10. Main data sources used

10.0 Statistical surveys and other data sources used for the production approach

The sources used for the production approach are:

- Accounts Statistics for Non-Agricultural Private Sector
- General Government Finances
- Public Sector Finances
- Economic Accounts for Agriculture
- Industrial Accounts Statistics
- Accounting Statistics for public corporations
- Industry-specific accounts statistics
- SLS-E statistics

Below is a more detailed description based on Statistics Denmark's Quality declarations.
The most important sources are:

- Accounts Statistics for Non-Agricultural Private Sector
- General Government Finances
- Public Sector Finances

10.0.1 Quality Declaration for Accounts Statistics for Non-Agricultural Private Sector

10.0.1.1 Statistical presentation

The statistics are essentially aggregations of items of the annual accounts of business enterprises, notably items of the profit and loss account, the balance sheet and the statement of fixed assets.
Thus, a wide range of subjects are covered, e.g. turnover, purchases, expenses, profits, assets, liabilities and investment. Results are compiled and published at both enterprise and establishment level, including distributions according to kind of activity, form of ownership, size group and region.
The data collected from all sources are combined in such a way that a complete set of accounting items is computed for each business enterprise and its component units (establishments) in the survey population. The resulting survey files can easily yield alternative breakdowns and tabulations, in addition to those published.

10.0.1.2 Data description

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10.0.1.3 Classification system

The industry coding follows the Danish industrial classifications, Dansk Branchekode 2007 (DB07), which is the national version of NACE rev. 2. A complete overview can be found at the DB07 site.
Form of ownership: Enterprises may be distinguished according to legal types, such as sole traders, partnerships, limited-liability corporations, government bodies, etc.
Size groups: In publications the size groups mostly refer to employment in terms of full-time equivalent persons. The most frequently used categories are 0-9, 10-19, 20-99 and 100+ employed persons (including working proprietors).
Regions: The regions used when publishing the accounts statistics at establishment level are the Danish provinces ("landsdele").

10.0.1.4 Sector coverage

At enterprise level, comparable statistics (time series) are available from 1994 for construction and retail trade, from 1995 for manufacturing industries, from 1998 for wholesale trade, and from 1999 for the remaining part of the private secondary and tertiary industries.

At establishment level, comparable statistics are available from 1995 for construction, retail trade and manufacturing, from 1998 for wholesale trade, and from 1999 for the remaining part of the private secondary and tertiary industries.

10.0.1.5 Statistical concepts and definitions

Average: Is calculated for each industry (or size group etc.) using the accumulated figures for the relevant accounting items. The figures of large enterprises will weigh more than the figures of small enterprises.
Capital and Reserves: The owners part of the capital of the enterprise. It's calculated as Total assets minus (Provisions for liabilities and charges plus Debts).

Cost of Goods Consumed: Purchases of goods and energy plus/minus changes in stocks.
Current Assets: Stocks, debts receivable, cash.
Enterprise: Usually corresponding to the legal unit, e.g. limited-liability corporations, sole traders, partnerships, etc. In a few cases several legal units which are run as one entity are gathered into one enterprise.
Establishment: An enterprise or part of an enterprise that is situated in a single location and produces one -- or mainly one -- sort of goods and services.
Financial Expenses: Interest payable and similar charges, depreciation etc. on financial current or fixed assets.
Financial Receipts: Receipts from interest, dividends, income from participating interests, profit due to appreciation and on exchanges.
Fixed Assets: Part of the capital of the enterprise which are meant to be kept e.g. land, buildings, machinery, equipment, patent, shares, and bonds.
Gross Profit Ratio: Turnover minus Cost of goods consumed minus Cost of subcontractors and other work done by others on your firms materials measured in per cent of Turnover.
Investment: Increase and decrease of assets. Increase (acquisitions) is stated at book value before any adjustments. Assets acquired through financial leasing are included. Decrease (disposals) is stated at selling price (if not known then the written-down value).
Long-term Debts: Debts payable later than 1 year.
Median: The enterprises are sorted according to their size of the relevant figure or ratio. The median is the figure or ratio of the enterprise which are placed exactly in the middle of this sequence. The figures of large enterprise will not weigh more than the figures of small enterprises.
Net Profit Ratio: Profit or loss before financial and extraordinary items measured in per cent of Turnover and Other operating income.
Number of Employees: Persons on the payroll in full-time equivalent units.
Number of Persons Employed: For corporations equal to number of employees. For sole traders etc. are added an estimated number of owners namely +1 for single proprietors/self-employed and +2 for partnerships.
Other Operating Income: Secondary income.
Proprietary Ratio: Capital and reserves measured in per cent of Total liabilities.
Provisions for Liabilities and Charges: Obligations where the exact amount or due date is not known with certainty, e.g. deferred taxation.
Return on Equity: Profit or loss for the financial year after Corporation tax measured in per cent of the average of the Capital and reserves during the year.
Short-term Debts: Debts payable within 1 year.
Turnover: Turnover represents the net sales. Included are capitalized work performed by the firm for own purposes and all charges (transport, packaging, etc.) passed on to the customer. Excluded is reduction in prices, rebates, discounts, VAT and excise duties. Income classified as other operating income, financial income and extraordinary income in company accounts is also excluded from turnover.
Value Added: Turnover plus Other operating income minus consumption of goods and services.
Value Added (percent): Value added in per cent of Turnover and Other operating income.

10.0.1.6 Statistical unit

Enterprise: Usually corresponding to the legal unit, e.g. limited-liability corporations, sole traders, partnerships, etc. In a few cases several legal units which are run as one entity are gathered into one enterprise.
Establishment: An enterprise or part of an enterprise that is situated in a single location and produces one -- or mainly one -- sort of goods and services.

10.0.1.7 Statistical population

Usually corresponding to the legal unit, e.g. limited-liability corporations, sole traders, partnerships, etc. In a few cases several legal units which are run as one entity are gathered into one enterprise.

10.0.1.8 Reference area

Denmark.

10.0.1.9 Time coverage

The purpose of Accounts statistics is to analyze the activity level and of the structure of the Danish business sector. This means that the statistics should be seen as a primary source of financial data for analytical studies of Danish business enterprises, including data required for the evaluation and conception of Government policies and decisions affecting the business community. Moreover, the accounts statistics are an essential input to the Danish national accounts statistics, and they provide the bulk of Denmark's contribution to EUROSTAT's structural business statistics at European level.
Until the late 1980's, Statistics Denmark produced questionnaire-based accounts statistics covering manufacturing industries, construction and the distributive trades. Apart from manufacturing, these statistics were discontinued because it was introduced in 1986, that Danish business enterprises should submit to the tax authorities (SKAT) a standardized list of items from their accounts. These items were well suited for statistical purposes, but just a few years later the list of items was cut drastically and many firms were exempted from the system, so it became necessary to reintroduce statistical questionnaires and use the SKAT data as a supplement only. Otherwise it would not have been possible to satisfy national and Eurostat requirements in the field of structural business statistics.
From 2005 the following accounts data are available from SKAT: turnover, consumption of goods, depreciations, profit or loss before financial and extraordinary items and corporation tax, profit or loss before corporation tax, corporation tax, closing stocks, fixed assets, capital and reserves, total assets/liabilities, increase in investment, and decrease in investment. Furthermore are from SKAT received employers' reports on the wages and salaries to their employees. The new type of business accounts statistics started with the reference year 1994, covering construction and retail trade at the enterprise level.
Manufacturing was added from 1995, when the former type of statistics for that sector was discontinued. At the establishment (i.e. workplace) level, regional statistics have been published since the reference year 1995, covering manufacturing, construction and retail trade.
Wholesale trade was added from 1998 and the remaining part of the private secondary and tertiary industries from 1999. So results are published at the national level relating to enterprises (legal units) and from 1995 also at the regional level relating to workplaces.
The new statistics of business accounts cover construction and retail trade from the reference year 1994 at enterprise level (i.e. for legal units, such as corporations and sole traders) and from the reference year 1995 at establishment (workplace) level.
The coverage was extended to manufacturing industries from 1995, to wholesale trade from 1998, and to the remaining part (with a few exceptions) of the service industries from 1999 (air transport, post and telecommunications only from 2001).

10.0.1.10 Unit of measure

The unit of measure is number, millions kr., thousand millions and percent depending on variable where it is published.

10.0.1.11 Reference period

The accounts statistics for a given year t, relate to annual accounts ending in the period from 1 May of year t to 30 April of year t+1.

10.0.1.12 Frequency of dissemination

Annual statistics, both at enterprise level and at establishment level (regional data).

10.0.1.13 Legal acts and other agreements

The Act on Statistics Denmark (Act no. 599 of 22 June 2000), § 8 and 12.

Council Regulation no. 295/2008 on Structural Business Statistics (SBS) requires the EU countries to submit to Eurostat information regarding business revenues, expenditures, value added, employment, wages and salaries, investment, etc. In Denmark the bulk of this information is obtained from the accounts statistics.

10.0.1.14 Cost and burden

In 2012 the response burden imposed on business enterprises in reporting data for the accounts statistics was estimated to be 4.8 million DKK.

10.0.1.15 Comment

For more information (in Danish) regarding the questionnaire, accounting concepts, etc., see: www.dst.dk/regn

10.0.1.16 Statistical processing

Direct surveying: The most thorough coverage is extended to the firms that are selected for direct surveying. They are given the choice of either filling in a lengthy questionnaire or submitting their annual accounts plus detailed specifications. The questionnaire is modelled on the list of items set out in the Danish annual accounts legislation, so as to facilitate responding.

10.0.1.17 Source data

• Questionnaires
• The Central Customs and Tax Administration (SKAT data)
• The business register
• The Drugs Administration Agency (pharmacy accounts)

10.0.1.18 Frequency of data collection

The accounts statistics for a given year t, relate to annual accounts ending in the period from 1 May of year t to 30 April of year t+1.

10.0.1.19 Data collection

A) Direct surveying: The most thorough coverage is extended to the firms that are selected for direct surveying. They are given the choice of either filling in a lengthy questionnaire or submitting their annual accounts plus detailed specifications. The questionnaire is modelled on the list of items set out in the Danish annual accounts legislation, so as to facilitate responding. The data obtained by direct surveying are keyed into a data entry system which comprises error detection and verification procedures. Thus, the data are checked for accounting inconsistencies, and warning messages are written out if significant deviations are found when comparing with last year's data or with figures for firms in the same stratum (form of ownership / activity / size group). Frequently the respondents are contacted for clarification. The resulting data for the direct-surveyed firms are regarded as highly reliable. In terms of turnover these firms (including those of B below) accounted for 71 per cent of the total for 2012.
B) Pharmacies: All Danish pharmacies must submit a standardized set of accounts to the Drugs Administration, which sends a file containing the audited accounts to Statistics Denmark. On some points the pharmacy accounts differ from the items of Statistics Denmark's questionnaire, but it is possible to estimate the missing data, so the overall quality is high.
C) Accounts data: The data from the Danish tax authorities (SKAT) does not comprise so many items as Statistics Denmark's questionnaire, but the quality of the data is regarded as high, because they are used for individual tax assessment. By stratified imputation the data aggregates from SKAT are distributed among the more detailed items, and in the opinion of Statistics Denmark the resulting item values are reasonably reliable. The firms contributed from SKAT accounted for 17 per cent of total turnover in the 2012 survey.
D) The rest: Many (especially small) firms are not covered by the sources A to C, so the available information is limited. Stratified imputation based on employment size groups is used to fill the gaps, but this method yields results with large margins of error. However, the firms of the "rest" population accounted for only 12 per cent of turnover in the 2012 survey, so the negative effect on the overall quality of the accounts statistics is limited.

10.0.1.20 Data validation

The data obtained by direct surveying are keyed into a data entry system which comprises error detection and verification procedures. Thus, the data are checked for accounting inconsistencies, and warning messages are

written out if significant deviations are found when comparing with last year's data or with figures for firms in the same stratum (form of ownership / activity / size group).
Frequently the respondents are contacted for clarification. The resulting data for the direct-surveyed firms are regarded as highly reliable.

10.0.1.21 Data compilation

The Danish accounts statistics are produced in a three-stage process:
Questionnaires from the 7,500 business enterprises are received, validated and if necessary corrected and subsequently entered into a computerized system. Stratified results are calculated for this population of units. The 7,500 enterprises and the 230 pharmacies cover 71 percent of the total turnover.
Highlight results of some 92,500 business enterprises are added in the form of data from the Tax Register. The missing items are calculated by ratios based on the stratified results from the 7,500 enterprises. A new set of stratified results is calculated. The 92,500 enterprises cover 17 percent of the total turnover.
In this way all the "missing" variables from the "Tax Register" enterprises are filled in. The rest (about 108,000) of the business enterprises in the relevant sectors are added, in the form of information from the Danish Business Register. This information only covers turnover and employment (plus background information such as enterprise code number, kind of activity, name and address). So for most of "the rest" the accounting items are estimated by ratios with full-time equivalent employment based on the stratified results above. The 108,000 enterprises cover 12 percent of the total turnover.

10.0.1.22 Relevance

Applications: Studies of business economics, regional finance studies, primary data for the Danish national accounts and for Eurostat's structural business statistics.
Users: Public authorities, Eurostat, employers' and employees' federations, private firms, politicians, economists, scientist, journalists and students.

10.0.1.23 User Needs

Users: Public authorities, Eurostat, employers' and employees' federations, private firms, politicians, scientists, economists, journalists, students.
Applications: Studies of business economics, regional finance studies, primary data for the Danish national accounts and for Eurostat's structural business statistics.

10.0.1.24 User Satisfaction

Applications: Studies of business economics, regional finance studies, primary data for the Danish national accounts and for Eurostat's structural business statistics.
Users: Public authorities, Eurostat, employers' and employees' federations, private firms, politicians, economists, scientist, journalists and students.

10.0.1.25 Data completeness rate

For some industries no detailed figures are published due to confidentiality.

10.0.1.26 Accuracy and reliability

The accounts statistics are a reliable indicator of the activity level and of the structure of the Danish business sector. The highest data quality is achieved at the enterprise level, primarily because the firms prepare their annual accounts at that level. But also at the establishment level the published results for major activity groups and for counties are deemed to be reliable in spite of some elements of uncertainty.

10.0.1.27 Overall accuracy

The response rate for the sample population for reference year 2010 was 95 per cent. Some items of the statistical questionnaire go beyond the level of disclosure prescribed by the annual accounts legislation. A case in point is the question concerning expenditure on fuel and energy. In those cases it is more difficult or more trouble for the firms to provide the requested information, and it is likely that some underreporting occurs.
Investment is another subject which is not itemized in the annual accounts, but information on the subject can be deduced from a separate table in the notes to the accounts where acquisitions and disposals of fixed assets are specified. So investment too could be underreported to some extent by those respondents who fill in and return

the questionnaires. 2005 is the first year where investment information is available for the firms from SKAT, which means that the total investment estimates is assumed to be more reliable from this year.
The accounts statistics are less reliable at the establishment level than at the enterprise level because the allocation procedures are based on assumptions. But also at the establishment level the published results for major activity groups and for counties are deemed to be reliable.

