Denmark

SDDS - DQAF View

Category: Analytical accounts of the central bank

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H.0.1 National Descriptor

[National Descriptor]

Denmark

H.0.2 Base/DISF Update

[Base/DISF Update]

04/01/2016

H.0.3 SM Update date

[SM Update date]

04/01/2016

H.0.4 Certification date

[Certification date]

01/05/2006

H.0.5 Supplementary Flag and Descriptor

[Supplementary Flag and Descriptor]

☐

H.0.6 In Observance

[In Observance]

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H.0.7 Data category notes

[Data category notes]

0. Prerequisites

0.1 Legal environment

0.1.1 Responsibility for collecting, processing, and disseminating statistics

[Laws and administrative arangements specifying the responsibility for collecting, processing, and disseminating statistics]

The National Bank of Denmark Act No. 116 of 7th April 1936 as amended by Act No. 166 of 13th April 1938, Act No. 88 of 15th March 1939, Act No. 67 of 15th March 1967, Act No. 174 of 30th April 1969 and Act No. 579 of 1st June 2010. No consolidated act has been made by the Ministry of Economic Affairs, and information below is from an unofficial compilation prepared by Danmarks Nationalbank. Danmarks Nationalbank provides general guidelines regarding the central bank's role in data production.

The National Bank Act of April 7, 1936 requires Danmarks Nationalbank to publish its annual accounts, but the disclosure of the monthly balance sheet is not required by law. However, it has been a long standing practice to publish Danmarks Nationalbank's monthly balance sheet on a monthly basis. This means that the monthly data on the Central bank survey are disseminated by Danmarks Nationalbank as a service to the public.

0.1.2 Data sharing and coordination among data-producing agencies

[Data sharing and coordination among dataproducing agencies are adequate]

0.1.3 Confidentiality of individual reporters' data

[Measures ensuring individual reporters' data are kept confidential and used for statistical purposes only.]

0.1.4 Ensuring statistical reporting

[Legal mandates and/or measures to require or encourage statistical reporting.]

The collection takes place as a part of the ordinary tasks of Danmarks Nationalbank.

0.2 Resources

0.2.1 Staff, facilities, computing resources, and financing

[Staff, facilities, computing resources, and financing for statistical programs currently available as well as what would be required for programmed statistical outputs.]

Two employees are assigned to compile the balance sheet of Danmarks Nationalbank.

0.2.2 Ensuring efficient use of resources

[Measures implemented to ensure efficient use of resources.]

0.3 Relevance

0.3.1 Monitoring user requirements

[How the relevance and practical utility of existing statistics in meeting users' needs are montiroed.]

0.4 Quality management

0.4.1 Quality policy

[Processes in place to focus on quality.]

0.4.2 Quality monitoring

[Processes in place to monitor the quality of the statistical program.

0.4.3 Quality planning

[Processes in place to deal with quality considerations in planning the statistical program]

1. Integrity

1.1 Professionalism

1.1.1 Impartiality of statistics

[Measures to promote impartiality in production of statistics.]

Danmarks Nationalbank has a long tradition as an independent self-governing institution.

1.1.2 Selection of sources, methodology, and modes of dissemination

[Selection of sources, methodology, and modes of dissemination]

The statistics are compiled on the basis of data from Danmarks Nationalbank. For further information about the compilation of the individual items see Danmarks Nationalbank's publication on Report and accounts.

1.1.3 Commenting on erroneous interpretation and misuse of statistics

[Entitlement to, opportunity for, and historical frequency of, comment on erroneous interpretation and misuse of statistics by the appropriate statistical entity.]

1.2 Transparency

1.2.1 Disclosure of terms and conditions for statistical collection, processing, and dissemination

[Disclosure of terms and conditions for statistical collection, processing, and dissemination.]

The National Bank of Denmark Act can be obtained here:
http://www.nationalbanken.dk/en/about_danmarks_nationalbank/Legal_basis/Documents/The%20National%20bank%20of%20Denmark%20Act.pdf

1.2.2 Internal governmental access to statistics prior to release

[Disclosure of Internal governmental access to statistics prior to their release.]

Only Danmarks Nationalbank has access to the data before publication.

1.2.3 Attribution of statistical products

[Identification of statistical agencies/units producing disseminated statistics.]

Data is free for use if the source is mentioned.

1.2.4 Advance notice of major changes in methodology, source data, and statistical techniques.

[Advance notice of major changes in methodology, source data, and statistical techniques.]

In the event of major changes the public will be informed through a note that will be published along with the released data.

1.3 Ethical standards

1.3.1 Guidelines for staff behavior

[Measures implementing and enforcing guidelines for staff behavior.]

2. Methodology

2.1 Concepts and definitions

2.1.1 Concepts and definitions

[Degree to which the overall structure of concepts and definitions follows internationally accepted standards, guidelines, or good practices.]

