Instructions for submitting financial information to the Municipal Financial Information Service's test service and processing the information in the Approval Service

1 General

The Financial information service for municipalities is part of the development programme on local government finance statistics and data management (Municipal Data Programme) run by the Ministry of Finance. The purpose of the programme is to develop the production of financial data and the availability of information needed in local government decision-making, and to improve the operational and information interoperability of public administration. The result of implementing this programme will be that municipalities and the state can use the same jointly defined and automatically produced information describing local government finances in decision-making related to municipalities. Both the Municipal Financial Information Service project and the KUTI programme will end in 2020.

The responsibility for collecting information on local government finances will be transferred from Statistics Finland to the State Treasury in 2021. In addition, the State Treasury will carry out tasks related to register keeping and reporting of municipal financial information.

In order to meet these responsibilities, the State Treasury launched an information service project for local and regional government finances in autumn 2016 (currently the Municipal Financial Information Service project). The objective of the project is to build the operating models and systems required for the process to be implemented. The project is part of the implementation of the measures defined in the Municipal Data Programme.

1.1 Purpose of the instructions

The purpose of this document is to provide instructions for testing the transfer of financial information and the use of the approval service in providing municipal financial information. Please note that all reporting packages must be tested before moving to production reporting.

2 Service Overview

The Municipal Financial Information Service consists of several functions. The functions are then reviewed individually in the order in which the information provided passes through the service.

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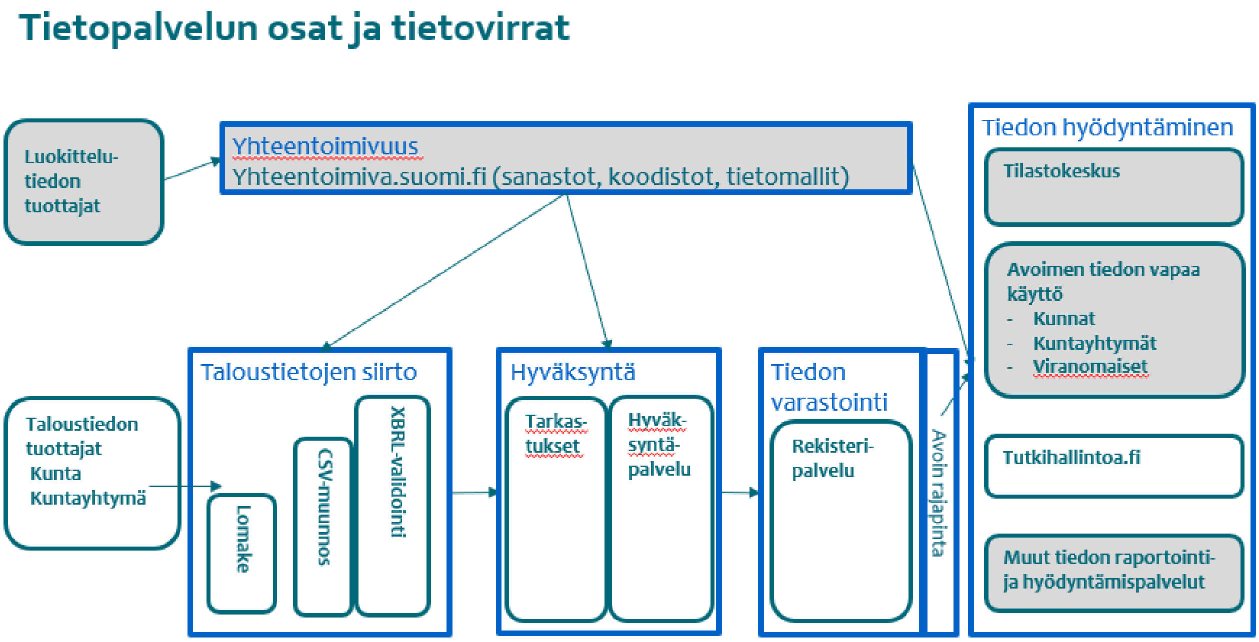

Figure 1 Information flow process

2.1 Financial Information Transfer Service

Financial information that you send to the information service will first be transferred to the financial information transfer service.

The material should be in XBRL format, but it may also be in CSV format. Material in CSV format passes through the CSV converter, which converts the material into XBRL format. From that point on, CSV material will be processed as XBRL material.

During the information transfer, the material is validated, i.e. checks are made to see that the format is correct.

2.2 Approval service

The Approval service retrieves the financial material from the Transfer service. The results of the validation and the sender's information are attached to the material. Financial information is also subject to content audits, and the resulting observations are attached to the material. The material is transferred to the Approval Service's *Material awaiting approval* database.

Those people whose user IDs entitle them to access the material with the business ID in question, will at this stage receive email notification that the material has been received by the Approval Service (illustration below). An email will also be sent to users when material awaiting approval has been approved.


Aineisto hyväksyttävissä tunnukselle VK00002-T ja kaudelle 2021

K Kuntatalouden tietopalvelu testipalvelu <kuntadata@valtiokonttori.fi>
Vastaanottaja Ahola Hanna (VK)

Vastaa | Vastaa kaikille | Lähetä edelleen | ...

ke 24.6.2020 10.39

Lähetetty ympäristöstä testiympäristö

Aineisto on hyväksyttävissä portaalissa. Linkki portaaliin: https://kuntatalous-usertest.kuntadata.fi/

Materialet är färdigt för godkännande i portalen. Länk till portalen: https://kuntatalous-usertest.kuntadata.fi/

The material can be approved in the portal. Link to the portal: https://kuntatalous-usertest.kuntadata.fi/

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Figure 2 Notification of the arrival of material submitted

When a user logs in to the Approval Service, they can view the financial information of organisations authorised by their ID. The user primarily checks the correctness of the material submitted, i.e. checks that the material transferred to the service corresponds to the information submitted.