10.0.1.28 Remarks on data sources

A) Direct surveying: The most thorough coverage is extended to the firms that are selected for direct surveying. They are given the choice of either filling in a lengthy questionnaire or submitting their annual accounts plus detailed specifications. The questionnaire is modelled on the list of items set out in the Danish annual accounts legislation, so as to facilitate responding. The data obtained by direct surveying are keyed into a data entry system which comprises error detection and verification procedures. Thus, the data are checked for accounting inconsistencies, and warning messages are written out if significant deviations are found when comparing with last year's data or with figures for firms in the same stratum (form of ownership / activity / size group). Frequently the respondents are contacted for clarification. The resulting data for the direct-surveyed firms are regarded as highly reliable. In terms of turnover these firms (including those of B below) accounted for 71 per cent of the total for 2012.
B) Pharmacies: All Danish pharmacies must submit a standardized set of accounts to the Drugs Administration, which sends a file containing the audited accounts to Statistics Denmark. On some points the pharmacy accounts differ from the items of Statistics Denmark's questionnaire, but it is possible to estimate the missing data, so the overall quality is high.
C) Accounts data: The data from the Danish tax authorities (SKAT): Does not comprise so many items as Statistics Denmark's questionnaire, but the quality of the data is regarded as high, because they are used for individual tax assessment. By stratified imputation the data aggregates from SKAT are distributed among the more detailed items, and in the opinion of Statistics Denmark the resulting item values are reasonably reliable. The firms contributed from SKAT accounted for 17 per cent of total turnover in the 2012 survey.
D) The rest: Many (especially small) firms are not covered by the sources A to C, so the available information is limited. Stratified imputation based on employment size groups is used to fill the gaps, but this method yields results with large margins of error. However, the firms of the "rest" population accounted for only 12 per cent of turnover in the 2012 survey, so the negative effect on the overall quality of the accounts statistics is limited.

10.0.1.29 Sampling error

Calculation of uncertainty and confidence intervals: The main basis of the figures (except number of enterprises, employees (in FTE) and persons employed (in FTE)) is questionnaire data collected for a sample of enterprises and information from TAX-authority. A sample cannot give an accurate picture of the population, and therefore the figures are subject to some sampling errors. In addition, the figures are subject to a measurement uncertainty. This measurement error is not included in the calculations of the uncertainty.
For the calculation of confidence intervals the spread is used, which can be observed among the reported data. The spread is a measure of the variation in the data from individual firms, the larger the spread, the greater the variation. The calculation is performed to calculate the spread and thus confidence interval, taking into account the sample and the additional information from the TAX-authority. This special combination of a sample and additional information from the TAX-authority means that one cannot use standard calculations and formulas when the spread is calculated. When you have information from two sources, it is not possible to calculate the spread exact - but only approximate. The method chosen to calculate approximate values for the spread is to take samples in the sample (Jackknife method).

10.0.1.30 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

The overall accuracy is affected by sampling error and non-sampling error combined. Non-sampling errors include measurement error and non-response error. Uncertainty due to the non-response is minimized by repeated twitching by incomplete reporting. Incorrect data reported and misunderstandings are minimized by checking the reported figures.

10.0.1.31 Timeliness and punctuality

The statistics are scheduled to appear within 12 months after the end of the reference year (30 April).
The publications usually have been available about 14 months after the end of the reference year.

10.0.1.32 Timeliness and time lag - final results

The statistics are scheduled to appear within 14 months after the end of the reference year (30 April).

10.0.1.33 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

10.0.2 Quality Declaration for General Government Finances

10.0.2.1 Statistical presentation

The statistics monitor current and capital expenditure/revenue for the general government. Net lending / net borrowing of the general government are shown. Expenditure /revenue items are shown by type of transaction and by type of function. Taxes, subsidies and transfers to households are sub-divided by type.

10.0.2.2 Data description

The purpose of Budgets of General Government is to analyze the economic activities of general government and to analyze the distribution of tasks and burden between sub-sectors of general government and finally to show the interaction between this sector and the rest of the economy.

10.0.2.3 Classification system

The classification system is based on the European System of Account, ESA2010 and the System of National Accounts, SNA2008.

10.0.2.4 Sector coverage

The statistics covers the general government sector (S.13) which includes central government, municipalities, regions and social security funds.

10.0.2.5 Statistical concepts and definitions

Compensation of Employees: Includes all payments by producers of wages and salaries to their employees, in kind as well as in cash, and employees and employers contributions to social security schemes, including pension contributions.
Current Transfers: Current transfers have an effect on current disposable income. These transfers primarily consist of transfers to households and are divided into social transfers, e.g. old-age pension and early retirement pension, civil servants' earned pension, unemployment benefit and early retirement pay, social benefit, benefits during sickness or in connection with childbirth, family/young persons' allowances etc., housing benefit and rent subsidies. Furthermore, income transfers include, for example, education benefit. To this is added other transfer payments to private institutions, Faroe Islands and Greenland, the EU and rest of the world.
Other Current Transfers, Revenue: Other current transfers originate from other domestic sectors, the EU and rest of the world.
Other Taxes on Production: Other taxes on production (D.29) consist of all taxes that enterprises incur as a result of engaging in production, independent of the quantity or value of the goods and services produced or sold.
General Government Final Consumption Expenditure: Final consumption expenditure is obtained in the following way:

- Compensation of employees + consumption of fixed capital = Gross domestic product at factor cost
- Gross domestic product at factor cost + intermediate consumption + social transfers in kind = Output
- Output sales of goods and services = General government final consumption expenditure.

The general government final consumption expenditure or consumption comprises actual operation activities carried out for the general government sector. More than half of the general government final consumption expenditure can be broken down by specific persons. The remainder is government collective-consumption expenditure.
Gross Fixed Capital Formation: Gross fixed capital formation calculated as expenditure on construction of new buildings and civil engineering projects and purchases of transport equipment, machines, software, etc.
Consumption of Fixed Capital: Consumption of fixed capital is also called depreciations or reinvestments and is an estimate of the normal wear and tear of fixed capital goods (including roads, bridges, etc.) in the general government sector.

Intermediate Consumption: Is defined as purchases of goods and services for current consumption, including rentals for offices and buildings, etc., insurance premiums and indirect taxes and duties paid by the general government. Furthermore, some acquisitions of durable goods by the military authorities (weapon systems) will continue to be considered intermediate consumption.

Voluntary Social Security Contributions: Voluntary social security contributions entitle the depositor to public social security benefits. The voluntary scheme covers contributions to health and unemployment insurance.

Imputed Contributions to Social Security Schemes: Imputed contributions to social security schemes are estimated contributions paid by civil servants, etc. These contributions correspond to the value for earned entitlement to retirement, which is added to their wages and salaries.

Economic Rent, etc.: Economic rent, etc. comprises rentals, license fees, etc.

Non-Financial Capital Accumulation: Non-financial capital accumulation includes actual capital activities for the general government sector. Capital accumulation is calculated as follows:

	Acquisition of new fixed assets
+	Acquisition of existing buildings, net
=	Acquisition of gross investments
	Gross fixed capital formation
+	Changes in inventory
+	Acquisition of land and intangible assets, net
=	Non-financial capital accumulation

Capital Transfers: Capital transfers affect either the assets of the granter or recipient. Examples are plant and investment subsidies certain damages, loans written down and similar services, which are frequently non-recurrent.

Acquisition of Existing Buildings, net: Acquisition of existing buildings, net is defined as purchases of real property, where the existing buildings are considered the most important factor in terms of value, less corresponding sales.

Acquisition of Land and Intangible Assets, net: Acquisition of land and intangible assets, net comprises purchases of real property, where the land is considered the most important factor, less sales.

Changes in Inventory: Changes in inventory consist primarily of purchases of goods for intervention stocks and strategic stocks, less sales of these stocks.

Taxes and Duties: Taxes and duties are defined as compulsory transfers to the general government sector without any link between payment and acquisition of services. In the general statistics, taxes and duties are, for example, broken down by type of tax and national accounts group. The distribution of national accounts reflects the way different types of taxes and duties affect the economy as a whole. Taxes and duties are in national accounts divided into production and import taxes, current income and property taxes, capital taxes and compulsory social security contributions. In classifying taxes and duties according to type, only the tax base is taken into account.

Interest and Dividends: Interest and dividends also comprise dividends and realized capital gains less any losses, in addition to the nominal rate of interest.

Sales of Goods and Services: Sales of goods and services comprise sales of the total output of goods and services. To qualify as sales of goods and services, there must be a remuneration in return and a certain degree of free choice on the part of the buyer in connection with the purchase.

Social Benefits in Kind: Social benefits in kind denote, e.g. health insurance services and aids which the general government buys on the market and allocates to households in the form of full or part payment to producers for supplying specific products to households.

Subsidies: Subsidies are defined as unilateral transfers to public or private enterprises and cover a wide range of transfers. EU agricultural subsidies are an example of product subsidies. Other production subsidies are, e.g., grants for social housing, and enterprise and rehabilitation allowances, etc. Finally, subsidies to cover losses of public quasi corporations are classified as product subsidies.

Withdrawals of Income from Quasi Enterprises: Withdrawals of income from quasi -enterprises are calculated for the public quasi corporations, for example, The Danish State Railways. When calculating profits, depreciations are included as current expenditure. The share of the profit and loss account of Danmarks Nationalbank is also included.

10.0.2.6 Statistical unit

The statistics covers the general government sector and the subsectors: Central government, social security funds, municipalities and regions.

10.0.2.7 Statistical population

General government includes central government, municipalities, regions and social security funds.

10.0.2.8 Reference area

Denmark.

10.0.2.9 Time coverage

Data are available according to ESA2010-principles from 1971 and onward.

10.0.2.10 Unit of measure

Items in the statistics are in 1,000,000 DKK and shown in current prices.

10.0.2.11 Reference period

The statistics contain provisional accounts data for the previous financial year and already published data for the previous financial years, which have been subjected to additional processing. The statistics thus contain both provisional and final data.

10.0.2.12 Frequency of dissemination

Annual statistics publications twice a year.

10.0.2.13 Legal acts and other agreements

Section 6 of the Act on Statistics Denmark. Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013.

10.0.2.14 Cost and burden

There is no response burden as the data are collected via accounts of central government, counties, municipalities and social security funds.

10.0.2.15 Comment

Additional information is available by contacting Statistics Denmark.

10.0.2.16 Statistical processing

The data is collected continuously in the months before the publication from the public account systems and other supplementary sources. It is then compiled according to national accounts principles, where it may be necessary to contact the specific source to clarify certain characteristics of the entries. It may be necessary to make imputations in cases where the data isn’t available at the time of publication. When a full dataset is compiled for all subsectors balancing is carried out to secure internal consistency.

10.0.2.17 Source data

Final accounts of central government, municipalities, counties and social security funds. Accounts data for public quasi institutions are still not available in June. In the November version Quasi accounts are available for year 20xx-2, while for year 20xx-1 the data are still enumerated.

10.0.2.18 Frequency of data collection

Data is collected annually. Supplementary information from the tax authorities is collected a couple of weeks before publication.

10.0.2.19 Data collection

Data is received electronically from the central government, the municipalities and the regions' financial management systems.

10.0.2.20 Data validation

The primary data is validated at arrival. The results of the classification process are validated on micro and macro level. On the micro level a lot of automatic processes are executed to secure internal consistency and time consistency. On the macro level the time series is validated and checked for plausibility. Furthermore the results of the compilation are checked by Eurostat.

10.0.2.21 Data compilation

When the data is collected and loaded into the database the classification according to ESA2010 starts. This means that expenditure and revenue is classified into categories like e.g. salary, investments, income transfers and interest. The classification is carried out in three steps. In the first step the actual data is merged with datasets for previous years and all classifications on identical account numbers is copied to the new dataset. in the next step new entries on accounts which have a straight forward ESA2010 interpretation classified automatically. The remaining entries are classified manually. Furthermore all entries are classified by COFOG and branch. The COFOG classification is carried out according to the international COFOG manual (Classification of the Functions of Government). This classification classifies into categories like e.g. defense, health and education.
Primary data is classified on the most detailed level to obtain a nearly perfect link between all entries in the primary accounts and the government finance statistics.
When the classification process is finished the compilation starts. The compilation covers various calculations, imputations and time adjustments. This compilation is necessary for the conversion from primary accounts into national accounts. The calculation of use of fixed capital is an example of a calculation which is carried out for the construction of the government final consumption expenditure. Imputations are made for civil servants salaries to reflect the obtained right to pensions in the future. Time adjustments are heavily used in relation to tax revenue due to the fact that according to ESA2010 the tax revenue should be on an accrual basis.
As a final step all transactions between subsectors are balanced and consolidated.

10.0.2.22 Adjustment

There is no correction of data beyond what has already been described under data validation and data treatment except the balancing of transfers between subsectors before consolidation.

10.0.2.23 Relevance

Many users who monitor the public economy have interest in the published statistics of government finance statistics. The statistics is in demand from ministries, politicians, public and private institutions, researchers, enterprises, news media and Eurostat. The statistics provide input to national accounts statistics. The statistics often gets a lot of attention in the media and amongst other professional users.

10.0.2.24 User Needs

Ministries, political parties, non-governmental organizations, local government, public and private enterprises, and members of the general public.

10.0.2.25 User Satisfaction

Data regarding user satisfaction is not gathered at this time.

10.0.2.26 Data completeness rate

This statistics is affected by demands from EU. In terms of completeness all these demands are fully met.

10.0.2.27 Accuracy and reliability

Misclassification due to insufficient information about the contents of a given account. In provisional accounts, the government's value added tax expenses are divided at the level of accounting items. In both the June version and the November version provisional tax-estimates are used. Subsidy accounts can be classified with some inaccuracy because it is not always possible to define the recipient of the subsidy. Reserves and budgets adjustments: This extra paragraph covers both earmarked and widely defined reserves. The widely defined reserves are often considerable amounts and are difficult to define. Whenever possible, Statistics Denmark collects supplementary information on these reserves. An estimation of tax revenue charged by General Government is used.
The statistical uncertainty is not calculated.

10.0.2.28 Overall accuracy

The statistical accuracy is generally very high.

10.0.2.29 Sampling error

The sampling error is zero, as all municipalities and regions are included.

10.0.2.30 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

The statistic covers the entire target population. The central government account is received from Moderniseringsstyrelsen. All municipalities and regions must report their accounts, and missing accounts are thus not permitted. As the accounts are delivered directly from the municipalities and regions' own financial management systems and compared with data from prior years as well as the budget, it is assumed that no major measurement errors exist. If there are blank or invalid variables or dataset the municipality or region is contacted so new data may be sent.

10.0.2.31 Timeliness and punctuality

The June version is published three month after the publication of the central government accounts. The November version is published 8 months after the publication of the central government accounts. The statistic is usually published without delay in regards to the announced time.

10.0.2.32 Timeliness and time lag - final results

The statistics are published biannually, at the beginning of June and at the beginning of November one year after the end of the financial year in question.

10.0.2.33 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

10.0.3 Quality Declaration for the Public Sector Finances

10.0.3.1 Statistical presentation

The statistics illustrate the institutional distribution of activities carried out by the public corporations, giving total figures as well as figures divided into industrial groups. Furthermore, the statistics contain figures for the public sector and all public corporations and quasi-corporations.
Specified figures for production, value added, gross operating surplus and gross domestic product at factor cost are included in the statistics.

10.0.3.2 Data description

The statistics gives an economic overview of the public activities in the Danish economy. That is, both general government but also the public corporations. The statistics follows the national account standard and is therefore consistent with other countries' national accounts statistics.

10.0.3.3 Classification system

The statistics are based on the European System of Accounts 2010 (ESA2010) and also the industrial classification DB07 (based on the European classification system NACE Rev. 2).

10.0.3.4 Sector coverage

The public sector, which is general government and public corporations.

10.0.3.5 Statistical concepts and definitions

ESA2010: The concepts in this statistics are described in the national account manual ESA2010.