Analytical framework: The balance sheet of Danmarks Nationalbank is the framework of the Central bank survey. The data, in billions of Danish kroner, is based on the requirements of the Danish "National Bank Act" of April 7, 1936 with amendments.

The data for the Central bank survey is derived from the balance sheet, which provides monthly data on the principal assets and liabilities, the distribution by sector of the central bank's lending, holdings of securities, the banks' and mortgage banks' net position with Danmarks Nationalbank and the foreign-exchange reserve. The balance sheet enables the Danmarks Nationalbank to identify the factors, both domestic and external, contributing to the creation of the reserve money. The latter comprises notes and coins in circulation plus current account deposits. The survey do not include positions outside the central bank balance sheet.

Compared to ECB Guidelines the following deviation apply in compilation practice: In ECB Guidelines balance sheet items are made up at market value at end of each individual period, whereas the analytical accounts of Danmarks Nationalbank are made up at market value at year-end, only.
Thus, the monthly balance sheet items are calculated as the sum of annual market value figures at end of the previous year plus monthly accumulated flows valued at transaction prices. See also section 2.4 below.

2.2 Scope

2.2.1 Scope

2.2.1.1 Scope of the data

[Scope of the data.]

The statistics contain a detailed compilation of Danmarks Nationalbank's balance sheet.

Institutional coverage: The central bank survey of Danmarks Nationalbank, which has no branches, is based on its accounting records. The Danish Financial Supervisory Authority is not consolidated with the central bank's accounts, nor is any other institutional unit or activity.

2.2.1.2 Exceptions to coverage

[Exceptions to coverage]

2.2.1.3 Unrecorded activity

[Unrecorded activity]

2.3 Classification/sectorization

2.3.1 Classification/sectorization

[Broad consistency of classification/sectorization systems used with internationally accepted standards, guidelines, or good practices.]

Classification: Domestic and external accounts are sectorized according to residency and this definition is consistent with the IMF's Balance of Payments Manual, Sixth Edition. Domestic accounts in the balance sheet of the central bank include the sectors: (i) central government, (ii) banks and mortgage-credit institutes, and (iii) others. Ordinary individuals and nonfinancial corporations may not hold accounts with the central bank. The central government sector consists of public authorities and institutions, public employment services, other nonintegrated central government entities (e.g., National Church), and some quasi-governmental entities (e.g., state high schools). The central government may not borrow from the central bank, i.e., Danmarks Nationalbank's accounts with the public sector are only in the form of the central governments account with the Nationalbank on the liability side and the Nationalbank's holdings of central government securities on the asset side. Banks comprise commercial banks, saving banks, cooperative banks as well as banks on the Faeroe Islands and Greenland – the latter in this context regarded as domestic market participants.

2.4 Basis for recording

2.4.1 Valuation

[Types of prices (market, historical, administrative, basic, purchasers', producer, etc.) used to value flows and stocks.]

- Accounting practices: All data are compiled on an accumulated flow-of-funds basis. The starting point each year is the annual account on a market to market basis at the end of the year. The following 12 monthly balance sheets are calculated as the annual account at the end of the previous year plus accumulated flows valued at transaction prices. Value adjustments are excluded since these are made only at year-end. Thus, the difference between two successive monthly balances (or the difference between the first monthly balance and the annual account at the end of the last year) shows an economic flow (transaction). The total value adjustments for the year are reflected by the difference between the annual statistics and the statistics for December of the same year.
  The only exception to the above-mentioned principle is related to the treatment of foreign exchange rates (see item below: 'Valuation of foreign-currency-denominated instruments'). Certificates of deposit are compiled at their nominal value. Sales of domestic government securities are compiled as gross sales of long-term securities (government bonds and Treasury notes) and net sales of short-term securities (Treasury bills). The statistical compilation of lending and deposits in the central bank's balance sheet excludes transactions concerning Securities Center settlement accounts and sum-clearing accounts. The central bank's net foreign-exchange purchases are compiled as the change in the foreign-exchange reserve excluding the central government's net borrowing abroad. The monthly adjustments exclude value adjustments since these are made only at year-end. However, with regard to the central government's account with the central bank this difference constitutes the share of the Nationalbank's profit, which in accordance with the Danmarks Nationalbank Act falls to the State.
  The Reserve Position in the IMF is compiled as Denmark's quota less the IMF's account number one in Danish kroner. Special provisions are made for loans and guarantees.

- Valuation of foreign-currency-denominated instruments: Since the monthly statistics are on a flow-of-funds basis, foreign-currency-denominated assets and liabilities (including positions with the IMF) are converted into national currency equivalent by using official market exchange rates prevailing only at year end.

2.4.2 Recording basis

[Degree to which recording meets requirements for accrual accounting.]