In addition, automatic content audits are carried out on the material submitted. The audit observations are presented to the user in the Approval Service. The user must review the audit observations and comment on the reasons behind them. Audit observations may also require the correction of information and re-transmission of the corrected material. Some observations can prevent approval, in which case the corrected information must be re-sent to the information service.

Once the user has reviewed the audit observations and determined that the material is correct, the information in the reporting package can be approved for publication. All comments attached to the audit observations are also published with the material so that users of the information can better understand the content of the material.

Approved materials can also be viewed here after they have been approved and published. After approval, the materials are transferred to the *Approved* tab.

2.3 Register service

The audited and approved financial information is next transferred to the Register service. This is the database for financial information.

The Register service provides an open interface through which financial information and comments are accessible to everyone. This allows anyone to retrieve information for their own needs, including adding it to their own reporting systems. This information is available in several formats, including json, xml, and XBRL.

2.4 Support Information Service and Interoperability platform

The Support Information Service is not directly visible to users, but it is necessary for the operation of the service. The Support Information Service contains the support information required for operations and maintenance, which it mainly searches for from the interoperability platform, but also from other information producers if necessary, such as Statistics Finland, the Finnish Institute for Health and Welfare or the Finnish National Agency for Education.

The interoperability platform consists of jointly defined glossaries, code sets and data flows as well as data models needed for other data management. The contents of XBRL taxonomy can also be found on the interoperability platform. A more technical taxonomy package can be found at: https://www.avoindata.fi/data/en_GB/dataset/sbr-taksonomia. XBRL taxonomy and other code sets supported in the service can be retrieved freely into your own system from the software interface. The service is provided by the Digital and Population Data Services Agency.

Further information: https://yhteentoimiva.suomi.fi/fi/

3 Applying for user IDs for testing

Before you can send financial material and check the material you have submitted, you must create IDs in the Approval Service. Send the following information to the address kuntadata@valtiokonttori.fi

- Name of the municipality / joint municipal authority
- Business ID of the municipality / joint municipal authority
- Your email address

A video on how to apply for and activate user IDs in the test environment can be found on the State Treasury website Kuntatalouden tietopalvelun ohjeet ja videot.

You will receive a confirmation of the creation of rights and additional instructions when user IDs are set up. User IDs must then be activated using the email address and password you specified. You activate IDs at https://kuntatalous-usertest.kuntadata.fi/Account/Register.

If you have started to create an account before but have not completed it, you must continue by restarting account creation. Your user rights are still valid, and you do not need to submit another request.

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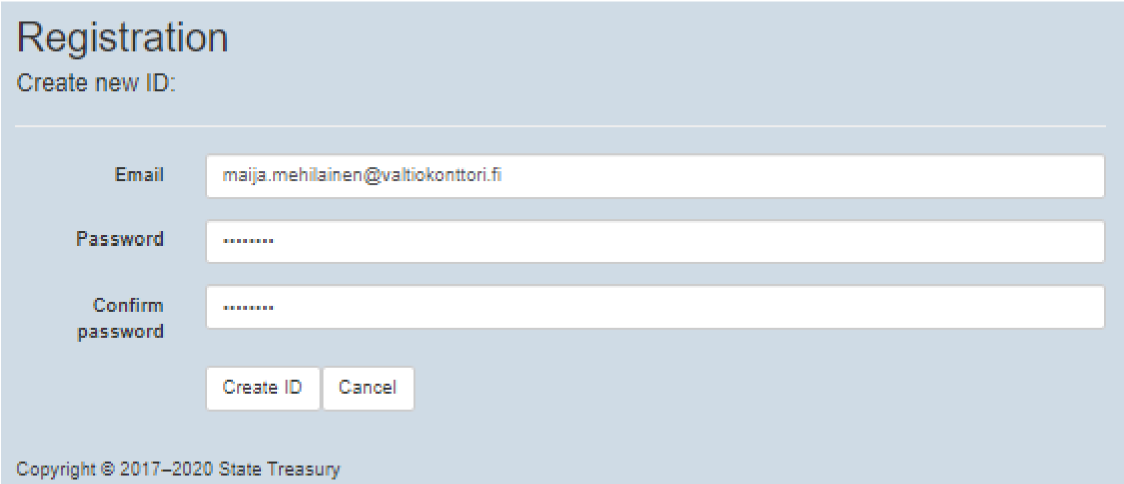

Figure 3 Registration of approval service IDs

The email address provided when registering must be validated in accordance with the emailed instructions sent by the service.

After the ID has been confirmed you can log in to the Approval Service at https://kuntatalous-usertest.kuntadata.fi/.