10.0.3.6 Statistical unit

The entities included in this statistic are all entities in Statistics Denmark's business register which have a public sector sector code. The compilation of the statistics is based on both yearly accounts for institutional units and yearly accounts for central government, regions and municipalities.

10.0.3.7 Statistical population

Public sector.

10.0.3.8 Reference area
The public sector in Denmark.

10.0.3.9 Time coverage
1993-

10.0.3.10 Unit of measure
Million DKK.

10.0.3.11 Reference period
The figures relate to the financial year. If the financial year for a public corporation is different from the calendar year; the calendar year with the longest accounting period is selected as the financial year.

10.0.3.12 Frequency of dissemination
Yearly publication.

10.0.3.13 Legal acts and other agreements
Paragraph 8 of the Act on Statistics Denmark.
• EU: Rf2223/1996
• EU: Rf58/1997

10.0.3.14 Cost and burden
• Large accounting questionnaire: 180 minutes a year.
• Small accounting questionnaire: 90 minutes a year.

10.0.3.15 Statistical processing
There is full coverage.

10.0.3.16 Source data
Accounts of central and local governments. Annual accounting reports from approximately 500 public corporations.

10.0.3.17 Frequency of data collection
Yearly.

10.0.3.18 Data collection
Account information from central and local government are received by electronic transfers while information from the public corporations comes via questionnaires or submission of financial statements.

10.0.3.19 Data validation
The account information is checked for errors. The figures are compared with earlier account information.

10.0.3.20 Data compilation
Data covers the full population so enumeration is not necessary. If account information from a public corporation is delayed then key indicators are used together with last year information.

10.0.3.21 Adjustment
No corrections to data is made other than those already described.

10.0.3.22 Relevance
Some users' needs information on the total sector and the subsectors contribution to the public sector as a hole. Others needs detailed information on the public corporations.

10.0.3.23 User Needs

Ministries of economic affairs, organizations, politicians, educational institutions and members of the public. Some users' needs information on the total sector and the subsectors contribution to the public Sector as a hole. Others need detailed information on the public corporations.

10.0.3.24 Data completeness rate

The statistics satisfy the international guidelines and requirements.

10.0.3.25 Accuracy and reliability

Full coverage of all industries is obtained by conducting a yearly check of the population in relation to a variety of sources. Accounting information is obtained from central and local government accounts and furthermore from questionnaires. Some accounting information is adjusted to the terminology used in the national accounts system and therefore deviates from normal accounting conventions. Furthermore, public corporations may use different methods of accounting.
Accounting data entered wrongly are also a source of error, which is minimized by comparison with information from the previous year.

10.0.3.26 Overall accuracy

The overall accuracy is considered high since input data covers 100% of the population and since the data is revised by an independent institution.

10.0.3.27 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

The input data covers the whole population but some new public corporations of lesser economic importance are included with a year delay.

10.0.3.28 Timeliness and punctuality

The statistic is published in November the year after the latest accounting year and without delays.

10.0.3.29 Timeliness and time lag - final results

The statistics are published yearly at the end of the year, following the accounting period.

10.0.3.30 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

10.1 Statistical surveys and other data sources used for the income approach

The sources used for the income approach are:

- Quality Declaration for the Annual and Quarterly Working Time Accounts
- Quality Declaration for Employment, Compensation of Employees and Hours Worked

Below is a more detailed description based on Statistics Denmark's Quality declarations.

10.1.1 Quality Declaration for the Annual and Quarterly Working Time Accounts

10.1.1.1 Statistical presentation

The Working Time Accounts produce integrated statistics with consistent time series on employment, jobs, number of hours worked and compensation of employees on an annual and quarterly basis. The data basis is made up by a number of primary statistical data, which are adapted and adjusted to achieve agreement of the concepts and definitions used in the WTA system.
The statistical sources used in the WTA are:
• The Register-Based Labor Force statistics (RAS),
• Establishment-related employment statistics (ERE statistics),
• The Structural Earning Statistics (SES),
• Employment Statistics for Employees (BfL) og
• The Labor Force Survey (LFS).

10.1.1.2 Data description

The primary purpose of the WTA is to compile time series on hours worked. In addition, an object is to calculate the wage and employment data for national accounts. The current statistics include data broken down by sex, industry, two sectors (general government, corporations and organizations) and socioeconomic status (self-employed, assisting spouses or employees).

The WTA is an integrated statics with consistent time series on employment, jobs, hours worked and wages in both annual and quarterly basis. The data base consists of a number of statistics are adapted and adjusted to the framework provided by the WTA system.

The system for the Working Time Accounts is the result of a three-year project established in Statistics Denmark in 1995 with grants by The European Social Fund. The purpose of the project was to improve the current statistical description of the Danish Labor market. The background to the WTA is that there has been a considerable expansion in the number of statistics covering the Labor market and the fact that the figures from different statistics are not immediately comparable.

The project work has been concentrated on developing statistical systems integrating already existing Labor market statistics. In December 1998 the project ended with the publication of a report: "Integrated Labor Market Statistics - the Labor Market Accounts and the Working Time Accounts 1995-97" ("Integreret arbejdsmarkedsstatistik - Arbejdsmarkedsregnskab og Arbejdstidsregnskab 1995-97") in which two new statistical systems were presented. In 1999 the WTA were presented by Statistics Denmark with the inclusion of annual as well as quarterly statistics.

In December 2012 the Working Time Accounts were adjusted, implying that new data sources (primarily based on eIncome) are used for the compilation. Subsequently, the WTA are compiled on the basis of a new system. As changes have been made to the population, concepts, sources as well as methods, this has resulted in revised levels and revised developments throughout the year.

The Working Time Account transmits quarterly data to the short term business statistics (STS). The variables transmitted to STS_Eurostat are: - Number of Persons Employed (Variable 210) – Hours Worked (Variable 220): Paid hours worked in the jobs. - Gross Wages and Salaries (Variable 230): Earned DKK earned as compensation for hours worked or for hours paid but not worked.

10.1.1.3 Classification system

Industry: Industry indication is linked to the workplace and specific workplace's main activity, according to Statistics Denmark Danish Industrial Classification. Danish Industrial Classification is a 6-digit nomenclature based on the EU industrial nomenclature, NACE rev. 2.0, which constitutes the first 4 digits of the Danish Industrial Classification (DB07). In WTA publish aggregated industry reports, where the activities subdivided by industry codes are aggregated to Statistics Denmark's standard classifications. Also WTA publish statements broken down by [national accounts industrial aggregates](http://www.dst.dk/ ~ / media/Kontorer/06-Nationalregnskab/nrerhvervsgrupperingerdb07- pdf.pdf)

Sector: Sector uses national account sectors (ESA 2010 sectors) to make a 2 group sector breakdown in the WTA: general government versus Corporations and organizations.

• General government includes central government, regional government, municipal government, and social security funds.

• Corporations and organizations include private corporations, public corporations, private nonprofit organizations and sector not stated.

A detailed description of the transformation to ESA 2010 sectors is given in the paper Ny sektorkode i beskæftigelsesstatistikkerne (New sector code in the employment statistics).

Socioeconomic Status: Socioeconomic status is in WTA alone a breakdown if you are an employee, self-employed or assisting spouse (i.e. 3 groups).

Full time: In the annual Working Time Accounts a few tables are broken down according to work on full-time and part-time in the series Statistical News ("Statistiske Efterretninger"). In the present context, full-time work is defined as at least 32 paid hours of work in the job per week for employment over the entire week, or at least 139 paid hours of work in the job for employment over the entire month. Self-employed persons and assisting spouses work full-time in their main job. If they work as self-employed in their secondary job, they are working part time.

10.1.1.4 Sector coverage

WTA covers all the ESA 2010 sectors Danish registered companies can be assigned (i.e. all sectors excluding rest of the world and foreign-controlled entities). However, WTA sectors aggregated to a division into 2 groups, respectively Corporations and organizations and General government.

General government includes central government, regional government, municipal government, and social security funds.
Corporations and organizations include private corporations, public corporations, private nonprofit organizations and sector not stated.
See sectors for more detailed information on ESA2010 sectors.
Regarding data transmitted to the Eurostat short term business statistics (STS), only data in sector group Corporations and organizations are transmitted, and the indicators are broken down according to Annexes according to NACE rev. 2.0 local kind of activity unit according to the Danish business register:
A) Industry (IND): Covering Sections B to E (B, C, D, E, B_TO_E36, B06, B08, B09, C10, C11, C12, C13, C14, C15, C16, C17, C18, C19, C20, C21, C22, C23, C24, C25, C26, C27, C28, C29, C30, C31, C32, C33, D35, E36, MIG_ING, MIG_CAG, MIG_DCOG, MIG_NDCOG, MIG_NRG)
B) Construction (CONS): Covering Section F
C) Retail Trade and Repair (RTD): Covering Division 47, except Group 47.3 (G45, G46, G47, G47_X_G473)
D) Other services (SERV): Covering most of Sections H to N (H, H49, H50, H51, H52, H53, I, J, J58, J59, J60, J61, J62, J63, L, M_STS, N_STS)
No cut-off on the basis of the number of employees are used. All size classes are included (no breakdown on size classes).

10.1.1.5 Statistical concepts and definitions

Employment: Employment is an assessment of how many people (headcount) employed at any given time. Employed is, if one has an attachment to a workplace in the form of a job where you at least have one hour of paid work in the reference week. See detailed description of concepts.
Job: Jobs shows the number of jobs that are active (excluding temporary absences in the form of eg. maternity or other leave) at any given time. The labor market statistics is a job actively, if there is a minimum of 1 paid hour per week. A job is defined as a person connected to a workplace. The same person can have several jobs at the same time. See detailed description of concepts.
Compensation of Employees: Compensation of employees in the WTA includes compensation of employees in cash or in kind which the employer pays to an employee for work performed in an accounting period. See detailed description of concepts.
Hours Worked: Hours worked are defined as hours paid by employers, including paid overtime and excluding paid hours of absence. Unpaid overtime hours and black work are excluded from the calculation of hours worked in the WTA. See detailed description of concepts.

10.1.1.6 Statistical unit

• Paid hours worked.
• Earned DKK.
• Number of persons.
• The number of jobs.

An employed person can have one or more jobs. A job is defined as a person connected to a workplace. In each job the person performs a number of hours worked and receive as compensation a salary measured in DKK. A job involving less than 1 hour of paid work per week is excluded from the job definition. The same requirement applies to the definition of persons employed, however, there is no requirement as regard the number of hours worked in relation to temporary absence.
The working time account is not calculated at the level of individual jobs. Data in WTA is aggregated, where the number of hours worked, compensation of employees, the average number of jobs and the average employment summed to industry level (6 digit DB), sector (2 groups), socioeconomic status (3 groups), sex (2 groups), and scope of work (5 groups). From this level data is summarized for publication level (including various types of industrial aggregates).

10.1.1.7 Statistical population

Employed employees, self-employed and assisting spouses of Danish registered enterprises.
The population covers persons working in Danish enterprises or on Danish ships. The population of the WTA is persons affiliated to Danish registered companies, which is consistent with ESA2010 boundaries. ESA2010 includes working in resident companies (see ESA 2010 paragraphs 2.04 to 2.11).
The WTA do not include employees of foreign business enterprises hired out for work in Denmark according to the rules governing hiring-out of Labor.

Regarding data transmitted to the Eurostat short term business statistics (STS), only data in sector group Corporations and organizations are transmitted, and the indicators are broken down according to Annexes as defined in section Sector coverage.

10.1.1.8 Reference area

Denmark.

10.1.1.9 Time coverage

Q1 2008 - Q4 2014 (for all indicators in all breakdowns).

10.1.1.10 Base period

Not applicable to this statistic. Only absolute values are published.

10.1.1.11 Frequency of dissemination

Annual and quarterly statistics are published.

10.1.1.12 Reference period

01-01-2008 - 31-12-2014. Quarterly data.

10.1.1.13 Unit of measure

Data are published in absolute values
• Employment is calculated as the number of persons.
• Job is calculated as the number of jobs.
• Hours worked is calculated as the number of hours. In STATBANK these are calculated in 1000 hours.
• Compensation of employees is measured in DKK. In STATBANK compensation of employees measured in millions DKK.
Data are published as:
• Absolute values
• Seasonally adjusted values
• Working day adjusted (hours worked and compensation of employees).

10.1.1.14 Cost and burden

No response burden. New systems for reporting data have not been established. All data requirements are fulfilled by existing statistics.

10.1.1.15 Legal acts and other agreements

Not relevant for the Working Time Account as they are compiled exclusively on existing statistics.
WTA provides labor market data to EUROSTAT business short-term regulation (STS) and the
National Accounts (ESA/ESA).
STS: Council Regulation (EC) concerning short-term statistics:
• Council Regulation (EC) No 1165/98 of 19 May 1998 concerning short-term statistics, 1165/98, OJ L 165, p.1, 05-06-1998.
• European Parliament and Council Regulation (EC) No 1158/2005 of 6 July 2005 amending Council Regulation (EC) No 1165 / 98 concerning short time statistics. 1158/2005, OJ L 191, p.1, 22-07-2005.
• Commission Regulation (EC) No 586/2001 of 26 March 2001 implementing Council Regulation (EC) No 1165/98 concerning short-term statistics as regards the definition of Main Industrial Groupings. 586/2001, OJ L 86, p 11, 27-03-2001.
• Commission Regulation (EC) No 1503/2006 of 28 September 2006 implementing and amending Council Regulation (EC) No 1165/98 concerning short-term statistics as regards definitions of variables, list of variables and frequency of data compilation. 1503/2006, OJ L 281, p 15, 12-10-2006.
• Commission Regulation (EC) No 656/2007 of 14 June 2007 amending Regulation (EC) No 586/2001 implementing Council Regulation (EC) No 1165/98 concerning short-term statistics as regards the definition of industry groups. 656/2007, OJ L 155, p 3, 15/06/2007.
• COMMISSION REGULATION (EC) No 1178/2008 of 28 November 2008 amending Council Regulation (EC) No 1165/98 concerning short-and Regulation (EC) No 1503/2006 and (EC) No 657/2007 as regards adaptations following the revision of statistical classifications NACE and CPA. 1178/2008, OJ L 319, p 16, 29-11-2008.

ESA / ESA: Council Regulation (EC) on the European system of national accounts:
• Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the European Community. 2223/96 OJ L 310, p.1, 30-11-1996.
• European Parliament and Council Regulation (EC) No 1392/2007 of 13 November 2007 amending Council Regulation (EC) No 2223 / 96 with respect to the transmission of national accounts data. 1392/2007, OJ L 324, p.1, 10-12-2007.
• Commission Regulation (EU) No 715/2010 of 10 August 2010 amending Council Regulation (EC) No 2223/96 as regards changes in the national accounts as a result of the revision of the statistical classification of economic activities NACE rev. 2 and the statistical products by activity (CPA). 715/2010, OJ 210, p.1, 11/08/2010.

10.1.1.16 Comment

Concepts in the Danish Working Time Accounts.
Break in WTA on transition to eIncome.
Break in WTA due to changed classifications since 2008.
Differences in concepts and statistics on employment and number of hours worked are described in the following paper begrebsforskelle.
Additional documentation of differences between the employment statistics can be found at employment.
Documentation relating exclusively to the working time accounts can be found at [the Working Time Accounts]http://www.dst.dk/en/Statistik/emner/beskaeftigelse/arbejdstidsregnskab.aspx? tab=dok).

