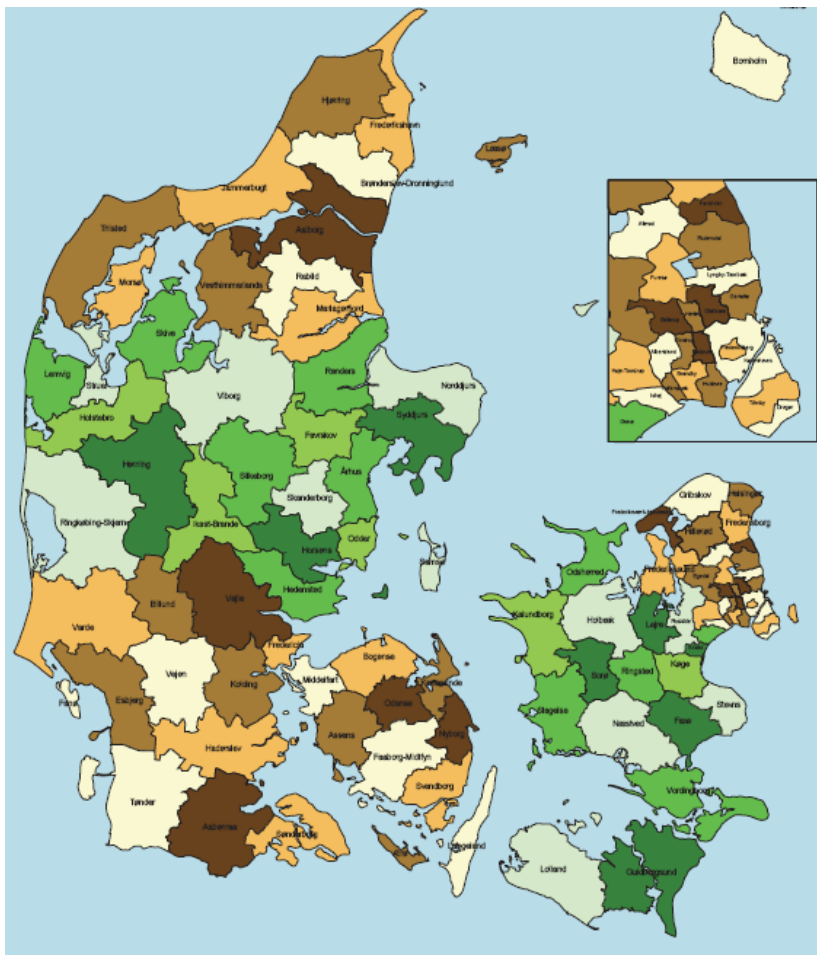


Data on municipalities and regions in Denmark

Structure of local government (municipalities and regions)