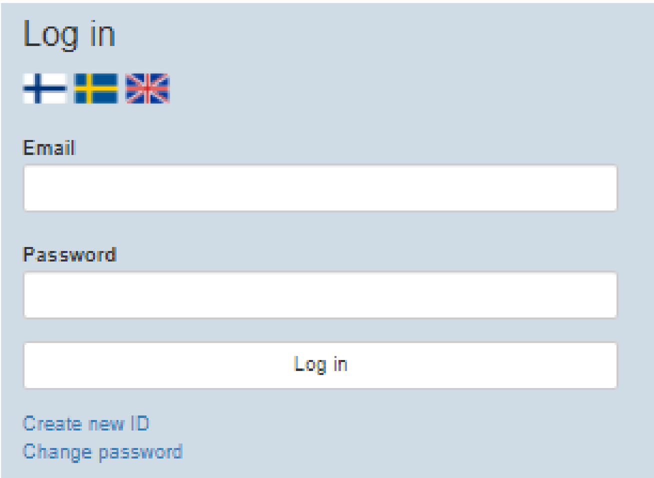

Figure 4 Approval Service login window

4 Testing the information service

In the first phase, the Financial Information Transfer Service and the Approval Service are tested. All municipalities and joint municipal authorities must test both the transmission and the correctness of the data content for all approved reporting entities before actual production reporting starts.

4.1 What can be tested?

The material to be tested may be in XBRL or CSV format and must be based on a valid taxonomy. The material may cover the entire reporting package, one sub-package or a smaller part of a sub-package (e.g. part of the profit and loss account). A partially reported package cannot be approved, and such material will receive audit observations that prevent approval. However, this does not prevent testing the reporting of sub-package specific material if you want to.

The taxonomy includes 12 different reporting packages. For more information on taxonomy, visit the State Treasury website. In 2020, the reporting packages to be reported in 2021 should be tested: Quarterly reporting of municipalities and joint municipal authorities (KKNR), Consortia, associates, state enterprises and balance sheet units (TOLT), budget and plan of Municipalities and joint municipal authorities (KTAS), actual reporting of the municipal and joint municipal authorities and water supply balance sheet units (KLTR) and forecast of the financial statements of municipalities and joint municipal authorities (KPE). The other reporting packages will open for testing in 2021.

4.1.1 Generation of CSV format data

The Financial Information Transfer Service can generate the required XBRL instance documents from a valid CSV file. The requirements and structure of the CSV format are described below.

- CSV file character set UTF-8
- CR, CRLF or LF are accepted as line break characters
- Fields separated by a semicolon (;)
- Fields containing special characters (semicolon (;), carriage return characters and quotation mark (")) must be separated by quotation marks (")
- Quotation marks may not be surrounded by extra characters, even spaces. For example, OK: a;"b";c
- The quotation mark inside the field must be duplicated. For example: “Eero ““Example”” Eerikäinen”.
- **For numeric fields, both commas and full stops are allowed as decimal separators.**
- Date fields accept "D.M.YYYY" or "YYYYMMDD" or "YYYY-MM-DD” formats.
- Numeric fields must not contain any thousands separators, except for a space and a non-breaking space character.
- The first line of the file is not read.
- The order of fields cannot be changed.
- The values to be reported are expressed as integers or with decimals. **Values are expressed in euros**, not, for example, in thousands of euros.
- Information specified as mandatory must always be provided. If the required data has no value, 0 should be entered. Optional information on a grey background can be left blank.

```
taksonomiatunnus;ilmoittaja;ytunnus;alkupvm;loppupvm;kenttätunnus;arvo;kommentti
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;1909;Tämä on yleiskommentti, joka koskee koko aineistoa. Huomaa, että yleisk
kommenttiteksti on syötetty arvo-sarakkeeseen.;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;1872;2553000,5;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;1866;702000;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;1851;545000;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;1893;2484000;Tunnuslukukohtainen kommentti syötetään kommentti-sarakkeeseen.
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;166;6600;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;253;1000;
SBR-2019-09-24;kunta;0145208-4;1.1.2020;31.12.2020;82;13221000;
```

Figure 5 Example of CSV material

4.1.2 Generation of XBRL format data

The material sent must be based on the latest taxonomy.

Taxonomies can be downloaded from the State Treasury's website:
https://www.valtiokonttori.fi/palvelu/talousraportoinnin-koodistot-ja-taksonomiat/#kuntatalouden-xbrl-taksonomia

Standardised code sets and classifications for financial reporting are available at the Suomi.fi service:
https://koodistot.suomi.fi/registry;registryCode=sbr-fi-code-lists

Sample XBRL format material can be downloaded from the State Treasury's website (under "Model files for reporting material"): https://www.valtiokonttori.fi/palvelu/taloustietojen-raportointi/#yleista_mallitiedostoja-aineistojen-raportointiin.

To be noted when compiling XBRL format material

- Only a full stop is allowed as a decimal separator.
- **Values are expressed in euros**, not, for example, in thousands of euros.

4.2 Considerations for testing different reporting packages

4.2.1 Taxonomy version to be used in reporting

The taxonomy version used in the 2021 reporting is **2020-04-01**, and the taxonomy code in csv files is **SBR-2020-04-01**.

4.2.2 Considerations for testing TOLT reporting packages

Reporting of TOLT reporting packages is mandatory for all municipalities and joint municipal authorities. Municipalities and joint municipal authorities that do not have reportable entities should also submit and approve an empty TOLT report.

Reporting in XBRL format

TOLT reporting packages should be reported in XBRL format. This can be done using an Excel form. The Excel form can be downloaded from the State Treasury website Tietojen toimitus liitetiedostona> the Excel form can be downloaded here (TOLT).

Completing required fields (yellow fields)

Unlike other reporting packages, with TOLT all the mandatory (yellow) fields do not need to be completed. If the municipality or joint municipal authority does not have any reportable entities, the forms are left blank. For example, if there are no enterprises in the municipality, tab t02 Enterprises must be left blank. The final date for the operation of an enterprise or a balance sheet unit should also not be completed if the activity has not yet been terminated.