10.1.1.17 Statistical processing

The population and concepts as well as levels of the variables are defined by annual structural data sources. Short-term data sources are applied in projecting these levels over the months of the year and in periods for which structural data are not available. Summation of the data in the Working Time Account is conducted before they are projected. Data in the Working Time Account are seasonally adjusted both for use in Denmark as well as for use in Eurostat's STS. The system contains a data-editing system, a correction system and a dissemination system.

10.1.1.18 Source data

The WTA are based on a combination of census and survey data.
The WTA are compiled on the basis of three primary data sources:
1) The Register of Employment Statistics forming the basis for both:
• Register-based Labor force statistics RAS statistics
• Establishment-related Employment Statistics ERE statistics
Employment Statistics for Employees BfL
The three above-mentioned statistics are compiled on the basis of eIncome:
2) The Structural Earning Statistics
3) The Labor Force Survey LFS
The WTA use the Register of Employment Statistics for obtaining data on jobs and persons employed at end-November as well as annual data on aggregate payroll costs (compensation of employees) and annual paid hours of work for employees.
The Statistics on Earnings are used in the WTA for converting paid hours of work into hours worked by employees during the year. Where the above-mentioned structural statistics set the level for the statistics in the WTA, the short-term statistics are used for describing the development throughout the year.
The Employment Statistics for Employees contain monthly data on jobs, paid hours of work and total wage and salary costs relating to employees throughout the year. The data are used in the WTA for projecting compensation of employees, hours worked, employment, primary and side line jobs for employees during the year.
The Labor Force Survey is used for describing the development in the number of hours worked during the year.
Furthermore, the Labor Force Survey is also used for measuring the effect derived from each day of absence from work during the Easter holiday on the distribution of hours worked between the months March and April. Subsequently, the effect derived from the Easter holiday is calculated by counting the number of Easter days of absence, falling in each of the two months during each year.
The Labor Force Survey is also applied in undertaking projections of employment and jobs for self-employed and assisting spouses during the period, following the latest November-statistics of the Register of Employment Statistics. Finally, the LFS is applied in describing how many more hours of work were performed by self-employed and assisting spouses compared to hours worked by employees.

For self-employed and assisting spouses, the development in employment and jobs is calculated as a steady development from one structural statistics to another (employed persons in the Register based Labor Force Statistics and the number of jobs in the Establishment-related Employment Statistics). However, rolling annual statistics from the Labor Force Survey are used for projections in the period following the latest structural statistics (i.e. after the end of November 2011).

The basis for calculating hours worked by self-employed persons and assisting spouses is hours worked per job for employees. These hours are enumerated by the number of jobs for self-employed persons and assisting spouses and adjustments are made on the basis of the number of more hours worked by self-employed persons and assisting spouses compared to hours worked by employees according to the Labor Force Survey.

Average employment (and average number of jobs) over the year is estimated as an average figure of average employment during the 4 quarters of the year (respectively average number of jobs of 4 quarters). Against the background of the projections, it is possible to compile preliminary annual statistics for the period following the latest structural statistics.

In deciding which data sources to apply in compiling the WTA, attention is centered on the major advantages provided by each individual statistics. For example, register-based data are used to ensure complete coverage in the calculation of employment, number of jobs, aggregate payroll costs and paid hours of work. Register-based short-term statistics are used for describing the development throughout the year in the same variables. Information from the wage and salary system of the business enterprises is used to convert paid hours of work into hours worked during the year. Personal interviews are used to obtain information on the distribution of hours worked during the year as well as information on the groups that are not covered by the registers.

The Working Time Accounts are exclusively based on existing data sources, which are subsequently converted to the concepts used in the WTA. The WTA is flexible in its choice of primary sources, which can be replaced by other sources, if these have proved to be more accurate. The choice of primary source decides the amount of data editing necessary. When it comes to integrating all the sources, however, all the concepts are consistent in conforming to international standards and every variable fulfils the requirement of the system for the WTA.

10.1.1.19 Data validation

Data are already checked for errors in the primary statistics. In the WTA further checks, troubleshooting and debugging are carried out. This is partly based on the information from the producers of the input sources, partly systematic (mostly figurative) controls the internal consistency between variables and over time, and by comparisons with other published statistics.

Finally developments are systematically being discussed with stakeholders from other statistics, including in the context of short term statistics interest groups (where data is typically assessed on the level of News from Statistics Denmark, which for the quarterly statistics will say aggregated to 10 industrial groups and 2 sector groups). When a development looks strange, then the reason behind this is being analyzed, with possible assistance from producers of input statistics, and if errors are detected then corrections are included in the system. In some cases, the statements lead to corrections in the primary statistics.

Each series are examined quarterly by evaluating the series over time (monthly from 2008 onwards)

Level:

- Employees: 127-industrial grouping * 2 sector groups
- Self-employed and assisting spouses: 36 industrial groupings

In connection with the annual estimates error detection is carried out also by gender and full time/part time.

Calculations to illustrate the internal consistency in the WTA (assessed accordingly over time at the above level):

- Hours worked per. employee
- Hours worked per. employed
- Hourly wage (compensation of employees / hours worked for employees)
- Wage per employee (compensation of employees / number of employed workers)

Comparisons with published statistics:

- National Accounts (employment, hours and compensation of employees)
- Employment of Employees (full-time jobs and compensation of employees)
- Public employment statistics
- Indices of average (hourly) earnings in the private and public sector
- Labor Force Surveys (employment and development in hours worked)
- Number of persons employed in the construction industry

It is possible in the system for the Working Time Account to enter corrections in the input data sources as well as in the output data sources of the Working Time Account before they are disseminated. It is also possible to make feedback to those responsible for the input data sources.

10.1.1.20 Data compilation

WTA is a statistic that is based on the integration of several input data sources / existing statistics. In the WTA a lot of development is continuously taken place in the form of revisions due to new data input sources, data breaks in existing input sources, revisions in line of industry codes, new sector codes, new or changing needs of users (national and international), need for projecting data back in time to periods of the current system does not cover, etc.

A special workflow that does not fall on a regular basis throughout the year, are descriptions of the method, answering various questionnaires (about strategy, comparability to other areas of statistical methodology development, etc.), updating of publishing calendars, formation of specific data to the STS (e.g. weights, changes to population coverage and groups of STS transmissions, changes to seasonal adjustment, etc.). This workflow can involve work and coordination between employees in different offices or departments. These tasks may well just start with an external query and end after analyzes and response. For more comprehensive changes may be needed for explanatory analyzes and preparation of memoranda for internal use, to Eurostat or to the website. This will typically happen in the incorporation of new annual structural data, and major revisions (where data is typically revised throughout the time series length). If the elucidations results in recommendations to revise (all or part of) the WTA begins a new project. In the following description, the above mentioned operations are not described.

Overview: Structural data constitutes the basis of the variables conceptual boundaries and levels. Thus, the WTA use annual data at the micro level (job level) from the Register of Employment Statistics. Earnings statistics are in the WTA used for converting paid hours of work to hours worked. Short-term statistics is used for distributing structural annual data over the months. Thus, employment from the Register-based Labor force statistics (RAS statistics) and jobs and aggregate payroll costs (compensation of employees) and annual paid hours of work for employees from the Establishment-related Employment Statistics (ERE statistics) is distributed to a monthly basis with the help of BFL's monthly data. Employment Statistics for Employees (BfL) is also used to predict job, employment, compensation of employees and hours worked by employees in the period after the latest available annual structural data.

The LFS is used to describe the distribution of hours worked during the year. Furthermore, the LFS is used for projecting the number of employed and jobs for self-employed and assisting spouses in the period after the latest annual structural data. Finally, the LFS is used for describing how many hours self-employed and assisting spouses work compared to employees.

More detailed description of work:

The necessary data sources are loaded.

Data is aggregated, integrated and projected: BFL and the Structural Earning Statistics are used on micro-level, in a preliminary step: As data from Structural Earning Statistics is imported, more updated workplace information from Employment Statistics for Employees (BfL) is transferred to data from the Structural Earning Statistics (including information on line of industry and sectors). Data from different sources are aggregated (to the extent this have not already be done so when loading the data). Any previous corrections to the input data (BFL or RAS / ERE) is included. This is followed by a calculation of factors for the number of paid hours actually worked in relation to the number of hours paid per years.

These factors are transferred to relatively detail structural data from the Register of Employment Statistics. Factors are calculated (based on BFL) to distribute annual data. Further factors are computed (based on LFS) to describe the distribution of hours worked during the year. Enumeration factors calculated for BFL level to the level of the Register of Employment Statistics end of November statements (RAS, ERE Statistics) for variables paid hours of work, main job and side line jobs and salary for employees.

The calculated projection factors (and in the initiation of the WTA also factors to project from 2009 to 2008), which describes the development of jobs, employment, compensation of employees, hours worked for employees over the year.

Data from different sources are integrated and projected.

Aggregated publishing data are formed: The most current version of the structural data from the Register of Employment Statistics is found. Non-corrected data for jobs, hours worked and compensation of employees are gathered in a single table. Non-corrected data is integrated with corrected data. Only data for the latest version of the reference period are included. Data is enriched with various aggregate line of industry (Statistics Denmark standard groups) and it is ensured that the variables and formats match names and formats used for publishing purposes and troubleshooting. The WTA is broken up on detailed sectors by means of end of November statements (Register-based Labor force statistics (RAS statistics) / the Establishment-related Employment Statistics (ERE statistics)).

Based on these data (not least for the national accounts industry aggregates) data sets are generated to the National Accounts at various levels of aggregation.

Data are seasonally adjusted, debugged and corrected: Initially an overall quality checks are implemented to see if something is wrong, just to be sure there is not a need for new input data deliveries. If necessary, the process stops here and the responsible person for the input data is contacted to find out what the problem is about / possibly to secure new supplies, and it is agreed, if necessary, who makes the adjustments and how. Because Easter can have very serious consequences for the development of hours worked, data are seasonally adjusted. Actual data, trading day adjusted data and seasonally adjusted data are also formed on Business Short Regulation (STS) groups so that these may also be used for troubleshooting. Actual and seasonally adjusted data are error detected in detail, mainly due by means of graphics. In addition, consistency checks are carried out (between variables, over time and in comparison to other statistics). This also takes place primarily based on graphics. Where deviations look strange any corrections are calculated for input sources and/or output data. It is checked whether the cause is an industry shift. Responsible of the input statistics are contacted in order to carry out analysis. If it turns out that there is a need for corrections, these can be incorporated to the various input sources, or they can be incorporated to the WTA output data. Cyclical interest group meeting is hold. This may reveal the need for additional troubleshooting and corrections.
Data are analyzed and disseminated: The stories in the data are found for the most recent data. If necessary notes on the subject site will be updated. Special features are described for use in e.g. News from Statistics Denmark and quality declarations. Quality declarations in Danish and English are updated. Danish and English figures, tables, stories and explanations in News from Statistics Denmark, Statistical News, Yearbook, STS, etc. are updated and proofread. Various data deliveries to Macro Database, various series for the STS, deliveries to internal users (including National Accounts and various stakeholders in relation to the short term statistics forum) as well as deliveries to external users are formed, controlled at an overall level and delivered. Answers to questions from the press, questions from the national accounts, Eurostat, Labor Movement's Business Council (Arbejderbevægelsens Erhvervsråd, AE), Danish Industry (DI), Danish employers' association (DA), the trade unions (LO), the Productivity Commission, ministries, or just one-off requests from individuals or organizations / companies. Any press contacts are reported.
Data are archived.

10.1.1.21 Adjustment

No corrections of the data are carried out beyond what has already been described during data validation, data processing and seasonal adjustment.

10.1.1.22 Relevance

Users interested in the social and economic statistics have expressed satisfaction with the quality of the statistics. However, they also expressed frustration over large data breaches, especially in the transition to e-Income-based sources.

10.1.1.23 User Needs

Among users are politicians, ministries, interest groups, businessmen, researchers, major private companies and others interested in the development of the Danish Labor market. The areas of application are mainly the National Accounts, economic models, economic government departments and Labor market organizations.

10.1.1.24 User Satisfaction

When major revisions are released, the changes are described in quality declarations and in potential more comprehensive notes available at the website. In addition users are oriented about the background for the changes, when the changes are put into force, and the reference period the changes are related to, as early as possible in the process via user committees (user committee for Labor market statistics and user committee for economic statistics), in the forum of short term statistics and on interest group meetings. In addition, revisions of the Working Time Accounts are discussed and coordinated with the national accounts. User Committee for Labor Market Statistics includes the areas employment, unemployment, wage subsidies jobs, earning statistics and statistics on absence. The user committee holds meetings one or twice a year to ensure running contact and dialog on the scope of statistics, developments, quality and communication. The members of the committees are important users of the products of Statistics Denmark within the subject areas of the user committee.
The User Committee for Economic Statistics covers the topics national accounts, public finances, short term statistics, external economy, globalization, employment, prices, consumption and financial statistics. The committee normally holds meetings in June and December. At these meetings the revisions of the Working Time Accounts has generally been embraced, as no users has doubted that the quality of the WTA has been improved significantly. However, the data breaks been more difficult for the users to deal with. Especially for the

national accounts and its users and for the Productivity Commission has the restructuring to using the eIncome statistics - especially with the very significant drop in the levels of hours worked - has given rise to much frustration and additional work load.

10.1.1.25 Data completeness rate

Up to now the delimitation of data supplies from the Working Time Account to the short-term business statistics (STS) has only been the sector group “business enterprises and organizations, i.e. exclusive of “general government sector”. In other words, the population in the short-term business statistics is for the time being greater than the market share of the economy, which is covered by the regulation, as sector code 89: Non-profit institutions serving households (NPISH) is not excluded from the data deliveries from the Working Time Account.

10.1.1.26 Accuracy and reliability

There are no calculations of the measures of accuracy. See section quality assessment.

10.1.1.27 Overall accuracy

There have been no measurements of the magnitude of revisions, etc.
In general, the quality of data has improved significantly with the use of the new eIncome source. Previously, the WTA was calculated by combining a multitude of different sources. After the reorganization in 2012 the WTA is based primarily on eIndkome sources. This is the same basic data for most of the sources included in the WTA, which ensures a high degree of internal consistency. In addition, the date markers, for when a job is active, have become much more precise, both in the annual structural statistics on jobs and employment at the end of November and the distribution over the year. Industry and sector rankings in eIncome is based on current work locations of employees. This is significantly more accurate than the projections underlying the former WTA. Hours statements have become much more precise, both because the date markers for when the job is active have become much more precise, but also because of eIncome now have a total population of employee relationships in Danish enterprises including reports on number of paid hours of work.
Not only is there has been a significant quality improvement related to the transition to eIncome. Over time, the eIncome register have also been improved. Thus, a quality measure for the calculation of hours worked is the proportion of hours paid in eIncome that have been imputed because they have either not been reported or because they have proved to be invalid:
Total: - 2008: 14.3 per cent. - 2009: 11.2 per cent. - 2010: 10.2 per cent. - 2011: 7.9 per cent. - 2012: 5.4 per cent. - 2013: 3.8 per cent.
It divided into:
Companies and organizations:
• 2008: 17.5 per cent.
• 2009: 13.3 per cent.
• 2010: 11.6 per cent.
• 2011: 9.3 per cent.
• 2012: 6.9 per cent.
• 2013: 4.6 per cent.
Government:
• 2008: 7.3 per cent.
• 2009: 7.2 per cent.
• 2010: 7.6 per cent.
• 2011: 5.2 per cent.
• 2012: 2.6 per cent.
• 2013: 2.4 per cent.
In general, there is a tendency that more and more report information on hours paid to eIncome, which guarantee a better quality over time. Furthermore, the guidelines from the tax authorities on the reporting of hours paid to eIncome have become more clear, and the precision and knowledge of concepts is increased in the reporting over time so that, for example, the reporters become aware that unpaid absences is not be included in the reported hours paid.