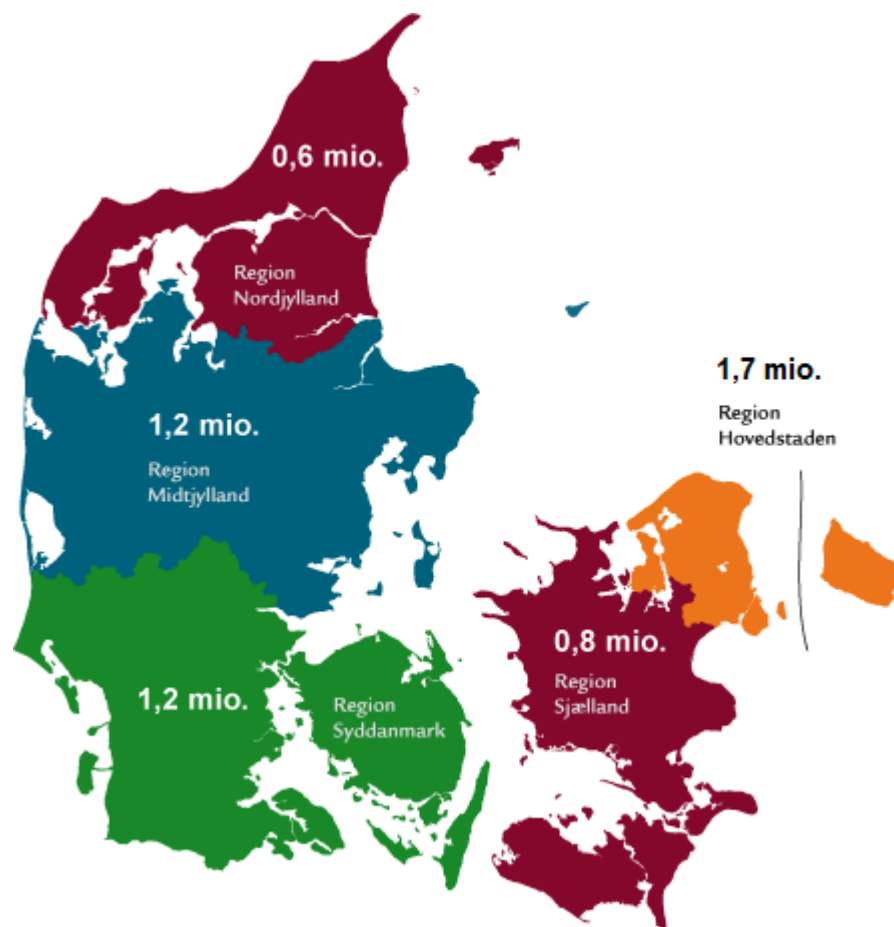


- 5 regions
(populations of 0,6 – 1,7 million)
- 98 municipalities
(populations of 2.000 – 560.000)

Responsibilities - municipalities

- Primary education
- Child care
- Care for the elderly
- Granting and payment of cash assistance, pensions, and other social benefits
- Care of mentally and physically disabled people
- Job activation and employment projects
- Supply of water, heat, electricity, removal of refuse, and purification of discharge water
- The local road network
- Libraries, local sports facilities, and other cultural activities

Responsibilities - regions



- Hospitals and health insurance
- Infrastructure
- Environmental protection

Delegation of tasks

- Municipalities:
 - Responsible for most tasks
 - Close to the citizens
 - Democratically elected municipal board
 - Financed by taxes
- Regions
 - Responsible for tasks requiring a larger population base
 - Democratically elected regional board
 - Financed by transfers from central government