Report information - reporting period start and end date

On tab t00 Report information, the start and end dates of the reporting period should be set to the fiscal period.

t00 Raportin tiedot

		Raportin tiedot
		C0010
Y-tunnus	**R0010**	1234567-8
Raportoivan tahon muu tunnus	**R0020**	
Raportointijakson alkamispäivämäärä	**R0030**	2020-01-01
Raportointijakson päättymispäivämäärä	**R0040**	2020-12-31
Lisätieto	**R0050**	

Figure 6 Reporting period start and end date

Organisation identifier, internal ID of the enterprise, balance sheet unit

You must enter a unique identifier for each unit, such as subsidiary 1, subsidiary 2, etc., or 1, 2, 3, etc. or enterprise 1, enterprise 2, or 4, 5, 6, etc. If you use a number series 1, 2, 3, etc., please note that the same number cannot be used within the reporting package. These IDs are not used in any reporting.

Adding rows if there is more than one unit to report

To add more rows to a report, select Municipality > Add Row from the top menu.

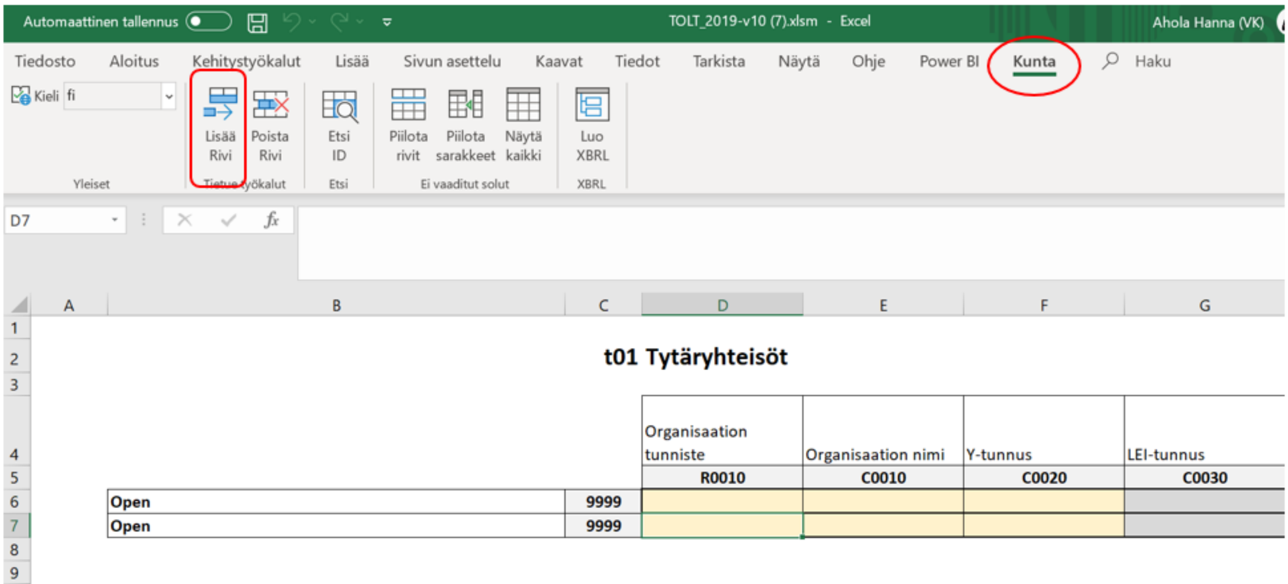

Figure 7 Adding rows

Identification of an enterprise and balance sheet unit

The business ID of the enterprise and the balance sheet unit is in the form of the municipality's or joint municipal authority's business ID and the enterprise's identification number in the final part. Business ID definition "MunicipalityBusiness _ ID _ MunicipalityInternal Municipal _ EnterpriseID (length 9 +" _ "+ max 5 characters). For example: "1234567-1 _ 123".

Please note that this same ID should be used when reporting the implementation data (KLTR) of the municipal enterprise and joint municipal authority enterprise and water supply balance sheet unit on tab t00 under "Other identifier of the party to be reported".

The business area of the enterprise (TOL) and the business area of the balance sheet unit (TOL)

You can view the sectors by right-clicking on the business area cell (TOL) of the Enterprise or of the balance sheet unit (TOL). Select the sector that best describes the activities of the enterprise from the menu. The sector must be selected with an accuracy of 5 digits, e.g. fi _ IC: x36000 water abstraction, cleaning and distribution. Only water supply balance sheet units are reported.