2.4.3 Grossing/netting procedures

[Broad consistency of grossing/netting procedures with internationally accepted standards, guidelines, or good practices.]

- Accounting practices: Provisions for loans are deducted from the claims, thus the net claim amount is shown in the balance sheet. Provisions for guarantees (off-balance sheet item) are included in "Other liabilities".
  The figures are compiled on a gross basis.

3. Accuracy and reliability

3.1 Source data

3.1.1 Source data collection programs

[Comprehensiveness source data from administrative and survey data collection programs, and appropriateness of the collection modality for country-specific conditions.]

Data sources: The data are based on Danmarks Nationalbank's balance sheet only and are being prepared by Danmarks Nationalbank's Accounting Department.

Overall accuracy:
The compilation is based on accounting figures from Danmarks Nationalbank and the reliability is very high.

Sources of inaccuracy:
There are no known sources of statistical uncertainty

Measures on accuracy:
No calculations of statistical uncertainty are carried out.

3.1.2 Source data definitions, scope, classifications, valuation, and time of recording

[Degree to which source data approximate the definitions, scope, classifications, valuation, and time of recording required (as described in 2.1.1-2.4.3).]

Transactions are recorded at settlement date.

3.1.3 Source data timeliness

[Source data timeliness relative to what is required for producing statistical outputs whose timeliness meets applicable data standard (SDDS requirements or GDDS recommendations).]

The data is always on schedule.

3.2 Assessment of source data

3.2.1 Source data assessment

[Routine assessment of source data—including censuses, sample surveys, and administrative records (e.g., for coverage, sample error, response error, and nonsampling error); whether assessment results are monitored; how results are used to guide statistical processes.]

3.3 Statistical techniques

3.3.1 Source data statistical techniques

[Statistical techniques in data compilation to deal with data sources (e.g., to align them with target concepts from 2.1.1).]

Statistical adjustment: No estimations nor statistical adjustments are made.

3.3.2 Other statistical procedures

[Statistical techniques employed in other statistical procedures (e.g., data adjustments and transformations, and statistical analysis).]

3.4 Data validation

3.4.1 Validation of intermediate results

[Assessment and investigation of statistical discrepancies in intermediate data.]

Data verification: Data in Danmarks Nationalbank's balance sheet are subject to internal audit both at a disaggregated level and an aggregated level.

3.4.2 Assessment of intermediate data

[Assessment and investigation of statistical discrepancies in intermediate data.]

3.4.3 Assessment of discrepancies ands other problems in statistical outputs

[Investigation of statistical discrepancies and other potential indicators of problems in statistical outputs.]

There are no statistical discrepancies.

3.5 Revision studies

3.5.1 Revision studies and analyses

[Periodicity with which studies and analyses of revisions are carried out; whether and how they are used internally to inform statistical processes (see also 4.3.3).

The data are not likely to be revised.

4. Serviceability

4.1 Periodicity and timeliness

4.1.1 Periodicity

[Periodicity of statistical outputs relative to applicable dissemination standard (SDDS requirement or GDDS recommendation)]

Monthly.

4.1.1.1 Periodicity meets SDDS

[Periodicity meets SDDS]

☒

4.1.1.2 Periodicity - coded format

[Periodicity - coded format]

4.1.1.3 As relevant provision for periodicity

[As relevant provision for periodicity]

☐

4.1.1.4 Flexibility of periodicity taken

[Flexibility of periodicity taken]

☐

4.1.1.5 On best effort basis for periodicity

[On best effort basis for periodicity]

☐

4.1.2 Timeliness

[Timeliness]

4 banking days after the end of the reference month at 9:00 a.m. local time.

4.1.2.1 Timeliness meets SDDS

[Timeliness meets SDDS]

☒

4.1.2.2 Timeliness - coded format

[Timeliness - coded format]

4.1.2.3 As relevant provision for timeliness

[As relevant provision for timeliness]

☐

4.1.2.4 Flexibility of timeliness taken

[Flexibility of timeliness taken]

☐

4.1.2.5 On best effort basis for timeliness

[Flexibility of timeliness taken]

☐

4.1.2.6 Extensive branch banking system

[Extensive branch banking system]

☐

4.1.2.7 Special timeliness

[Special timeliness]

☐

4.1.2.8 Targeted timeliness

[Targeted timeliness]

☐

4.2 Consistency

4.2.1 Internal consistency

[Consistency of statistics within the dataset.]

Danmarks Nationalbank's "Report and Accounts for the Year" publishes the report of the Board of Governors on the development in the Danish economy and the management of monetary and foreign-exchange policy during the year under review (contains details and comments on the balance sheet of Danmarks Nationalbank). Moreover, includes a report of the development on the capital and foreign exchange markets and in international monetary cooperation, and current topics are discussed.

