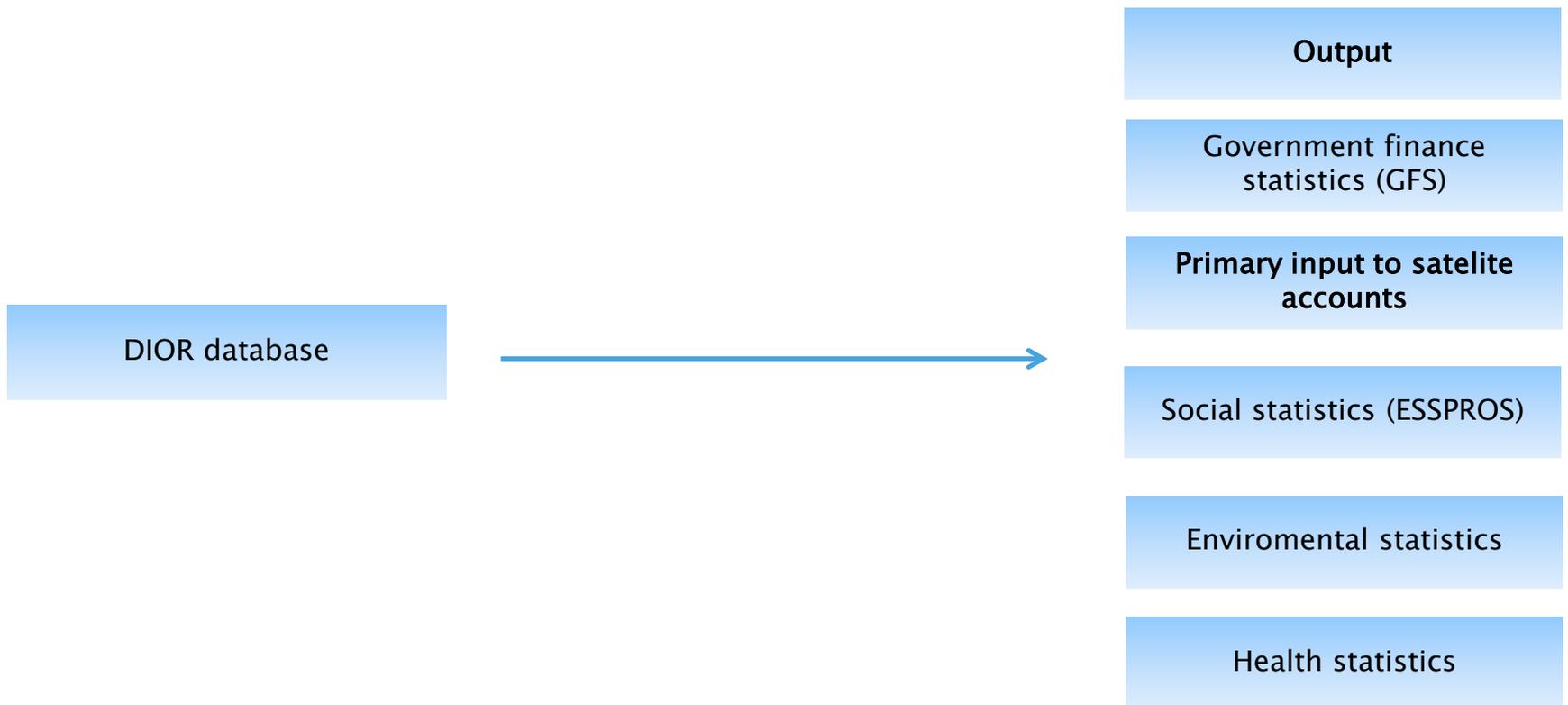
# Overview of paragraphs/sections

§ 01–45	Central government accounts
§ 51	Consolidation
§ 52–56	Various national account calculations and imputations
§ 56–59	Extra budgetary units
§ 61	State Church calculations
§ 62	State Church Accounts
§ 63	Social security funds
§ 64–69	Various national account calculations and imputations
§ 70	Local government accounts (regions)
§ 71–79	Various national account calculations and imputations
§ 80	Local government accounts (municipalities)
§ 81–89	Various national account calculations and imputations