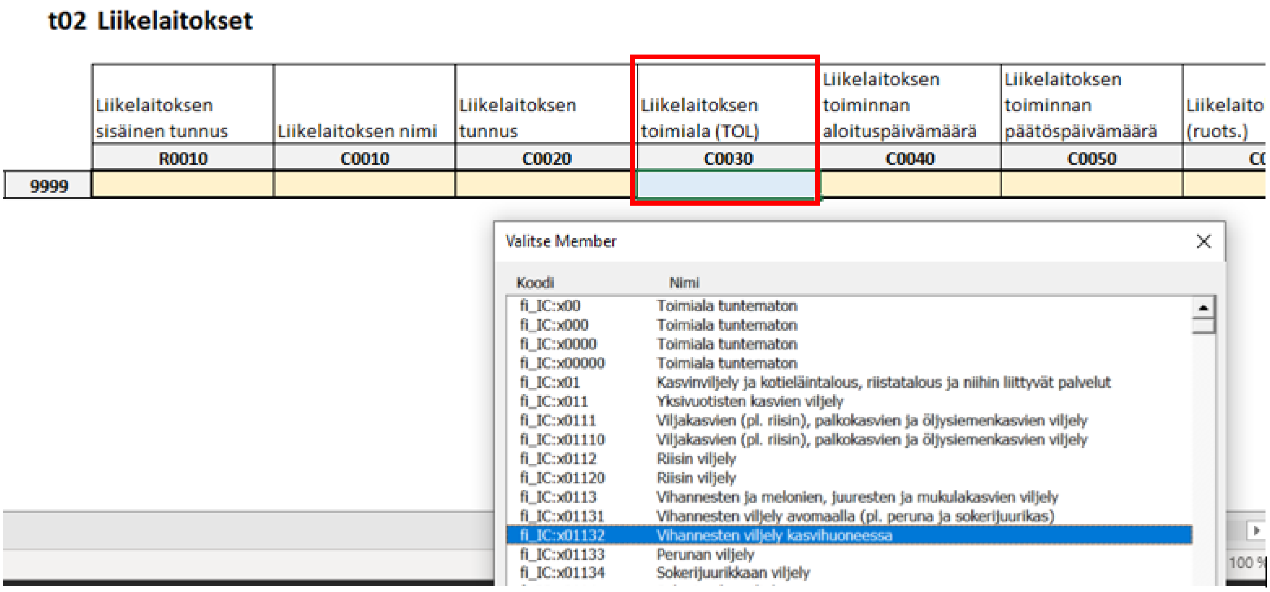

Figure 8 Selecting the sector

Status of In-house entity

In the TOLT reporting package, the status of in-house entity refers to the definition in section 15 of the Act on Public Procurement and Concession Contracts. On tabs t01 and t04 of the TOLT reporting package, under 'Has in-house entity status', you must enter either true (has in-house entity status) or false (does not have in-house entity status) in the cell with lower case letters. Otherwise, the TOLT reporting package cannot be sent.

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t01 Tytäryhteisöt

	Organisaation tunniste	Organisaation nimi	Y-tunnus	LEI-tunnus	Osuus osakepääomasta	Osuus äänivallasta	On sidosyksikköasemassa
	R0010	C0010	C0020	C0030	C0040	C0050	C0060
9999							true

Figure 9 In-house entity status

Subsidiaries

Only direct holdings in subsidiaries are reported.

Equity holdings

Joint municipal authorities are not reported in the TOLT reporting package.

Swedish and English names of enterprises and balance sheet units

The Finnish names of enterprises or balance sheet units must be entered in the sections for the Swedish and English names of the enterprise or balance sheet unit if they have only Finnish names.

4.2.3 Considerations for testing quarterly (KKNR) reporting packages

Notification of the reporting period

In quarterly reporting, the reporting period may be reported from 1 January 2020 to 31 March 2020, 1 April 2020 to 30 June 2020, etc., or from 1 January 2020 to 31 March 2020, 1 January 2020 to 30 June 2020, etc. Both methods can be used. The reporting period is defined in the information service from the reporting end date.

4.3 Sending information

When sending test data, it is possible to use different methods of sending information. Instructions for sending information are on the State Treasury website https://www.valtiokonttori.fi/palvelu/testaus-taloustietojen-toimittaminen/#ff438712.

4.3.1 Sending files via the Approval Service

The material generated material is sent through the Approval Service, by selecting Download Material from the upper banner. Select the desired file and file type XBRL or CSV. At the moment, XBRL instance documents or CSC files complying with the local government finances taxonomy can be sent to the Municipal Financial Information Service. The Service can then generate the necessary XBRL instance documents from the CSV files. Send material

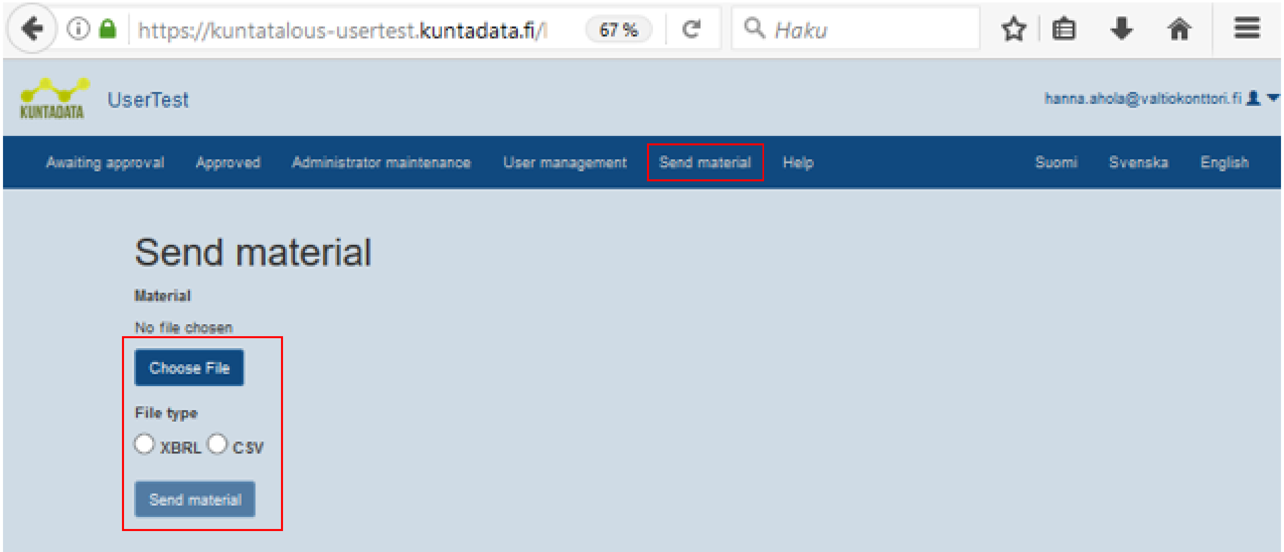

Figure 10 Downloading material via the Approval Service

Note! A user ID must be applied for before the test material is sent from the email address kuntadata@valtiokonttori.fi. The message must include the name of the organisation, the business ID and the applicant's e-mail address. See section 3. Applying for user IDs for testing

4.3.2 Information delivery through the Suomi.fi interface

Basic information on the role of the suomi.fi service https://palveluhallinta.suomi.fi/fi/sivut/palveluvayla/palvelukuvaus/palvelun-kuvaus.

