

**Documentation of statistics for
Key Figures for Municipalities Accounts 2023**

Communication report

Placement in Statistics Denmark's subject level hierarchy:

1 Introduction

The purpose of these statistics is to present selected key figures from the annual accounts of the municipalities, which is of particular interest, in a way that makes it easy to compare across municipalities. Key figures are comparable since 2008.

The figures should be interpreted with caution due to varying accounting methods across municipalities as well as over time. Also, adjustments are made continuously to the municipal accounting system.

2 Statistical presentation

These statistics contain 12 annual key indicators where accounting figures are compared with population figures in the individual municipalities. All key indicators are measured in DKK, both in current and fixed prices for all 98 Danish municipalities.

2.1 Data description

These statistics contain the following 11 indicators where accounting figures are compared with population figures in the individual municipalities:

Municipal operating expenses per capita

The key figure shows the municipality's total expenditure per capita. Current expenditure is derived from table REGK11 with main account 0-6. Population figures are derived from table FOLK1A Q3.

Expenditures for elderly per elderly

The key figure shows the municipality's expenditure on offers intended for elderly aged 67-125.

Current expenditure on elderly persons is derived from table REGK31 with the sum of the functions under the main function offers intended for elderly (5.30.xx). Population figures are derived from table FOLK1A Q3 with the sum for persons aged 67-125.

Public school spending per public school pupil

The key figure shows the municipality's expenditure with regard to the municipality's primary and lower secondary schools, including education, IT, administration at the individual school, fixtures and fittings, cleaning, premises, expenditure on outdoor areas, etc. The number of pupils is distributed by municipality of residence as expenditure on education, etc. at the primary and lower secondary schools, etc. rests with the municipality of residence, see [Consolidated Act on expenditure on education in primary and lower secondary schools](#).

Current expenditure on primary and lower secondary schools is derived from REGK31 from the function 3.22.01. The number of pupils from table UDDAKT20 is distributed by municipality of residence as of October 1st. The number of pupils in Halsnæs and Langeland for 2013 and 2009, respectively, is adjusted compared to the numbers from table UDDAKT20.

Day care expenses per 0-10 years

The key figure shows expenditure of the municipality on offers of day-care, etc. intended for children and young people aged 0-10. The figure includes offers intended for children and young people above 10 years, especially clubs, but expenditure on 0-10-year olds is assumed to be dominant. Against this background, the figure is considered to be roughly representative.

Operating expenditure on offers of day-care is derived from table REGK31 with the sum of the

functions under the main function offers of day-care, etc. for children and young people (5.25.xx). Population figures are derived from table FOLK1A Q3 with the sum for persons aged 0-10.

Health care costs per capita

The key figure shows the municipality's expenditure on health per capita. There was a sharp increase in expenditure in 2012, due to an adjustment of the co-financing of the municipalities with regard to the public health service. Expenditure on health is derived from table REGK11. Population figures are derived from table FOLK1A Q3.

Cultural spending per capita

The key figure shows the municipality's expenditure on cultural purposes as defined by statistics on public grants for cultural purposes per capita.

Current expenditure on culture is derived from table REGK31 with the sum of the functions 0.32.31, 0.32.35, 3.32.50, 3.35.60, 3.35.61, 3.35.62, 3.35.63, 3.35.64, 3.38.70, 3.38.72, 3.38.73, 3.38.74, 3.38.75, 3.45.83 (applying from 2016). Population figures are derived from table FOLK1A Q3.

Transport and infrastructure costs per capita

The key figure shows the municipality's expenditure on transport and infrastructure per capita. Current expenditure on transport and infrastructure is derived from table REGK11 with main account 2. Population figures are derived from table FOLK1A Q3.

Labour market measures expenditure per 16-64 years

The key figure shows the municipality's total expenditure of resources on labour market policy measures per persons aged 16-64.

Current expenditure on labour market policy measures is derived from table REGK31 with the sum of the functions under the main function labour market policy measures (5.68xx). Population figures are derived from table FOLK1A Q3 with the sum for persons aged 16-64.

Equalization and grants amount per capita

The key figure shows how much the municipality has received as part of the system for compensatory and subsidy amounts per capita. The figures exclude government subsidies and consequently do not add up to zero.