4.2.2 Temporal consistency

[Consistency or reconcilability of statistics over a reasonable period of time.]

4.2.3 Intersectoral and cross-domain consistency

[Consistency or reconcilability of statistics with those obtained through other data sources and/or statistical frameworks.]

4.3 Revision

4.3.1 Revision schedule

[Transparency and regularity of revision schedule.]

The data are not likely to be revised.

4.3.2 Identification of preliminary and/or revised data

[Idenification of preliminary and/or revised data.]

4.3.3 Dissemination of revision studies and analyses

[SDissemination of revision studies and analyses (see also 3.5.1).]

5. Accessibility

5.1 Data

5.1.1 Statistical presentation

[Statistics are presented in a way that facilitates proper interpretation and meaningful comparisons (layout and clarity of text, tables, and charts)]

In billions of Danish kroner (DKK). The data cover the assets and liabilities of Danmarks Nationalbank:

- Domestic lending and holding of securities (each shown separately) broken down by sector. Domestic lending comprises solely of lending to the private sector; a breakdown of domestic lending to the financial sector and non-financial sector respectively is shown. The central bank does not provide any direct lending to the public sector. Securities holdings are broken down on central government securities and financial sector securities respectively.
- Reserve money (easily calculated on the basis of the table showing the Nationalbank's balance sheet).
- External position (gross foreign assets and gross foreign liabilities). Equivalent to net international reserves.
- Liabilities to other depository corporations contain certificates of deposits and monetary-policy deposits.
- Liabilities to non-residents correspond to foreign liabilities.
- Claims on non-residents consist of the central bank's stock of gold, foreign assets and claims on the IMF i.e. the gross foreign exchange reserve .
- Claims on other resident sectors are defined as the net lending to other institutions and individuals.

All tables in the publication series "Nyt" are presented in Danish with English translations, and a Tables supplement includes "Sources and Methodologies". In billions of Danish kroner (DKK).

5.1.1.1 Coverage meets SDDS

[Coverage meets SDDS]

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5.1.1.2 As relevant flexibility for coverage

[As relevant flexibility for coverage]

☐

5.1.2 Dissemination media and format

[Dissemination media and format meet user needs.]

5.1.2.1 Hard copy - New release

[Hard copy - New release]

Danmarks Nationalbank releases the statistics by electronic publication only.

5.1.2.2 Hard copy - Weekly bulletin

[Hard copy - Weekly bulletin]

5.1.2.3 Hard copy - Monthly Bulletin

[Hard copy - Monthly Bulletin]

5.1.2.4 Hard copy - Quarterly bulletin

[Hard copy - Quarterly bulletin]

5.1.2.5 Hard copy - Other

[Hard copy - Other]

5.1.2.6 Electronic - On-line bulletin or data

[Electronic - On-line bulletin or data]

All publications of Danmarks Nationalbank are published on

http://www.nationalbanken.dk/en/statistics/find_statistics/Pages/Specification-of-Danmarks-Nationalbank%E2%80%99s-balance-sheet.aspx

A statistics database is available on: http://nationalbanken.statbank.dk/

5.1.2.7 Electronic - Other

[Electronic - Other]

5.1.3 Advance release calendar

[Pre-announcement of the release schedule for statistics.]

An advance release calendar that gives one-quarter-ahead notice of the precise release dates is published on the Danmarks Nationalbank's website (http://www.nationalbanken.dk/en/statistics/calendar/Pages/default.aspx) and on the IMF's DSBB (http://dsbb.imf.org).

5.1.3.1 ARC Note

[ARC Note]

5.1.3.2 ARC Flexibility

[ARC Flexibility]

☐

5.1.4 Simultaneous release

[Degree to which statistics are made available to all users at the same time, and modalities used to achieve this.]

The data are released simultaneously to all interested parties on Danmarks Nationalbank's website.

5.1.5 Dissemination on request

[Dissmination on request of unpublished but non-confidential statistics.

5.2 Metadata

5.2.1 Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques

[Dissemination of documentation on concepts, scope, classifications, basis of recording, data sources, and statistical techniques, including annotation of differences from internationally accepted standards, guidelines.]

Sources and methodologies are available in English in a statistics database as well as via the following link:
http://www.nationalbanken.dk/en/statistics/find_statistics/Pages/Specification-of-Danmarks-Nationalbank%E2%80%99s-balance-sheet.aspx

5.2.2 Disseminated level of detail

[Customization of detail and format of tables for the target groups of users.]

5.3 Assistance to users

5.3.1 Dissemination of information on contact points

[Dissemination of information on contact points for each subject field.]

5.3.2 Availability of documents and services catalogs

[Dissemination of catalogs of publications, documents, and other services, including information on any charges.]

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[Please provide information below as relevant]

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