The transmission is typically handled by software that sends http messages (HTTP POST). The material is sent to the sender's own server, which transmits it to the Municipal Financial Information Service via the data exchange layer.

Separate instructions for sending information via the Suomi.fi interface can be found on the State Treasury website under "Regulations and instructions": Ohjeistus Suomi.fi-palveluväylän käyttöönottamiseksi ja käyttämiseksi taloustietojen raportoimiseksi kunnille, kuntayhtymille ja IT-toimittajille

4.4 Information approval stages in the Approval service

You will receive information about the transfer of your material to the approval service in the email address you provided when you submitted the material. The email contains a link to the approval service login page. The approval service works best with Firefox or Chrome browsers. If you log in using the IE browser, the Approve button for the material may not work.

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Vastaa | Vastaa kaikille | Lähetä edelleen | ...
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Lähetetty ympäristöstä testiympäristö

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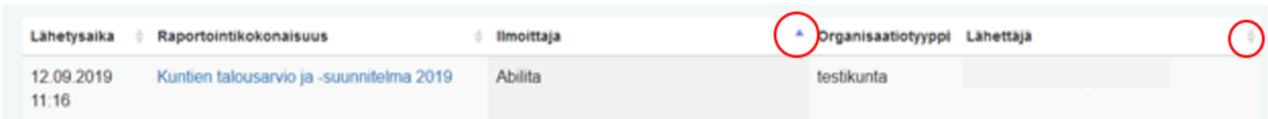
Figure 11 An email giving notification about the material submitted

4.4.1 Creating IDs for the approval service

Before you can view the check the material you have submitted, you must create IDs in the Approval Service. See paragraph 3. Applying for user IDs for testing

4.4.2 I am inside the Approval Service. What do I do?

You will now be able to see the information you have submitted. The approval service provides a view of the financial information of the municipality / joint municipal authority authorised by the user ID. If you are a representative of, for example, a service centre or an accounting firm, you may be entitled to see the material from several organisations. You can sort the view alphabetically by the name of the notifier by going to the title bar with your mouse to display the arrows to the right of the header columns. Clicking on the arrow changes the order to alphabetical order. In the Approval service, you can also use Ctrl + F to search for material sent by a specific municipality / joint municipal authority.



Lähetysaika	Raportointikokonaisuus	Ilmoittaja	Organisaatiotyyppi	Lähettäjä
12.09.2019 11:16	Kuntien talousarvio ja -suunnitelma 2019	Abilita	testikunta	