The compensatory and subsidy amounts are derived from the table REGK31 with the sum of the functions 7.62.80, 7.62.81, 7.62.82 and 7.62.86, DRANST financing. Population figures are derived from table FOLK1A Q3.

Long term debt per capita

The key figure shows the municipality's stock of long-term liabilities per capita. The variable with net and gross expenditure is not related to this key figure.

Long-term liabilities are derived from table REGK4 with the sum of the functions under the main function long-term liabilities (9.55.xx) - except the function 9.55.73. Population figures are derived from table FOLK1A Q3.

Capital expenditures per capita

The key figure shows the municipality's expenditure to investments in construction exclusive utilities and senior housing. It can be expenditure to construction of a day care center, expansion of a school, construction of a new road, etc. Capital expenditure varies significantly from one year to

the other, and the short-term development of the key figures are thus to be interpreted cautiously.

Capital expenditure is derived from table REGK11 with the sum of all the main functions excluding main account 1 Supply plants etc. and excluding function 5.32.30 and 0.25.19 from table REGK31. Population figures are derived from table FOLK1A Q3.

Service expenditures per capita The key figure shows the municipality's expenditures for the daily operation of the municipality's service production, as well as for the environment, roads, public transport and administration per capita.

2.2 Classification system

The municipality accounts are based on the accounting rules applied in the [Budgeting and accounting system for municipalities](#), which provide a description of what is registered under the different functions, etc.

2.3 Sector coverage

The public sector.

2.4 Statistical concepts and definitions

Net expenditures: The municipality's real expenditure, i.e. expenditure with deduction of revenue from, e.g. government reimbursements, payments from other municipalities and user charges. In this context, attention is focused on the municipality's own financing.

Gross expenditures: The municipality's consumption of resources, e.g. total expenditure where allowance is not made for whether expenditure is covered by revenue from, e.g. other municipalities (e.g. childcare and nursery places) or government reimbursements. In this context, attention is focused on the consumption of resources.

Current prices: The existing price level for the year in question.

Constant prices: Convert the figures for the different years into the prices in one single year (base year), and consequently make adjustments for inflation. The key figures use the most recent year as base year. For further information, see the section on base period.

DRANST: An artificially created concept consisting of the first two letters of each word operation, plant and status (in Danish).

2.5 Statistical unit

The key figures cover all 98 municipalities. Furthermore, the municipalities are grouped by region. The regions cover municipalities in the respective regions.

2.6 Statistical population

The population is the 98 Danish Municipalities.

2.7 Reference area

Denmark.

2.8 Time coverage

These statistics cover the time period from 2008 and onwards.

2.9 Base period

The key figures are compiled in both current and constant prices, the latter compiled on the basis of the most recent financial year as base year. The constant prices are calculated in late April on the basis of figures for price and pay adjustments derived from the www.noegletal.dk (Ministry for the Interior and Housing).

2.10 Unit of measure

The unit of measure is indicated in the key figures.

2.11 Reference period

01-01-2023 - 31-12-2023

2.12 Frequency of dissemination

The key figures are compiled annually.

2.13 Legal acts and other agreements

For legal acts reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Register of Pupils](#).

2.14 Cost and burden

The statistic is based on other statistics, and does thus not affect the burden of reporting.

2.15 Comment

For further information reference is made to [Municipality and region accounts](#), [population figures](#) and [full-time education figures](#). Other information can be obtained by contacting Statistics Denmark.

3 Statistical processing

The key figures are prepared by applying tables from the database StatBank Denmark and from figures for price- and pay adjustments from the Ministry for the Interior and Housing.

3.1 Source data

The key figures use data from the following tables REGK4, REGK11, REGK31, REGK100, FOLK1 and UDDAKT20 from the database StatBank Denmark.

3.2 Frequency of data collection

The key figures are solely compiled of the data from other statistics.

3.3 Data collection

Data are extracted from the following tables REGK4, REGK11, REGK31, REGK100, FOLK1A and UDDAKT20 from the database StatBank Denmark.

3.4 Data validation

There is no data validation.

3.5 Data compilation

Data processing are conducted in a SAS-program, where data are extracted from the tables REGK4, REGK11, REGK31, REGK100, FOLK1A and UDDAKT20 from the database StatBank Denmark and the calculations are made. The calculations of each key figure is available in the section of Data description.