10.1.1.28 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

Some reports to eIncome for employees lack information on hours paid or the reported information has been found to be invalid. Therefore imputed (estimated) paid hours of work are used for these reports.
It is assumed in the WTA, that the end of November employment in RAS and number of jobs in ERE statistics equals the average employment (number of jobs) per. day in November. This is done because daily information on employment and the number of jobs is not available.
The structural statistics RAS and ERE statistics determines the WTA levels for each variable. Short-term statistics are used to project these levels over the year. Only the categories where there are non-missing figures in the RAS / ERE statistics will be projected. If the value is below 200 primary jobs, respectively 100 secondary job at the end of November, this level will be kept constant over the year (projection factor = 1). Are there too few observations in BFL category over the year the development from BFL at a more aggregate level are used (typically from a more aggregated industry level).
When the LFS is used to adjust for how much more self-employed and assisting spouses work compared to employees, it is not possible for us to take into account that the self-employed has a tendency to overstate their report more than employees do.

10.1.1.29 Timeliness and punctuality

Working hours are regularly published in accordance with Statistics Denmark's benchmark goals.
For quarterly statistics concerned, these goals imply the publications to be at the latest by the end of the following quarter. For the sake of short-term business regulation (STS), this implies the WTA to be published typical mid the last month of the following quarter. (The requirement for most employment series for STS is 2 months and 15 days).
For annual statistics concerned, this implies publications to be released at the latest by the end of the following year. In the interest of national accounts the annual WTA will be published in June with provisional figures for the previous year. This makes the annually WTA for the year t to be published in the same month as the publication of the quarterly WTA for the period 1 quarter t +1.
The transition to the new WTA resulted, however, that annual WTA 2011, based on the new eIncome sources, were not published until December 2012, whereas the publication of the quarterly statistics has not given rise to any delay.

10.1.1.30 Timeliness and time lag - final results

The Working Time Accounts are published once a year with annual figures, and four times a year with quarterly figures. The first publication of annual data covering the period 1995-1998* was on November 30th 1999.
The present publication of the WTA statistics is published on the basis of eIncome statistics.
Release time for the annual statistics is the reference year + 6 months. The latest year are preliminary figures calculated on the basis of the quarterly accounts. Release time for the quarterly statistics is the reference quarter +2 months and 15 days.
The statistics are available both in a preliminary version and the final version, so WTA for the last two quarters will be reviewed at each quarterly statement of the WTA. New knowledge or time for thorough debugging can cause changes in the other quarters which do not affect the annual working time account. When new structural data (RAS, ERE-statistics and the structural statistics on earnings) are incorporated in connection with the calculation of the annual WTA, the levels from the latest year where structural data is available and throughout the projection period is revised. When the data structure is incorporated, data up to and including the last year with structural data is considered to be final in the Working Time Account.
The time series covers the period:
• Q1 2008 - Q4 2014 in the quarterly WTA, published March 13, 2015
• 2008-2013 in the annual WTA with the release on 20 June 2014

10.1.1.31 Punctuality

For the quarterly Working Time Account 87.5 percent (7 out of 8 publications) is published exactly as planned or ahead of schedule. One releases (third quarter 2013) did not comply with the preannounced period, as the data quality was found too poor, and therefore the release was delayed for three days.
The annual WTA has been published three times on the basis of eIncome input data (since December 2012), and all the pre-announced publication dates were met (100 per cent).

Data to Eurostat short term business statistics (STS) are evaluated against the requirements for quarterly interim STS data (a deadline within 2 months after the reference quarter) and here 71.4 per cent of the releases met the requirements (5 out of 7 were released as scheduled).
For the final STS quarterly data 87.5 per cent (7 out of 8 of the releases) were transmitted according to the required deadline (within 2.5 months after the reference quarter).

10.1.2 Employment-_Compensation_of_Employees_and_Hours_Worked_2014

Skal denne med og er den I så fald det rigtige sted?

10.1.2.1 Statistical presentation

For many analytical purposes it is useful to include information on labour inputs in production. In such cases, definitions of labour inputs must be consistent with the concepts used in national accounts.
Labour inputs in production are shown by employment (measured by the number of persons employed) and hours worked.

10.1.2.2 Data description

The National Accounts are designed to present a complete picture of the economy. The National Accounts provide the conceptual and actual tool to bring to coherence all economic activity and development in Denmark.
For many analytical purposes it is useful to include information on labour inputs in production. In such cases, definitions of labour inputs must be consistent with the concepts used in national accounts. Labour inputs in production are shown by employment (measured by the number of persons employed) and hours worked.

10.1.2.3 Classification system

The national accounts series of employment and hours worked are compiled for the total economy, the institutional sector general government and by national accounts industries. The same applies to compensation of employees, however in addition, a more detailed sector disaggregation is compiled for the institutional sector accounts. Statistics Denmark's industrial classification 2007 (DB07), which is a Danish version of the EU NACE, rev. 2. and the UN's ISIC, rev. 4, contains a number of standard classifications: the 127, 36, 19, and 10 classifications. The final national accounts classification of 117 industries corresponds (with few deviations) to the 127 standard classification, and the 117 industries of the national accounts can be aggregated to the other standard classifications. For this reason, national accounts figures can easily be compared to and used in connection with other statistics that are based on the DB07-standard classifications.
However, comparisons with other statistics at a detailed industry level will often show differences, partly because of differences in definitions of variables, and partly because of the calendar year delimitation of the national accounts and its requirement of total coverage of the economic activity.
Internationally there is a high degree of comparability with the national accounts of other countries because the Danish national accounts are compiled in accordance with the definitions in the European System of National Accounts ESA2010.

10.1.2.4 Sector coverage

All industries according to Danish Industrial Classification 2007 (DB07).

10.1.2.5 Statistical concepts and definitions

• Labour inputs and compensation of employees in national accounts.
The national accounts' employment, compensation of employees and hours worked are compiled in accordance with the definitions in the EU's European System of National and Regional Accounts (ESA2010), which is a European version of the UN's System of National Accounts (SNA2008).
• The employment figures contain persons supplying their labour in the production of goods and services in Denmark regardless of their place of residence or whether their activities are within the law, as long as the production is within the production boundary of national accounts. The employment figures reflect the average number of employed persons in the course of the period (year or quarter). Persons temporarily absent from their work but still have a formal attachment to their job, e.g. persons on maternity leave, are included in the employment figures. Only the primary job is reflected in the statistics.
• Hours worked are actual hours worked, e.g. paid vacation is excluded and unpaid overtime is included. Hours worked include working time in primary jobs as well as secondary jobs if applicable.

• Compensation of employees is defined as the total remuneration in cash and kind payable by an employer to an employee. Compensation of employees can be divided into wages and salaries in cash and in kind and employers' social contribution. Wages and salaries include any social contributions taxes etc. payable by the employee. Employers' social contributions cover payments made by the employer to social security funds as well as private funded schemes. In the case of civil servants, payments are made directly from the employer to the employee or former employee without involving insurance firms or creating a fund to cover these future obligations. To reflect the future obligations incurred by the employer in these instances, an imputed social contribution is calculated.

10.1.2.6 Statistical unit

The statistical unit in national accounts industries is the local kind-of-activity unit (local KAU) and is different from the institutional unit, which is an economic entity, typically enterprises, that is capable of engaging in economic activities and transactions with other units in their own. An institutional unit can comprise one or more local KAUs, but a local KAU belongs to one and only one institutional unit. Local KAUs are grouped by industries, institutional units are grouped by institutional sectors.

10.1.2.7 Statistical population

All units generating Danish economic activity.

10.1.2.8 Reference area

All persons regardless of national residence, who deliver labour inputs to the production of goods and services within the production boundary of Denmark's national accounts.

10.1.2.9 Time coverage

Consistent annual time series regarding employment, compensation of employees and hours worked go back to 1966. Quarterly time series go back to 1990, 1st quarter.

10.1.2.10 Unit of measure

The national accounts' employment is measured by the number of persons employed and the volume of labour input in production is measured by hours worked. Compensation of employees is measured by DKK.

10.1.2.11 Reference period

The reference period of the figures in the final, annual national accounts is the calendar year whereas the reference period of the quarterly national accounts are the quarters. Flow figures refer to transactions during the year or the quarter, while employment figures are yearly or quarterly averages.

10.1.2.12 Frequency of dissemination

Annual and quarterly respectively.

10.1.2.13 Legal acts and other agreements

Legal authority to collect data: Act on Statistics Denmark §6 and §§8 - 12. EU regulation: European Parliament and Council Regulation (EU) No 549/2013 of 21 May 2013 on the European system of national and regional accounts in the European Union (ESA2010) (EUT L 174 26.6.2013, p.1).

10.1.2.14 Cost and burden

No direct burden of respondents.

10.1.2.15 Comment

For further information, please contact Statistics Denmark.

10.1.2.16 Statistical processing

The primary statistical basis for compiling employment, compensation of employees and hours worked in Denmark's national accounts is the working time accounts (WTA), which integrates the existing labour market statistics. In selected areas, alternative sources are applied in order to obtain consistency with the remaining national accounts, and supplementary sources are utilized in order to fulfill the obligations of ESA2010.

10.1.2.17 Source data

The primary sources of the annual compilation of employment, compensation of employees and hours worked are:
• The annual working time accounts (WTA) balanced on national accounts industries
• Statistics on general government
• Institutional sector accounts
• Labour force survey (LFS)
• National accounts in other respects
The primary sources for the compilation of quarterly data are:
• The quarterly working time accounts balanced on national accounts industries
• Quarterly government finances
• The balance of payments

10.1.2.18 Frequency of data collection

Quarterly national accounts are published eight times during a year. Annual national accounts are published three times during a year.

10.1.2.19 Data validation

The data validation is carried out in three steps according to the main process of setting up a national accounts system:
• In the first step a thorough validation of primary data sources is carried out. For more information reference is made to the specific quality declaration of each primary source.
• In the second step an initial data validation is carried out when the national accounts are created. The national accounts receive and process the data on a unit level, which allow national accountants to go back to each data source for more information.
• In the final step a validation of data sources is carried out with focus on coherence between sources, when production and profits are confronted with labour inputs and compensation of employees.
3.5 Data compilation
The data compilation is described under data validation.
3.6 Adjustment
No data corrections are made besides what is described under data validation.

10.1.2.20 Relevance

As fundamental data for everyone dealing with socioeconomic conditions like economic ministries, organizations, the press, the financial sector, larger companies, students and researchers. Quarterly national accounts are used as the basis for analyzing the economic development. National accounts continuously evaluate feedback from users via national and international forums.

10.1.2.21 User Needs

Important users are economic ministries, organizations, the press, the financial sector, larger companies, students and researchers. National accounts are used as the basis for analyzing the economic cycles, structure and long term development.

10.1.2.22 User Satisfaction

Go to User Committee for Economic Statistics (available in Danish only).

10.1.2.23 Data completeness rate

The National Accounts is in alignment with the following regulations:
• Council Regulation (EU) No 549/2013 of May 21 2013 on the European system of national and regional accounts in the European Union (ESA2010) (OJ L 174 26.06.2013, p. 1).
• Commission Decision 98/715 Official Journal of the European Communities, 16 December
1998, L 340, p. 33. 5 Accuracy and reliability
The inaccuracy of the national accounts figures relates to the inaccuracy of the various sources used.
In relation to employment, compensation of employees and hours worked, the combination of primary sources consisting of official statistics based on register data and the use of a coherent framework facilitating cross checks help maintain a reasonably accuracy of the figures.

10.1.2.24 Overall accuracy

Statistical inaccuracy estimates do not exist.

10.1.2.25 Timeliness and punctuality

The quarterly national accounts are published first time 60 days after the end of the quarter and in a revised form 90 days after the end of the quarter. The quarterly sector accounts are published 90 days after the end of the quarter. The statistics are published according to schedule. The statistics are published according to schedule.

10.1.2.26 Timeliness and time lag - final results

The quarterly national accounts are published first time 60 days after the end of the quarter and in a revised form 90 days after the end of the quarter. The quarterly sector accounts are published 90 days after the end of the quarter.
First version of preliminary yearly national accounts figures are published end of March the following year. The final figures are published 3 years after the reference year.

10.1.2.27 Punctuality

The quarterly and annual statistics are published according to schedule.

10.2 Statistical surveys and other data sources used for the expenditure approach

The sources used for the expenditure approach are:

- Household-budget-survey
- International-trade-in-goods
- International-trade-in-service
- Retail-trade-index
- Census-of-housing
- Construction
- Construction-cost-index-for-residential-buildings
- Construction-cost-indices-for-civil-engineering-projects
- Ict-expenditure-in-enterprises.aspx
- VAT statistics
- Survey of housing rentals
- Housing survey
- Energy statistics
- Statistics on financial institutions (financial services)
- Statistics on public finances (user payments to public institutions)
- Tax statistics (quantities of goods on which excise duties are levied)
- Balance of payments statistics (tourist revenue and expenditure)
- ERE [establishment-related employment statistics] estimates of total wages and salaries
- Agricultural statistics
- Public finance statistics
- Accounts statistics for industries predominated by public corporations
- Index of construction costs
- Product statistics for the IT industries
- ICT expenditure
- Industrial accounts statistics
- Specific industry statistics
- Media statistics
- Register of motor vehicles
- Register of vessels
- Register of aircrafts
- Industrial commodity statistics
- SLS-E statistics
- Accounting statistics for industries where public corporations predominate
- Balance of payments statistics
- Settlements statistics from the Nationalbank

- Accounts statistics for sea water transport.

The most important sources are:

- Household-budget-survey
- International-trade-in-goods
- International-trade-in-service

Below is a more detailed description based on Statistics Denmark's Quality declarations.

10.2.1 Quality Declaration for the Household-budget-survey

10.2.1.1 Statistical presentation

The Household budget survey is calculated at Households level. The survey is based on a combination of interviews and accounting from the participating households. We only ask about information we can't get through our registers. 99 per cent of the total population is covered by the survey, which covers all private households in the country.

10.2.1.2 Data description

The Household Budget Survey is based on a combination of interviews and accounting from the participating households. In areas where data already are known through registers, data are taken from those registers. All participating households have to register their consumption over a period of 14 days. When a household is finish with the registration of their consumption - they got visit from our CAPI-interviewers. The CAPI-interviewers ask questions about the households fixed costs for the last 12 months. The survey covers all private households in the country, these accounts for approx. 99 percent of the total population.

10.2.1.3 Classification system

Consumption is defined as cost of goods and services used for the direct satisfaction of individual needs. Consumption are grouped by an international standard, known as COICOP classification (Classification of Individual Consumption by Purpose), where the purpose is essential. This means for example, that the main line clothing also includes washing and repair of clothing, the purpose could be said to be the same.
The international recommendations only give instructions on the division of consumption at an overall level, but Statistics Denmark has also made a further division in order to meet specific needs.
The total consumption can in the statement immediately grouped as follows:

• Level 1 11 groups
• Level 2 35 groups
• Level 3 103 groups
• Level 4 186 groups
• Level 5 316 groups
• Level 6 613 groups
• Level 8 approx. 1,300 individual items

Based on the most detailed consumer division, it is possible to group completely free to meet specific needs. For clothing and footwear, it is moreover possible to make distributions by sex and age, food can be broken down by preservation method, and it is possible to divide consumption expenditure by whether that is purchased in this country or abroad.
For fundamental reasons, Statistics Denmark does not breakdown of the consumption of certain brands.
In addition, a large number of other groups which are documented on the website of Statistics Denmark: nomenclatures. This is an example, region and education.