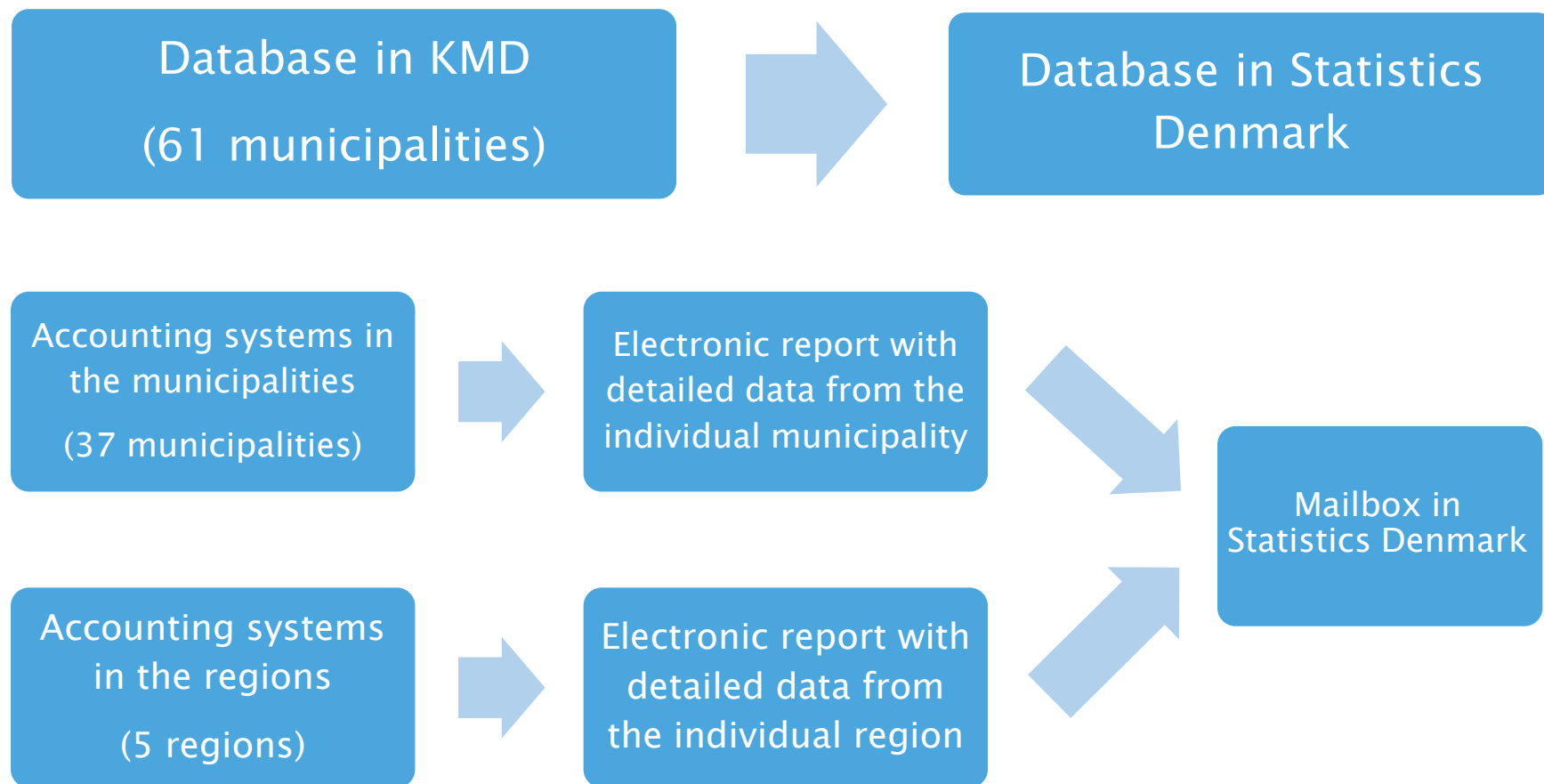
Data collection – time schedule

Time of data collection	Type of data, year (t)	Publication of accounts/budgets	Publication in the national accounts
February, year (t+1)	Provisional accounts	March, year (t+1)	March, year (t+1)
April, year (t+1)	Final accounts and balance sheets	May, year (t+1)	June, year (t+1)
November, year (t-1)	Budgets	January, year (t)	March, year (t)
April, year (t)	Quarterly accounts (1st quarter)	May, year (t)	June, year (t) (partly May)
July, year (t)	Quarterly accounts (2nd quarter)	August, year (t)	September, year (t) (partly August)
October, year (t)	Quarterly accounts (3rd quarter)	November, year (t)	December, year (t) (partly November)
January, year (t+1)	Quarterly accounts (4th quarter)	February, year (t+1)	March, year (t+1) (partly February)

Data delivery to Statistics Denmark

- One major system (KMD) and 4-5 smaller systems
- The accounting system is standardized by the Ministry for Economic Affairs and the Interior.
- The committee for the standard accounting system has the following institutions represented:
 - Ministry for Economic Affairs and the Interior
 - Ministry of Finance
 - Nationwide organization for the municipalities (KL)
 - Nationwide organization for the regions (Danish Regions)
 - Statistics Denmark
 - Accountants
- The committee is used for information, decisions, and informal talks

Data delivery to Statistics Denmark



Data processing - debugging

- Pooling of data
- Debugging by comparing data to previous budgets, accounts, or quarterly data
- Debugging by comparing data to the standard accounting system
- Contacting municipalities and regions about
 - questions regarding data
 - larger errors that must be corrected
 - errors that may influence their reimbursement from the central government

Data processing - corrections

- All corrections are made through a SAS-program – no manual corrections or corrections in the data files
- Everything is documented
- Easy to roll back the database if needed, or 're-correct' errors if a municipality or region wants something changed later
- Easy to see changes in previous datasets in case of similar (or identical) errors in later datasets

Later corrections

- Corrections after publication of annual data happen only in case of larger errors in data, or errors that significantly influence central government reimbursement
- Quarterly accounts are not finished accounts, but only a view of the situation around 10 days after the end of the quarter. Corrections happen if new data is received, but will generally not be changed until the next publication. The KMD datafile includes all four individual quarters; the rest of the data files are a sum of the year.

Data processing – validation and outside assistance

- Outside assistance in regards to data validation of the annual budgets and accounts (not quarterly data)
 - Ministry for Economic Affairs and the Interior
 - Ministry of Finance
 - Nationwide organization for the municipalities (KL)
 - Nationwide organization for the regions (Danish Regions)
- Preliminary results only. The final accounts are not shared until the publication date
- Assistance only. No influence on decisions or results

Data processing – outside assistance

- Advantages:
 - Agreement about the results of the accounts and budgets at the time of publication
 - The four institutions have more knowledge of the current situation in the municipalities and regions – better and faster validation
- Disadvantages
 - Political interests and the desire to have numbers early
 - Potential leak of data – one contact person in each institution, but data is shared by them as needed