3.5.1

3.6 Adjustment

<p>No adjustments are made other than those already described under data validation and data compilation.</p>

3.6.1

4 Relevance

The key figures open up the possibility of making comparisons across municipalities. Figures must be interpreted with caution due to both changes in the compilation methods and in the municipal accounting system. Further information with regard to the figures underlying the key figures, including the detailed municipality accounts is available from the database StatBank Denmark.

4.1 User Needs

The key figures are assumed to be of interest to the news media, citizens and municipalities and partly other public authorities, e.g. ministries and government agencies as well as interest organisations and business enterprises.

4.2 User Satisfaction

Municipalities and other users have provided informal feedback on the key figures, which has been followed up on.

4.3 Data completeness rate

The key figures are selected indicators from data available in the database StatBank Denmark. A great variety of other related key figures can be compiled on the basis of municipality accounts and other data from StatBank Denmark.

5 Accuracy and reliability

Figures must be interpreted with caution due to both changes in the compilation methods and in the municipal accounting system.

5.1 Overall accuracy

The accuracy of key figures is reflected in the municipality accounts. The statistical accuracy is, in particular, hampered by the following challenges related to the municipality accounts. - Changes in the Budgeting and accounting system for municipalities related to the functions used for the key figures. - There are changes in the structure of tasks and accounting practice in the municipalities over time. - Differences in the accounting practice among municipalities.

For further information see item 5 Accuracy and reliability for municipalities and regions.

5.2 Sampling error

Not relevant for this statistics.

5.2.1

5.3 Non-sampling error

With regard to other sampling errors, see the documentations of statistics describing [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

5.3.1

5.3.1.1

5.3.1.2

5.3.2

5.3.3

5.3.3.1

5.3.3.2

5.3.4

5.3.5

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

The quality of the statistics is based on the quality of the primary data that have been used. Please see the documentations of statistics describing [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Statistics Denmark conducts revisions in the figures published in accordance with Revision Policy for Statistics Denmark.

5.8.1

6 Timeliness and punctuality

The key figures are published in April.

6.1 Timeliness and time lag - final results

Not relevant.

6.2 Punctuality

The statistic is normally published as announced.

7 Comparability

Reference is made to the section on concepts and definitions with a view to assessing comparability among key figures.

7.1 Comparability - geographical

The key figures are not strictly comparable with international statistics.

7.2 Comparability over time

The key figures have been compiled back to 2008. The statistical accuracy is, in particular, hampered by the following challenges related to the municipality accounts. - Changes in the budgeting and accounting system for municipalities related to the functions used for the key figures. - There are changes in the structure of tasks and accounting practice in the municipalities over time. - Differences in the accounting practice among municipalities

7.3 Coherence - cross domain

The key figures use data from the following tables REGK4, REGK11, REGK31, REGK100, BUDK1, FOLK1A and UDDAKT20 from the database StatBank Denmark.

7.3.1

7.3.2

7.4 Coherence - internal

For coherence – internal, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8 Accessibility and clarity

The statistics are published in the StatBank under [Municipal accounts](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.4 News release

Not relevant for these statistics.

8.5 Publications

Not relevant for these statistics.

8.6 On-line database

The statistics are published in the StatBank under [Municipal accounts](#) in the following tables:

- [NGLK](#): Selected financial figures of municipalities by region, key figures, gross/net expenditures, price unit and time

8.7 Micro-data access

For access to the Micro-data, reference is made to the following tables REGK4, REGK11, REGK31, BUDK1, FOLK1A and UDDAKT20 from the database StatBank Denmark.

8.8 Other

With regard to other data access, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8.9 Confidentiality - policy

[Data Confidentiality Policy](#) for Statistics Denmark is applied.

8.10 Confidentiality - data treatment

With regard to Statistics Denmark's confidentiality policy and data treatment, reference is made to the documentations of statistics for [Municipality and Region Accounts](#), [Population](#) and [Statistics Register of Pupils](#).

8.11 Documentation on methodology

Further information on the various main accounts, main functions, functions, DRANST and types, reference is made to the [Budget and Accounting System for Municipalities](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of these statistics is in the office Government Finances. The person responsible is Jeppe Føge Jensen, tel.: +45 3917 3867, e-mail: jfj@dst.dk

9.1 Contact organisation

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