

Danish National Accounts

Sources and Methods 2003

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Preface

This publication describes in detail the sources and methods used for the compilation of the Danish national accounts. The documentation is an updating of the existing documentation up to now which was published in December 2001. In addition it contains so called “process tables”, which show how the different steps in the compilation process transform the basic data to the statistical data in the national accounts. It is available in English only.

The documentation uses 2003 as a reference year, but the descriptions relate to the sources and methods generally used in the compilation. The description is limited to the compilation of GDP and GNI and there is therefore no description of the compilation of the secondary distribution of income account, the use of disposable income account, the capital account, the financial accounts or the institutional sector accounts. The documentation covers the compilation of final accounts only. Hence, the compilations of provisional annual and quarterly accounts are not described.

The documentation is written with reference to the GNI Regulation (1287/2003), according to which Member States are obliged to provide updated documentation of their national accounts. It uses a common structure used by all EU Member states. Chapter 1 gives an overview of the system. Chapter two describes the revision policy. Chapters 3, 4 and 5 describe the compilation of GDP from the production side, the income side and the expenditure side respectively. Chapter 6 describes the balancing and validation procedure. Chapter 7 gives an overview of allowances for exhaustiveness. Chapter 8 describes the transition from GDP to GNI. In Denmark’s case, GNI (gross national income) published nationally and used for own resource purposes differ, and the differences are explained. Chapter 9 describes the calculation and allocation of FISIM (Financial Services Indirectly Measures). It should be noted, that the allocation of FISIM has no impact on GNI used for own resource purposes. Chapter 10 shows the main classifications used (NACE, COICOP, COFOG etc.) whilst chapter 11 lists and describes main data used. Chapter 11 is based on Statistics Denmark’s declarations of content, which are available from Statistics Denmark’s web site. In addition, there are 9 annexes of which annex 9, which contains the above mentioned process tables, should be mentioned in particular. The process tables contain cross references to relevant chapters and sections of the documentation.

The documentation was written by several employees in the two national accounts divisions in Statistics Denmark. Main contributions have been made by Søren Larsen, Jens Holst Jensen and Annette Thomsen.

Statistics Denmark, June 2007

Jan Plovsing /
Annette Thomsen

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