10.2.1.4 Statistical concepts and definitions

Equivalence scale: Weighted number of persons in the family, where the first adult aged over 14 years is counted as one person, other adults are counted as 0.5 and each child (under 15 years) is counted as 0.3. The scale is set up by the OECD and is called the modified equivalence scale.

Socio-economic status: The population´s socio-economic status is indicative of the most important labour market attachment. The labour force is divided into self-employed, assisting spouses, employees and unemployed persons. The population outside the labour force is divided according to the potential labour market attachment. Here, the personal groups comprise persons who are temporarily outside the labour force (job activation and leave during unemployment), retiring from the labour force (early retirement pay and

transitional payments), pensioners (recipients of civil servants earned pensions, old age pensioners and early retirement pensioners) and others outside the labour force (recipients of social assistance, students, children and other persons outside the labour force).
The breakdown of socio-economic groups in the income statistics is performed on basis of the primary income data source, unlike the labour market statistics where there is a close focus on the population´s labour market attachment. Consequently, the socio-economic breakdown is not the same across the statistical domains.

Further information is available from http://www.dst.dk/socio

Equivalence income: For the purpose of comparisons of income and the living conditions of families of various size, income of the families is subsequently subjected to adjustments. In conducting adjustments the family size is taken into account. The expenses of families with two or three persons are not necessarily double or treble with regard to a number of areas in relation to a family comprising one person only. As expenses on children are lower than expenses on adults, children are given a smaller weight than adults. In calculating the equivalence income, incomes for all persons in the family are added up and divided by a weighted number of persons in the family (the family´s equivalence scale).
Households: A household is defined as comprising one or several persons who live at the same address. The persons at the address share their meals, have joint income and expenditure. In the household budget survey the delimitation is carried out directly of the participating households in collaboration with the interviewer.

The definition of consumption expenditure in the household budget survey: The household budget survey estimates consumption as the private households´total expenditure on goods and service, when the intention is direct utility satisfaction. There are, especially, with regard to housing expenditure of homeowners some problems. Attempts are made at solving these problems in the household budget survey by calculating rent (rental value of own home). The calculation is based on the available statistics as regards the possible size of the rent for a corresponding rental dwelling, i.e. a dwelling of the same size and age, same location and with the same facilities. The distribution of consumption expenditure generally complies with the principles used in compiling the national accounts and is based on the European system of national accounts, ESA95. In accordance with this system, goods and services are distributed by purpose. In its most detailed form, about 1,200 single types of consumption are included in the household budget survey, each allocated with an 8-digit code. In the Statistical Yearbook the statistics are published at 2-digit level or 4-digit level, while detailed statistics can be supplied against payment of a service charge.

10.2.1.5 Statistical unit

The survey calculates the consumption at the level of a household.

10.2.1.6 Statistical population

The target population is all private households in Denmark. A private household is defined as an economic unit, i.e. a group of people who live together and have a high degree of common economy, i.e. share income and expenses. People in various forms of joint households (prisons, long-term patients in hospitals and other institutions.) is not covered, since it often will be impossible to separate the private economy from the economy of such a kind of institution. It is necessary to pay attention to this omission, if the surveys data for example are use to an analysis of hospital use. The private economy illuminated. Goods consumed in production (equipment, etc..) And other business expenses are not included.

10.2.1.7 Reference area

The Survey covered the entire country incl. Bornholm (except non-mainland islands).

10.2.1.8 Time coverage

Since 1996 the survey has been published annually.

10.2.1.9 Base period

The base period for constant price calculations are at present Year 2005.

10.2.1.10 Unit of measure

Consumption is calculated as DKK per. household.

10.2.1.11 Reference period

Consumption is calculated as an annual average for the year.

10.2.1.12 Frequency of dissemination

Two yearly versions are published. First a preliminary version is published and later a final one.

10.2.1.13 Legal acts and other agreements

The Household budget Survey is not based on an EU directive. The Survey is based on a so-called "Gentleman agreement", which means that the individual member states alone decide to if they want to provide Household budget data.

10.2.1.14 Cost and burden

No response burden has been estimated since participation in the survey is voluntary.

10.2.1.15 Comment

Additional information can be obtained by contacting the Section for the Household Budget Survey.

10.2.1.16 Statistical processing

The survey is based on a sample where the number of households accounts for about 2,500 out of Denmark's total of approximately 2.6 million households.
The survey included data from three different data sources: Accounting booklets, CAPI interviews and data from registers. In this way the sample can give results which are good approximations for all private households. The data from the 3 different sources are validated. We are constantly looking at how we can improve and do the statistic more efficiently.
The data is collected annually from approximately 860 households. Such a sample is too small to form the basis of a very detailed statistics; therefore we averaged data from three consecutive years to a single sample. All expenses, income, etc. is converted to the price and volume level of the middle of the three years.
Consumption survey is published twice a year. Preliminary figures are published 20 months after the reference year, while the final figures are published 27 months after the reference year.

10.2.1.17 Source data

The Household Budget Survey is calculated at household level, and is based on a combination of interviews and accounting of the participating households. All households are simply randomly selected. In areas where data already is known through registers, data are taken from those registers.
The survey used records from:
• Income Register
• CPR register
• BBR register
• Training Register
• Hospital Statistics Register

10.2.1.18 Frequency of data collection

Data are collected annually. Households are participating continuously throughout the year in the survey. In this way we ensure that seasonal consumption are represented in the survey.

10.2.1.19 Data collection

The Household Budget Survey is calculated at household level, and is based on a combination of interviews and accounting of the participating households. All households are simply randomly selected. In areas where data already is known through registers, data are taken from this registers.
In the survey we use records from:
• Income Register
• CPR register
• BBR register
• Training Register

• Hospital Statistics Register
The survey included information from three different sources:
• Interview
• Accounting
• registers
Interview: Households have participated in an extensive interview. The Households participants are asked about regular expenses the past 12 months, possession on and expenditure of a number of durable consumer goods, the use of health care, education and child-care arrangements on certain income and taxes as well as retirement plans. Since the households are visited spread evenly over the year, the information will partly be about spending in the previous year.
Accounting: Households have for a period of 2 weeks led a detailed account of all expenses. This accounting guidance is for individual households are spread out over the year to ensure that seasonal changes in consumption are covered by the survey.
The accounts have 2 main purposes: It ensures total coverage by , for example, new products on the market comes with , and by rarely consumed products , as it is too big to ask in the interview, in principle, be covered . The accounting also ensures that more everyday purchases that you normally do not remember for a long time will be covered.
Records: To save time for households and Statistics Denmark, the Households are been asked about topics that Statistics Denmark already has useful information about. Statistic Denmark has in particular income and tax information, housing information and information on education and occupation.

10.2.1.20 Data validation

The data validation takes place on many research levels. In the interviewees program for example there are built a large number of controls. These can be both monetary terms, but may also be more involved, for example, if a household has indicated that they have to dispose of a car and then answering no to the payment of vehicle excise duty or car insurance. Finished interviews and accounting records validated subsequently manually by Statistics Denmark with specially developed software that also examine the appropriateness of described amount.

10.2.1.21 Data compilation

When we are finish with the validation of the interviews and accounts booklets the registry variable are linked in the data set. Sometimes it's difficult to find the household in the sample in the register data, this kind of difficulties can often be attributed to differences in the calculation date. When this happens we make manual imputation of for example, an individual's level of education.
After finishing the processing of micro data the enumeration process of making the data representative for the entire country begins. The figures in all tables are weighted this is done in order to partially resolve the gaps, as different dropout and pure random coincidences leads. Those types of Household where the risk for not participating in the survey is relatively large, which therefore results in too few households in the survey are assigned a relatively large weight, while household types, as there are too many of, is assigned a relatively small weight.
Information about both the enumerated number of households in Denmark after the weighting and on the actual number of households in the survey finds in most tables. This last statement is relevant to assessing the sampling uncertainty, since a small number of households results in a relatively large uncertainties.
The weights are calculated using a regression estimate. The focus is on each characteristics of the relationship between sample and population. The advantage of this method is that many more features are considered than in the former method were poststratifikation was used. Following characteristics are involved in the estimation:

- Household size and composition
- Income
- Main Income Recipient's socio-economic status
- The household owns or rents the dwelling
- What type of urban household lives in
- Education
- Gender
- Geography

10.2.1.22 Adjustment

We do not make other corrections of data besides those corrections described during data validation and data processing.

10.2.1.23 User Needs

In addition to serving the general public interests the survey has a broad group of users:

- It is used internally at Statistics Denmark in compiling price indices and national accounts statistics.
- Government bodies use the survey for purposes of planning and for conducting analyses of the consequences of new legislation, etc.
- The survey is used for researches purposes within several fields.
- The survey can be used for marketing purposes, etc.
- Internationally, the survey is widely used. Especially, EUROSTAT is very active in enabling comparability of the survey results among the EU Member States.

The statistics are very rich in detail and have a relatively long production time. It is therefore not suitable as a short-term statistics.

10.2.1.24 Accuracy and reliability

Consumption applies throughout the year as a reference time. The sampling error for the total average consumption is about 0.9 per cent. Besides sampling errors it is a known fact that Household Budget Survey is a bit under-reporting in several areas, such as alcohol, tobacco, prostitution and undeclared work. The survey use sampling enumeration, while there is not adjusted for the less than 1 per cent of the population which is not covered by the survey.

10.2.1.25 Overall accuracy

A survey like the Household Budget Survey is subject to a number of inaccuracies. Most errors and shortcomings are not of a kind that can be measured, and it is therefore not possible to measure the total inaccuracy in the survey. The sample-related coefficient of variance for total consumption per household is estimated at less than 1 pct. Detailed Household Budget Survey figures for sample related coefficient of variance is published on www.dst.dk/forbrug in the folder Documentation. The total inaccuracy of which the sample related coefficient of variance is only a part can, as noted, not be measured, because it is not possible to measure the other types of errors. What other kinds of errors should be taken into account are described in the next section. In general, the inaccuracy is higher, the more detailed level data are broken down to and the fewer households on which the average is based.

10.2.1.26 Sampling error

The sampling error for the Household Budget survey for both the total average and the respective under groups for 2011-2013 figures can be obtain Uncertain.

10.2.1.27 Timeliness and time lag - final results

The statistics are updated twice yearly, where approximately one third of the households are new, while two thirds was also included in the previous survey. Preliminary figures are published approximately 7 month after the last data collection, final figures approximately a year after.

10.2.1.28 Punctuality

The statistics are usually published without delay in relation to the scheduled date.

10.2.2 International-trade-in-goods

10.2.2.1 Statistical presentation

The statistics show Denmark's imports and exports of goods from/to all countries in the world distributed by about 9,300 different commodity codes. The statistics do not cover the External trade of the Faroe Islands and Greenland.

10.2.2.2 Data description

The statistics show Denmark's imports and exports of goods from/to all countries in the world distributed by about 9,300 different commodity codes recorded by value, net weight in kilograms and any supplementary unit (e.g. liters, units or square meters).

10.2.2.3 Classification system

Commodity classifications are based on the groupings in the EU's Combined Nomenclature (CN).
Furthermore, when statistical data are published, the current version of the UN's Standard Trade Classification (SITC) is applied. In addition, imports are grouped by use in accordance with an adapted version of the UN's Broad Economic Categories (BEC), while exports are grouped by industrial origin (KONJ), which is a Danish classification defined on the basis of SITC.
The Combined Nomenclature (CN) is the merchandise nomenclature applied by the EU when reporting data on EU trade and trade with non-EU countries. In the Danish External Trade in Goods Statistics the most detailed statistics published are classified according to the Combined Nomenclature. The Combined Nomenclature consists of around 9,300 commodity codes. A detailed description of the CN codes is available in the EU Official Journal dissemination of Combined Nomenclature.
When disseminating External Trade in Goods Statistics by broader commodity groups, the Standard International Trade Classification (SITC) Revision 4 is mostly used. The SITC Revision 4 has been used in the Danish external trade statistics since 1 January 2007 and consists of 2,970 5-digit commodity items, which can be aggregated to 1,033 4-digits, 260 3-digits, 66 2-digits, and 10 1-digit commodity items. Statistics on periods before 2007 are disseminated using older revisions of the SITC classification. The SITC classification was revised in 2007 because of a major revision in the Harmonized System (HS) Nomenclature which is the base for the SITC classification.
UN's BEC classification (Broad Economic Categories) is with few exception based on SITC and consist of 7 main end-use categories. Each of the 7 categories of end-use in the BEC covers a number of commodity groups and is defined largely on the basis of SITC, so that all commodity items under a given SITC item are allocated to the same commodity group in BEC. Danish statistics are disseminated according to a modified version of the BEC classification. The KONJ classification is a Danish classification where exports are classified by industrial origin comprising 8 categories of exports (by industrial origin), each covering a number of commodity groups and defined largely based on the SITC.
The distribution by partner countries is done according to the Geonomenclature of Eurostat which classified more than 200 different countries and territories.
Trade by enterprise characteristics used the Danish Industrial Classification of All Economic Activities (DB07), which is 6-digit activity nomenclature based on EU's NACE classification. First four digits in DB07 are the same as in the NACE.

10.2.2.4 Statistical concepts and definitions

Data Collected in External Trade in Goods Statistics: The quantity of the imported and exported commodities is measured in terms of a basic unit and in some cases a supplementary unit (e.g. '1000 pieces' or 'liter'). The basic unit for the great majority of commodities is the net weight (excluding package) stated in kg.
For each commodity transaction (imports or exports), the following items of information are collected:
In Intrastat:
• Commodity code according to the Combined Nomenclature (CN)
• Partner country (country of dispatch/country of destination)
• Type of transaction (e.g. ordinary purchases/sales, returns of goods or contract processing)
• Invoiced value (converted into statistical value by Statistics Denmark)
• Net weight in kilogram
• Any supplementary unit, e.g. liters or no. of items (if required according to the CN)
In Extrastat:
• Commodity code according to the Combined Nomenclature (CN) or TARIC (imports only)
• Partner country (Country of origin and country of consignment in imports and country of destination in exports)
• Procedure code (7-digit code for the customs procedure, e.g. customs clearance for free sales and free consumption or for active processing)
• Statistical value
• Net weight in kilogram
• Any supplementary unit, e.g. liters or no. of items (if required according to the CN)

• Means of transport at the border
• Domestic means of transport

The statistics are published at the most detailed level as totals of statistical value (imports in terms of cif-values and exports in terms of fob-values), net weight and any supplementary unit for similar occurrences of commodity code and partner country. Furthermore, the statistics are grouped according to the current commodity nomenclatures (CN, SITC, BEC and KONJ).

Goods excluded from the statistics: Some goods and movements of goods are excluded from the statistics, e.g. means of payment which are legal tender, securities and monetary gold; goods benefiting from diplomatic, consular or similar immunity; and goods that are not the subject of a commercial transaction.

Indices in External Trade in Goods: For the purposes of conducting further analyses of external trade, indices of value, unit value and quantity and terms of trade are also published.

The value index analyses the development in values for imports and exports.

The unit index reflects the change in the value of goods imported and exported, which is mainly due to price changes (changes in the unit values).

The quantity index shows the change in the value of goods imported and exports, which is due to quantity changes.