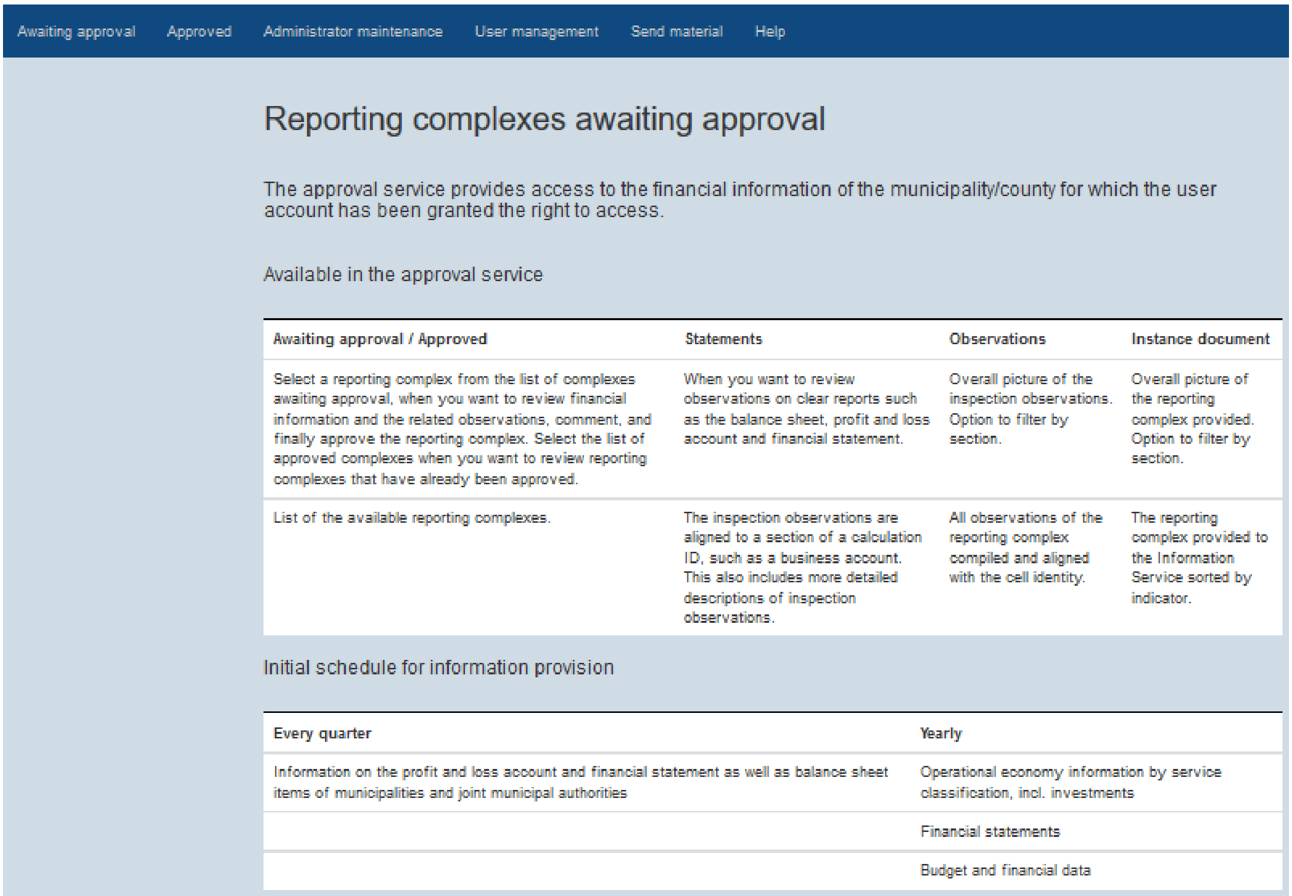
Figure 12 Approval Service header bar

At this stage, all material processed is test material and it is not displayed to other organisations or published through the open interface for open use. Information is available on the test side of the interface, but it is not publicly available. Instruction [Using the rest-interface in a testing environment](#).

The intention is that you will now go through your material using the different tabs of the Approval Service. The following are illustrations of what to do and what information is presented to you.

4.4.3 Views and content of the approval service

When you log in to the Approval Service, you start in the entry view where general information about the content of the service and the submission of information has been provided. This view also includes a list of submitted reporting packages that are pending validation and subsequent approval. The material to be checked is selected from the list of reporting packages waiting for approval, which can be found at the bottom of the page.



Awaiting approval Approved Administrator maintenance User management Send material Help

Reporting complexes awaiting approval

The approval service provides access to the financial information of the municipality/county for which the user account has been granted the right to access.

Available in the approval service

Awaiting approval / Approved	Statements	Observations	Instance document
Select a reporting complex from the list of complexes awaiting approval, when you want to review financial information and the related observations, comment, and finally approve the reporting complex. Select the list of approved complexes when you want to review reporting complexes that have already been approved.	When you want to review observations on clear reports such as the balance sheet, profit and loss account and financial statement.	Overall picture of the inspection observations. Option to filter by section.	Overall picture of the reporting complex provided. Option to filter by section.
List of the available reporting complexes.	The inspection observations are aligned to a section of a calculation ID, such as a business account. This also includes more detailed descriptions of inspection observations.	All observations of the reporting complex compiled and aligned with the cell identity.	The reporting complex provided to the Information Service sorted by indicator.

Initial schedule for information provision

Every quarter	Yearly
Information on the profit and loss account and financial statement as well as balance sheet items of municipalities and joint municipal authorities	Operational economy information by service classification, incl. investments
	Financial statements
	Budget and financial data

Figure 13 Approval service entry view

The material you selected then opens up in a report generated by Power BI which contains seven tabs. You can change the tab at the bottom of the report.

- The **Home page** shows the quality of the reporting package submitted at a glance. With this view, the user should be able to see that the material submitted has been transferred to the service correctly.
- The **Summary tab** allows you to check the materials submitted from clear reports. The tab shows the audit observations produced by the content audits carried out on the material.
- The **Sector Report tab** allows you to view the materials submitted by sector. Work on this view is still ongoing (situation at 10 June 2020).
- The **Validation Results tab** displays only technical information related to the validation of the material.

- The **TOLT tab** lists the subsidiaries, associated entities, enterprises and balance sheet units reported by the municipality.
- The **Instance Document tab** lists the financial information sent in a format consistent with the taxonomy.
- The **Observations and comments tab** lists comments added by the reviewer to the material.

By this point, the financial material has been validated in the Financial Transfer Service which ensures that the material is correctly formatted. The material has also been subject to content audits at this stage. Based on the content audits, audit observations are generated for reports if the fields in the material fail to pass the validation rules that apply to the fields. The audit observations can be examined in different ways in the approval service report views.

Key indicators for the reporting packages submitted are imported into the **Summary View**. This is intended to help ensure that the information provided has been transferred to the Approval Service correctly, i.e. as it was submitted to the service.

In addition, this view shows the number of fields in the information submitted compared to the number of possible fields. The purpose or objective is not to fill in all the fields, but only those that are mandatory. If the material contains a zero value, that is displayed.