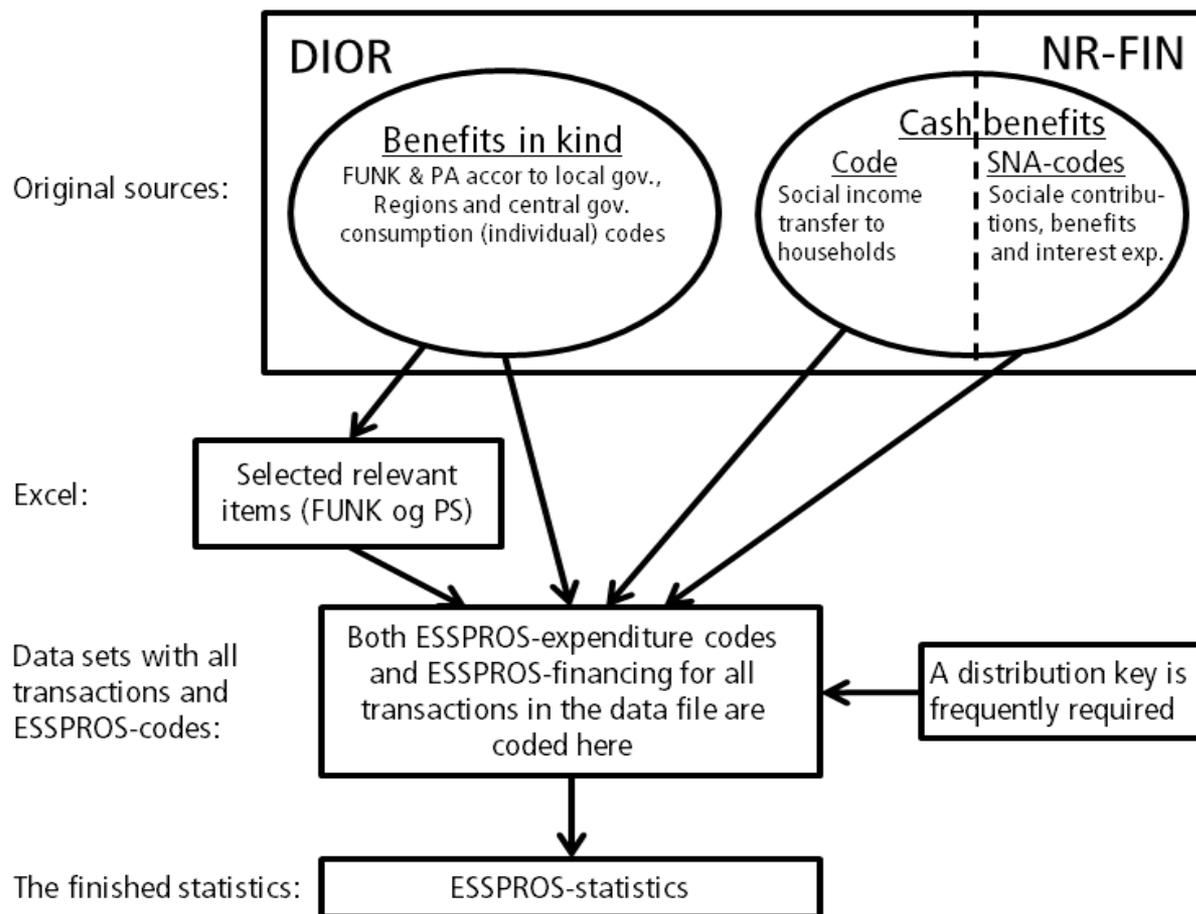
Central government	RED
Social security	YELLOW
Local government	BLUE



# Output



# From DIOR to ESSPROS



- Thank you for your attention