The terms of trade are measured as the ratio between the unit value index for respectively, exports and imports.

Intrastat and Extrastat: The primary data on which the statistics are compiled are collected from the Intrastat and Extrastat systems.

• Intrastat is based on data reported by Danish enterprises with total annual imports of goods and/or exports of goods over respectively, DKK 6.0 million and DKK 5.0 million in 2015. The threshold for reporting data is separately fixed annually for imports and exports for the purpose of ensuring coverage of 93 pct. and 97 pct. of respectively, total imports and exports as laid down by EU legislation. Furthermore, a small transaction threshold is applied in Intrastat. If the total sum of homogeneous transactions within a calendar month has a value of not more than DKK 1,500 and a weight of not more than 1,000 kg, these goods can be reported as whole under a special commodity item (other goods).

• Extrastat is based on data reports concerning customs and supplies collected from the Danish tax authorities in connection with imports and exports of goods to/from Denmark and from/to non-EU member countries. A statistical threshold, which can be compared to the transaction threshold in Intrastat, is applied. If the value of a transaction is not over DKK 7,500 and the weight is not over 1,000 kg, these goods can be recorded under a special commodity item (other goods). All transactions related to imports must be stated, whereas it is possible to state orally transactions related to exports under the statistical threshold. This oral reporting is not recorded, but the amount of trade is insignificant.

Partner Country: The country distribution is conducted in accordance with Eurostat's Geonomenclature classifying about 200 different countries and territories. In Extrastat, information on country of origin (country of manufacture) is collected and for imports information on country of dispatch and for exports information on country of destination is collected. In most situations, it is information on country of origin that is applied in Extrastat. In Intrastat, only information on country of dispatch for imports and country of destination for an export is collected.

Specific goods and movements: A range of goods and movements of goods differ from the general external trade and in such cases the statistics are compiled according to other principles, e.g. vessels and aircraft, stores and supplies, sea products, electricity and natural gas.

Statistical value: The value of the external trade is published as the so-called statistical value. For imports this value is called the cif-value (cost, insurance and freight), i.e. the value of the commodity at the Danish border or sea port, including the service costs connected to the delivery of the commodity to the Danish border, e.g. transport costs and insurance. For exports the statistical value is equal to the fob-value (free on board), i.e. the value of the commodity at the point of export at the Danish border, including the costs connected to the transport of the commodity from the exporter to the export point at the Danish border or sea port.

Trade systems: External trade can be compiled according to two different principles: the general trade system and the special trade system.

General trades comprise all goods being moved into or out of the country, unless exceptions have been laid down in special rules (see below). Thus, imports cover all goods entering the country, including goods intended for re-export or goods that are, in actual fact, re-exported. Similarly, exports cover all goods leaving the country, whether processed in the country or have previously been imported (re-export).

External trade according to the special trade system excludes transactions between other countries and Danish customs bonded warehouses. Goods imported to a bonded warehouse are thus excluded from external trade based on the special trade principle and are only included when the goods are declared by the customs to Denmark.

Goods in transit, i.e. goods that are only being transported through the country, are excluded from the external trade statistics for special trade as well as general trade. In connection with a revision of the external trade data in 1997, data from 1988 and onwards were revised according to the general trade system. However, the statistical office of the EU, Eurostat, publishes external trade statistics for the member states using the special trade system. Consequently, there are nominal differences between Statistics Denmark's and Eurostat's figures for Danish external trade in goods.

10.2.2.5 Statistical unit

The statistical unit is commodities and commodities groups and partner country and country groups. In Trade by enterprise characteristics the legal enterprise unit is also used for identifying and defining the enterprises. The CVR number (Central Business Register) is the unit applied.

10.2.2.6 Statistical population

The statistical population consists of the enterprises which have external trade in goods and which report to either Intrastat or Extrastat for trade with EU countries, Intrastat, the population is defined as enterprises which have trade of a value which exceed an exemption threshold. For trade with non-EU countries, Extrastat, all traders are covered by the statistics.
In trade with EU countries, Intrastat, a statistical threshold is applied, based on the value of annual imports and exports to other EU Member States. The threshold is set by Statistics Denmark in compliance with the requirements of coverage stated in the EU legislation on Intrastat, and the limits are determined annually. Enterprises whose annual EU trade is below these limits are exempted from reporting detailed data under the Intrastat system. The Intrastat thresholds are set at levels where the enterprises reporting to Intrastat amount to minimum 93 per cent of the total value of EU imports and minimum 97 per cent of EU exports.
The Intrastat report obligation of the individual enterprises is based on their Intrastat reporting in previous year or on the amount of EU trade stated at their VAT statements. At the VAT statements the enterprises have to state the value of purchases of goods from other EU countries (box A) and the value of sales of goods to other EU countries (box B).
In trade with non-EU countries, Extrastat, there is no actual statistical population, as all transactions in principle are collected through the customs declarations submitted to the Danish Customs Authorities.

10.2.2.7 Reference area

The statistics cover Denmark’s imports and exports of goods from/to all countries in the world. The statistics do not cover the External trade of the Faroe Islands and Greenland.

10.2.2.8 Time coverage

The statistics cover the period from 1988 and onwards. Time series covering previous years are only available in paper publications and are described further in section ‘Comparability – over time’.

10.2.2.9 Base period

In the indices covering External Trade of Goods the base period is 1995 for the Quantity and Unit Value Indices.

10.2.2.10 Reference period

01-03-2015 - 31-03-2015

10.2.2.11 Frequency of dissemination

The statistics are published monthly.

10.2.2.12 Legal acts and other agreements

Act on Statistics Denmark (Consolidated act No. 599 of June 22, 2000) and Consolidated act No. 1495 of December 16, 2004 of the Ministry of Economic and Business Affairs Regulation (EC) No 638/2004 of The European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91, with associated changes.
Commission Regulation (EC) No 1982/2004 of 18 November 2004 implementing Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Commission Regulations (EC) No 1901/2000 and (EEC) No 3590/92, with associated changes.

Regulation (EC) No 471/2009 of the European Parliament and of the Council of 6 May 2009 on Community statistics relating to external trade with non-member countries and repealing Council Regulation (EC) No 1172/95.
Commission Regulation (EU) No 92/2010 of 2 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards data exchange between customs authorities and national statistical authorities, compilation of statistics and quality assessment.
Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.
Commission Regulation (EC) No 1779/2002 of 4 October 2002 on the nomenclature of countries and territories for the external trade statistics of the Community and statistics of trade between Member States Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.

10.2.2.13 Unit of measure

The units of measure in the statistics are value in Danish crowns (DKK), net weight in kilograms and for many commodity codes also a supplementary unit (e.g. litres, units or square metres), all distributed by commodity codes and partner countries.

10.2.2.14 Cost and burden

For Intrastat the response burden is estimated as DKK 49.0 million in 2014 distributed across around 7,500 enterprises. In contrast, as an administrative source Extrastat does not impose any additional response burden on enterprises.

10.2.2.15 Comment

External Trade in Goods has a webpage:
http://www.dst.dk/en/Statistik/emner/udenrigshandel/udenrigshandel-med-varer.aspx

10.2.2.16 Statistical processing

Trade data is collected on monthly basis using the various data sources. The collected data are validated for logical errors and completeness and a credibility check of the reported data is carried out.
The collected data are used to compile the trade figures and full coverage of trade is ensured by estimation for missing. There is thus full coverage of International Trade in Goods in the disseminated statistics.
In connection with the release of trade figures some time series are seasonal adjusted and furthermore indices are calculated.

10.2.2.17 Source data

The statistics are compiled on the basis of two general sources: Extrastat and Intrastat.
Extrastat covers Denmark's trade in goods (imports and exports) with non-EU countries (third country) on the basis of the data on customs and supplies reported by business enterprises to the Danish tax authorities concerning their trade in goods with countries outside the EU. Consequently, Extrastat is an administrative (secondary) source. Intrastat is the system behind the statistics of the trade of goods between Denmark and the other EU countries. Prior to the introduction of EC's Single Market on 1 January 1993, this trade was also covered by the Extrastat-system. However, following the introduction of the Single Market, the requirement concerning customs and forwarding documents in connection with intra-EU trade was abolished. Consequently, Extrastat was no longer able to provide information about this trade and Intrastat was introduced on 1 January 1993. Intrastat is primarily based on monthly data reports submitted to Statistics Denmark by approximately 7,500 business enterprises in Denmark with regard to their trade in goods with enterprises in other EU countries (supplemented by information about EU trade derived from the VAT declarations that are filled out by all enterprises liable to pay VAT in Denmark). Consequently, Intrastat is a statistical (primary) source.
In addition to Intrastat and Extrastat, trade data are also collected via other data sources. Data on vessels and aircrafts are partly coming from registers kept by Danish Maritime Authority and Danish Transport Authority, respectively. Data on sea products landed in foreign harbor are coming from The Danish AgriFish Agency and

trade in electricity is based on data on the actual transmission across the borders provided by the grid operator, Energinet.dk.

10.2.2.18 Frequency of data collection

Intrastat data are collected monthly and the deadline for reporting data under Intrastat is the tenth working day after the reference month. Extrastat data are collected on daily basis when the customs declarations are submitted to the customs authorities.

10.2.2.19 Data collection

In Intrastat it is mandatory to submit declarations digitally. The main reporting tools in Intrastat are Idep.web and forms online on virk.dk portal. In Extrastat, reporting tools provided customs authorities are used and almost all are digitally reporting tools.

10.2.2.20 Data validation

Statistics on the Danish External Trade in Goods are compiled on the basis of customs declarations for the trade with non-EU countries and reports to the Intrastat system covering trade with EU countries.
The collected data are validated at several levels before the statistics are disseminated. First, the reporting obligation of the enterprises is monitored. Furthermore, the data are check for any logical error (e.g. wrongful commodity code) or missing information. Trade reported on e.g. wrongful commodity codes is not included in trade figures before the information is corrected.
Credibility checks of the reported data are also carried out. In these checks the reported records are compared with records reported in the past. Those records which have a significant effect on the trade figures are checked manually. Records with less effect on the trade figures are automatic corrected. Significant errors are corrected quickly by telephone contact with the enterprises, while the other potential erroneous records are included in the statistics while investigations are carried out.
The reports are also checked for completeness. Large records are checked manually each month. In Intrastat, the reported figures are also compared with the enterprises' declaration of EU purchases and acquisitions stated on the VAT statements.
It is likely that not all erroneous records are identified and therefore the accuracy of the trade figures can be somewhat affected at detailed levels. Since the validation is targeted on large records, it is assessed that the effect of wrongful records is limited at aggregated level of the trade figures.

10.2.2.21 Data compilation

The reported EU trade is grossed up to full coverage of external trade in goods, by making estimation for trade from enterprises exempted from Intrastat reporting based on the stated value of purchases of goods from other EU countries (box A) and the value of sales of goods to other EU countries (box B) from the VAT statement and by making estimation from the enterprises obliged to Intrastat which have failed to report or have reported wrongfully. Consequently, the disseminated trade figures are thus covering the total trade. The estimations are distributed by commodity codes and partner countries.
In total the adjustments constitute around 9-10 per cent in EU imports and 6-7 per cent in EU exports, when final trade figures are released.

10.2.2.22 Adjustment

Seasonal adjustment is applied. No other adjustments are carried except the adjustments described in sections ‘Data validation’ and ‘Data compilation’.

10.2.2.23 Relevance

There is great interest in the disseminated statistics of External Trade in Goods among users who monitor the Danish economy. The statistics are demanded widely by trade and industry organizations, the bank and finance sector, politicians, public and private institutions, researchers, enterprises, news media, embassies and international organizations.
The statistics is also used for compilation of National Accounts and Balance of Payments Statistics. Furthermore, Eurostat use the statistics to make joint EU trade statistics. The users view the External Trade in Goods Statistics as an important short term indicator, and it often gets a lot of attention in the media and amongst professional users.

10.2.2.24 User Needs

Users are public authorities, private organisations and firms, international organisations, embassies, the media and private individuals. Furthermore, the detailed figures are widely used for conducting market analyses and research.

10.2.2.25 Data completeness rate

Trade in certain commodity/partner country combinations can be made confidential according to the rules defining confidentiality. These combinations are not disclosed in the statistics. Furthermore, at the first release of statistics 40 days after the reference month, detailed statistics on the EU trade is not disseminated. It is based on an assessment that these figures are not reliable enough so soon after the end of the reference month.

10.2.2.26 Accuracy and reliability

The reliability of the final statistics at aggregated level is relatively high. In Extrastat, the reliability at detailed commodity/country levels is also high, while the reliability is comparatively lower in Intrastat due to the margins of uncertainty involved in estimating trade by enterprises exempted from reporting data.
However, the first publications of the external figures are subject to some uncertainty, as a relatively high number of erroneous data reports cannot be included at the time of publication. Compensation for this is made by estimation and a later correction. The reliability of figures for a given month is greatly increased by later publications of statistics. Similarly, the highest reliability is achieved at aggregated level.

10.2.2.27 Overall accuracy

The uncertainty levels of the two main sources for the statistics differ.
Extrastat covering trade with non-EU countries is generally of a high quality. However, the reliability of the figures at the detailed level is affected by:
• The figures on imports probably have a slightly higher quality compared to the figures on exports, due to the circumstance that import transactions are subject to greater control measures via the customs system.
• Information on weight and quantity may be subject to greater margins of uncertainty compared to information on value.
Intrastat covering trade with EU member countries is subject to considerably higher margins of uncertainty compared to Extrastat. Current data-editing measures give rise to corrections, but especially the lack of data reports constitutes a considerable source of uncertainty. Particularly in the first months, estimates for delayed data reports are replaced by actual data reports, which give rise to, e.g. changes in trade between different goods and countries. Estimating trade of the smallest business enterprises exempted from reporting data also contributes to the circumstance that the statistics at the most detailed level are subject to some degree of uncertainty. The figures for total imports and exports from/to EU countries are considered to be of high quality in the final statistics as information is added with information from the VAT returns of the business enterprises, which cover all transactions of goods between Denmark and the EU countries.
At the detailed level, the reliability of the figures is affected by:
• No data reports from enterprises below the threshold limits of Intrastat.
• Imperfect and/or delayed data reports from enterprises obliged to report.
• Submission of inconsistent information, e.g. where the relationship between value and net weight in kg and/or supplementary unit seems unlikely.
• For reasons of resources, it is not possible to examine all data reports where (probably) inconsistent information has been submitted.
At the moment, there are no exact figures for the statistical uncertainty.

10.2.2.28 Sampling error

For non-EU trade, Extrastat, there is full coverage of population and sampling error is thus 0. In EU trade, Intrastat, the population is in principle a cut-off sample. The sampling error is not known.
The overall accuracy of Intrastat is affected by sampling error and non-sampling error combined. Non-sampling errors include measurement error and non-response error, i.e. missing or wrongful reports from enterprises obliged for Intrastat reporting or wrongful estimation of missing trade from enterprises which are exempted from reporting to Intrastat.

10.2.2.29 Timeliness and punctuality

Aggregated statistics for selected countries and country groups and for aggregated commodity groups are published monthly 40 days after the end of the reference period. Detailed statistics are published 70 days after the end of the reference period. The statistics are usually published without delay in relation to the scheduled date, which is announced at least 3 months in advance on Statistics Denmark's website.

10.2.2.30 Timeliness and time lag - final results

Aggregated statistics for selected countries and country groups and for aggregated commodity groups are published monthly 40 days after the end of the reference period. Detailed statistics are published 70 days after the end of the reference period. All months of the reference year are revised in connection with each publication of statistics up to and including October in the following year. Subsequently, figures will not be revised for a whole year. The figures are also revised in October in the two following years. This implies that final figures for external trade in goods are published about 2½ years after the end of the statistical year.
This revision practice is coordinated with the Balance of Payments Statistics and the National Accounts Statistics.

10.2.2.31 Punctuality

The statistics are usually published without delay in relation to the scheduled date, which is announced at least 3 months in advance on Statistics Denmark's website.
Trade data are without delay submitted to Eurostat on the same day as statistics are published.

10.2.3 International-trade-in-service

10.2.3.1 Statistical presentation

The statistics show Denmark's imports and exports of services from/to other countries distributed on partner countries and approx. 60 service categories on an annual basis.

10.2.3.2 Data description

The statistics show Denmark's imports and exports of services from/to other countries distributed on partner countries and approx. 60 service categories on an annual basis. On a quarterly basis the statistics are published on a more aggregate level and on a monthly basis completely aggregated only.

10.2.3.3 Classification system

The statistics on international trade in services cover approx. 60 categories of services; in the quarterly publication these are aggregated to 18 main groups and subgroups:
• Manufacturing services
• Repair services
• Sea transport
• Passenger sea transport
• Freight transport by ship
• Auxiliary sea transport services
• Air transport
• Other transport
• Postal and courier services
• Travel-related services
• Construction services
• Insurance services
• Financial services
• Royalties and licenses
• Telecommunication services, computer services, and information services
• Other business services
• Cultural, personal, and recreational services
• Public services n.i.e.

10.2.3.4 Statistical concepts and definitions

Resident business: A resident business enterprise is either a Danish enterprise in Denmark or a foreign enterprise which has been engaged or intends to be engaged in economic activities in Denmark. This means that branches of or subsidiaries in Denmark of non-resident enterprises are regarded as resident enterprises, while branches or subsidiaries of resident Danish enterprises abroad are regarded as non-resident enterprises.
Resident person: A resident person is a Dane resident in Denmark or a foreign citizen who is resident in Denmark and who intends to be a resident in Denmark for at least one year.

10.2.3.5 Statistical unit

In the statistics the units are delimited according to their legal registration number (cvr. number).

10.2.3.6 Statistical population

The statistical population is assumed to consist of approx. 40.000 units (cvr. numbers), which according to different assumption are considered to be covering the total foreign trade in services. This population is delimited using the business register and some other sources.

10.2.3.7 Reference area

The statistics cover trade in services performed by Danish residents with foreign residents.

10.2.3.8 Time coverage

The statistics cover the period since New Year 2004/2005.

10.2.3.9 Unit of measure

The statistics are compiled in DKK.

10.2.3.10 Reference period

01-01-2015 - 31-03-2015

10.2.3.11 Frequency of dissemination

The statistics are published quarterly, for main results, however, monthly with the balance of payment statistics.

10.2.3.12 Legal acts and other agreements

Act on Statistics Denmark (§ 9a and § 10).
Parliament and Council regulation (EEC) No 184/2005 of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment (OJ L 310 08.02.05) and later Commission regulations.

10.2.3.13 Cost and burden

The response burden has been estimated to DKK 8.1 million.

10.2.3.14 Comment

International trade in services has a webpage:
http://www.dst.dk/en/Statistik/emner/udenrigshandel/udenrigshandel-med-tjenester.aspx

10.2.3.15 Statistical processing

Data is collected every month. The data is screened for obvious and likely errors. The completeness of the reports is checked. The data is used for compiling the statistics through a process of grossing up for the trade not covered. The statistics is accordingly to be considered to completely cover the Danish foreign trade in services.

10.2.3.16 Source data

The most important source of the statistics is a combination of monthly reports from approx. 400 firms and annual reports from approx. 1300 firms. Another important source is interviews with travelers; the interviews with foreign travelers in Denmark are carried out in cooperation with VisitDenmark; the interviews with Danes travelling abroad are conducted in the context of Holiday and Business Journeys. Supplementary information from other sources on travel as well as on other items is used. Information on public services is provided through statistics on public finance.

10.2.3.17 Frequency of data collection

Data is collected monthly and annually.

10.2.3.18 Data collection

Data is collected mostly electronically through the system IDEP.

10.2.3.19 Data validation

Data is compared with earlier reported data. If relevant, data is also compared with reports to other statistics.

10.2.3.20 Data compilation

Data is grossed up to the total population, assumed to consist of about 40.000 units. The grossing up routine is dynamic as the weights are recompiled when new data are available. The 400 monthly reporters are allotted with weight 1, while the 1300 annual reporters are allotted with weights larger than 1 (or 1). The routine is simple; a stratum weight is determined directly on the likelihood of choosing this unit.

10.2.3.21 Adjustment

In the quarterly statistics adjustment for seasonality is performed.

10.2.3.22 Relevance

The International trade in services statistics constitutes an essential part of the balance of payments statistics and of the rest-of-the-world account of national accounts. The statistics are occasionally commented upon in the public debate.

10.2.3.23 User Needs

Foreign trade in services is an independent statistics and is used in the compilation of the Balance of payments. Important users are hence public authorities, private organizations, firms and private individuals.

10.2.3.24 User Satisfaction

Measurements of user satisfaction are not available.

10.2.3.25 Data completeness rate

The publication of data is compatible with the EU requirements on data reporting.

10.2.3.26 Accuracy and reliability

In the first release of the figures for foreign trade in services there will be a certain degree of uncertainty as a minor part of the data has either not been reported yet or has errors to a degree that it cannot be included in the release. In these cases data will be supplemented by estimations. The reliability of the figures for a given quarter increases in later releases. The final figures are to be considered as fairly reliable, to a decreasing degree though the more detailed level that is applied.

10.2.3.27 Overall accuracy

The statistics on foreign trade in services are basically compiled on partly a cut-off sample of Denmarks 400 largest firms engaged in this trade (monthly reports) and partly a stratified sample of about 1300 small and medium-sized firms (annual reports) by grossing up this sample information. This entails by its very nature some inaccuracy. An important element of inaccuracy is attached to the frame from which the sample is drawn. The frame was first derived from the settlement statistics of Danmarks Nationalbank,. Effective from 2009 a new frame has been taken into use. This frame has been delimited from a one-off investigation in 2008 - the "screening" - in which some 10.000 firms were requested to report summarily on their imports and exports of services in 2007. A similar investigation has been conducted in 2013, where 5.000-6.000 firms have been questioned.
Finally it must be considered that the concepts being employed in the statistics are rather complicated. Accordingly misunderstandings in the reports leading to inaccurate compilations are unavoidable. This problem

is constantly addressed by contacting the reporters when suspicions of misunderstandings are raised. Special analyses have been conducted on the items sea transport, travel, insurance, merchanting, government services (n.i.e.), construction services, and services between affiliated enterprises (n.i.e.) and most lately on intellectual property services.
The travel item entails some difficulty. It is compiled using different information on consumption by Danes abroad, number of nights abroad, and transport abroad from statistics from other countries; but the risk of error is fairly big, particularly concerning small partner countries. This error margin can, however not be calculated.
With the implementation of the new international guidelines some additional questions have been included in the questionnaire on international trade in services. The new variables have made it possible to validate the information by comparing more directly vis-à-vis other statistical domains. Against that background, Statistics Denmark will map the foreign activities of selected larger Danish enterprises. Among others it is expected that the validation will affect the compilation of processing activities. The new information is expected to be included in the statistics in October 2015.
Measures on accuracy on final exports and imports of services are not calculated.

10.2.3.28 Sampling error

Measurements are not yet available.

10.2.3.29 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

An important element of inaccuracy is attached to the frame from which the sample is drawn. The frame was first derived from the settlement statistics of Danmarks Nationalbank. Effective from 2009 a new frame has been taken into use. This frame has been delimited from a one-off investigation in 2008 - the "screening" - in which some 10.000 firms were requested to report summarily on their imports and exports of services in 2007. A similar investigation has been conducted in 2013, where 5.000-6000 firms have been questioned.
Trade on the internet is only partly covered; an example of undercoverage can be streaming services. Finally it must be considered that the concepts being employed in the statistics are rather complicated. Accordingly misunderstandings in the reports leading to inaccurate compilations are unavoidable. This problem is constantly addressed by contacting the reporters when suspicions of misunderstandings are raised. Special analyses have been conducted on the items sea transport, travel, insurance, merchanting, government services (n.i.e.), construction services, and services between affiliated enterprises (n.i.e.) and most lately on intellectual property services.
The travel item entails some difficulty. It is compiled using different information on consumption by Danes abroad, number of nights abroad, and transport abroad from statistics from other countries; but the risk of error is fairly big, particularly concerning small partner countries. This error margin can, however not be calculated.
With the implementation of the new international guidelines some additional questions have been included in the questionnaire on international trade in services. The new variables have made it possible to validate the information by comparing more directly vis-à-vis other statistical domains.
Against that background, Statistics Denmark will map the foreign activities of selected larger Danish enterprises. Among others it is expected that the validation will affect the compilation of processing activities. The new information is expected to be included in the statistics in October 2015.

10.2.3.30 Timeliness and punctuality

The statistics are published every quarter approx. 70 days after the end of the reference period; main results are published monthly approx. 40 days after the end of the particular month. The balance of payments statistics are normally published without delays as to the preannounced dates.

10.2.3.31 Timeliness and time lag - final results

The statistics are published every quarter approx. 70 days after the end of the reference period. However, main results are published monthly approx. 40 days after the end of the particular month.

10.2.3.32 Punctuality

The statistics are normally published without delays as to the preannounced dates.

10.3 Statistical surveys and other data sources used for the transition from GDP to GNI

The sources used for the transition from GDP to GNI are:

- Balance of Payments

Below is a more detailed description based on Statistics Denmark's Quality declarations.

10.3.1 Quality Declaration for the Balance of Payments

10.3.1.1 Statistical presentation

The balance of payments records the value of the economic transactions which are made within a given period between the Danish balance of payments area and the rest of the world.

10.3.1.2 Data description

The balance of payments records the value of the economic transactions which are made within a given period between the Danish balance of payments area and the rest of the world. Until September 2000 the account also covered the Faroe Islands and Greenland, but since then it has only covered Denmark.

10.3.1.3 Classification system

The balance of payments can be divided into three main accounts: the current account showing income and expenditure, the capital account and the financial account showing how a deficit/surplus on current account is financed/spent or transactions within these two accounts. The following main items are entered under current account: goods, services, income, and current transfers. The most frequently used statistical measure is the current account balance sometimes also referred to as the balance of payments surplus or deficit.

10.3.1.4 Statistical concepts and definitions

Resident business: A resident business enterprise is either a Danish enterprise in Denmark or a foreign enterprise which has been engaged or intends to be engaged in economic activities in Denmark. This means that branches subsidiaries in Denmark of non-resident enterprises are regarded as resident enterprises, while branches or subsidiaries of resident Danish enterprises abroad are regarded as non-resident enterprises.
Resident person: A resident person is a Dane resident in Denmark or a foreign citizen who is resident in Denmark and who intends to be a resident in Den-mark for at least one year.

10.3.1.5 Reference area

The statistics record the economic transactions by Danish residents with residents of the rest of the world.

10.3.1.6 Time coverage

The balance of payments for Denmark has been compiled since 1934.

10.3.1.7 Unit of measure

The statistics are compiled in DKK

10.3.1.8 Reference period

01-02-2015 - 28-02-2015

10.3.1.9 Frequency of dissemination

Information about the balance of payments is published monthly at an aggregated level and quarterly at a less aggregated level.

10.3.1.10 Legal acts and other agreements

Data originates from other statistics. The European Parliament and Council Regulation (EC) No 184/2005 of 12 January 2005 on Community statistics concerning balance of payments, international trade in services and foreign direct investment (OJ L 35 08.02.05) is applied.

10.3.1.11 Cost and burden

There is no direct response burden since data originates from other statistics.

10.3.1.12 Comment

www.dst.dk/BB.

10.3.1.13 Statistical processing

Data originates from other statistics. Some of the sources are used as they stand while others are used as indicators of development. The settlements statistics of Danmarks Nationalbank have for many years been an all-important source for the balance of payments statistics. The collection of information for the settlements statistics is ceased by New Year 2004/05.

10.3.1.14 Source data

The statistics are prepared on the basis of the foreign trade statistics; cf. External trade in goods and International trade in services, and furthermore financial statistics of Danmarks Nationalbank (the Danish central bank) and information from public authorities, cf. General Government Finances. Supplementary information from other statistics is used. Some of the sources are used as they stand while others are used as indicators of development.

10.3.1.15 Relevance

The publication of balance of payments statistics in general and of the monthly figures in particular calls great public interest.

10.3.1.16 User Needs

Traditionally, the balance of payments statistics form part of the most important background information in the planning of the economic policy of the country. Thus, one important user is the Ministry of Finance. The balance of payments statistics is used in the compilation of the national accounts. The balance of payments statistics constitutes Denmark's contribution to the compilation of the EU Balance of payments.

10.3.1.17 Data completeness rate

The publication of data in the Danish balance of payments is largely compatible with the EU requirements on data reporting. In some cases more detail is displayed; and in other cases, where statistical uncertainty is considered too big, aggregation is performed.

10.3.1.18 Accuracy and reliability

The compilation of the balance of payments is mainly based on other statistics. Accordingly, the accuracy of the balance of payments statistics is very much dependent upon these statistics. Most importantly, there will be some uncertainty attached to the first compilation of a given period, as some of the relevant information will not be available until later.

10.3.1.19 Overall accuracy

The transfer to new statistical sources and methods from January 2005 unavoidably incurred some transitional problems. Accordingly in a transitional period the uncertainty of the figures was higher than usually. In particular, this applied for the service item, for which the changes were the biggest, cf. Foreign trade in services. With the implementation of the new international guidelines some additional questions have been included in the questionnaire on international trade in services as from 2013. The new variables have made it possible to validate the information by comparing more directly vis-à-vis other statistical domains. Against that background, Statistics Denmark will map the foreign activities of selected larger Danish enterprises. Among others it is expected that the validation will affect the distinction between processing and merchanting activities. Further it is expected that the current level of goods sold abroad after processing abroad will be adjusted upwards. The new information is expected to be included in the statistics in October 2015. Measures on accuracy are not calculated.

10.3.1.20 Non-sampling error and A4. Unit non-response - rate for U and A5. Item nonresponse - rate for U

The balance of payments is compiled according to the double-entry system. Every transaction involves both a credit entry and a debit entry. The employment of this principle implies that the balance of payments, i.e. all three main accounts taken together, will always balance, any differences between the totals being attributable to statistical discrepancies, the so-called "errors and omissions".

10.3.1.21 Timeliness and punctuality

The statistics are published every quarter approx. 70 days after the end of the reference period, preliminary figures, however, after approx. 40 days. Main results are published monthly approx. 40 days after the end of the particular month. The balance of payments statistics are normally published without delays as to the preannounced dates.

10.3.1.22 Timeliness and time lag - final results

The statistics are published every quarter approx. 70 days after the end of the reference period, preliminary figures, however, after approx. 40 days. Main results are published monthly approx. 40 days after the end of the particular month. The statistics in full detail on an annual basis are published approx. 10 months after the reference year.
According to practice the data of the months of the previous year are locked by late September. Simultaneously the data of the preceding year are revised and locked again. The final revision is coincident with the final national account compilation three years after the reference year.

10.3.1.23 Punctuality

The balance of payments statistics are normally published without delays as to the preannounced dates.