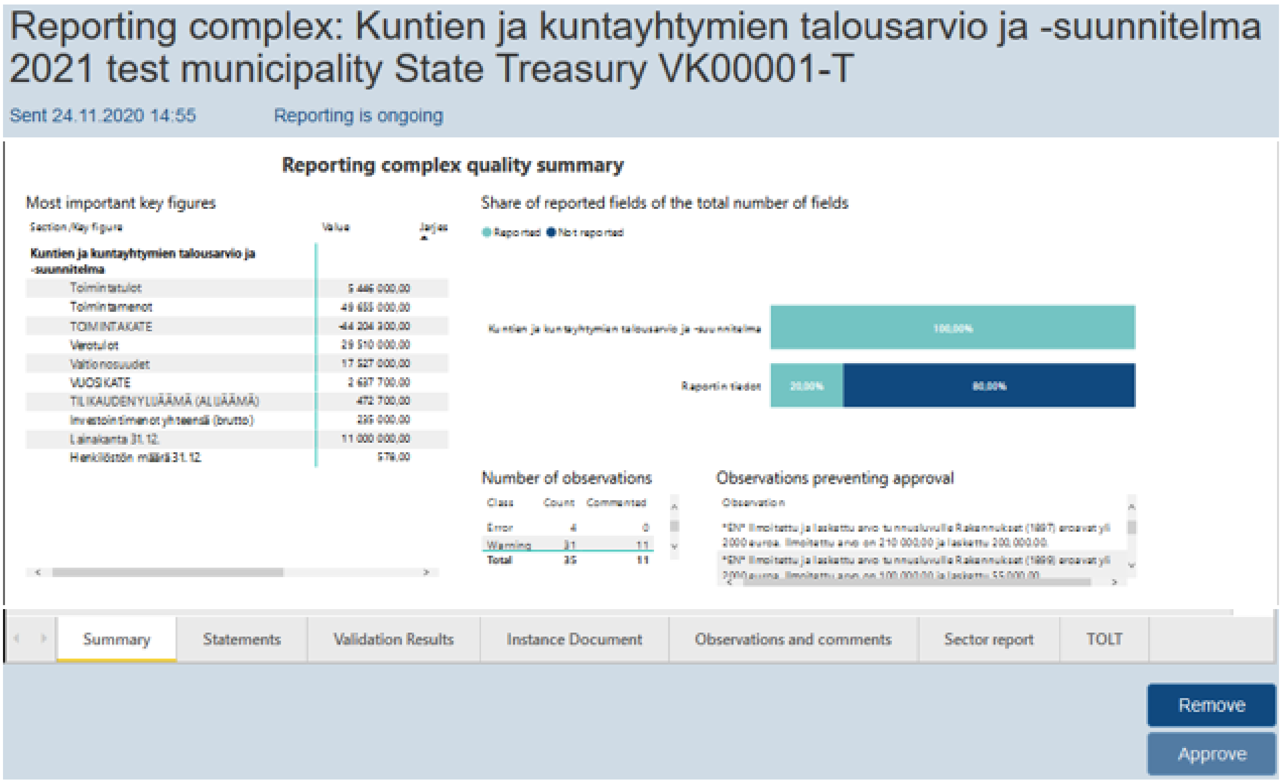


Figure 14 Summary view

A summary of the number of audit observations is also imported into the summary view.

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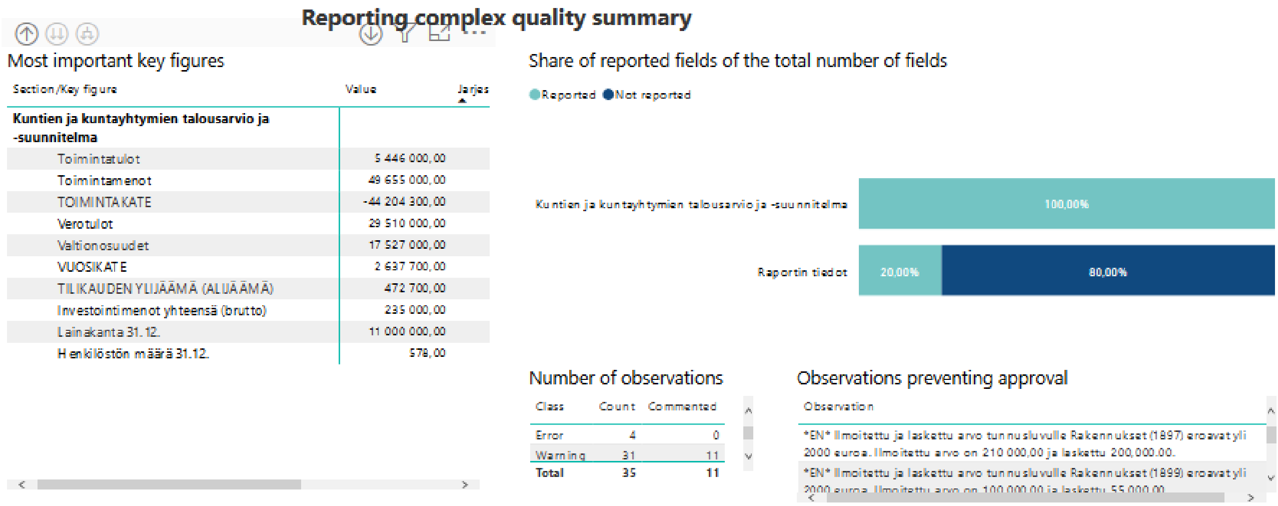

Figure 15 Number of audit observations on the front page of the report

On the **Statements tab**, you can view financial information reports presented as graphs. You can select the desired entity from the check boxes on the left.

This view also presents the audit observations related to the material. You can find additional information about the observations by clicking on the row which the audit observation refers to. The purpose of this tab is to display financial information in a familiar form, making it easier to find the audit observations about the material submitted.

If there is an audit observation about the material that does not require correction of an error and retransmission of the material, the observation must be commented on. The comment must be sufficiently explanatory to ensure that the person using the information understands what the comment refers to. If you have previously commented on the same subject in the material you submitted earlier, the comment will appear at the bottom of the page and can be moved from there to the material being processed. This avoids writing it again.

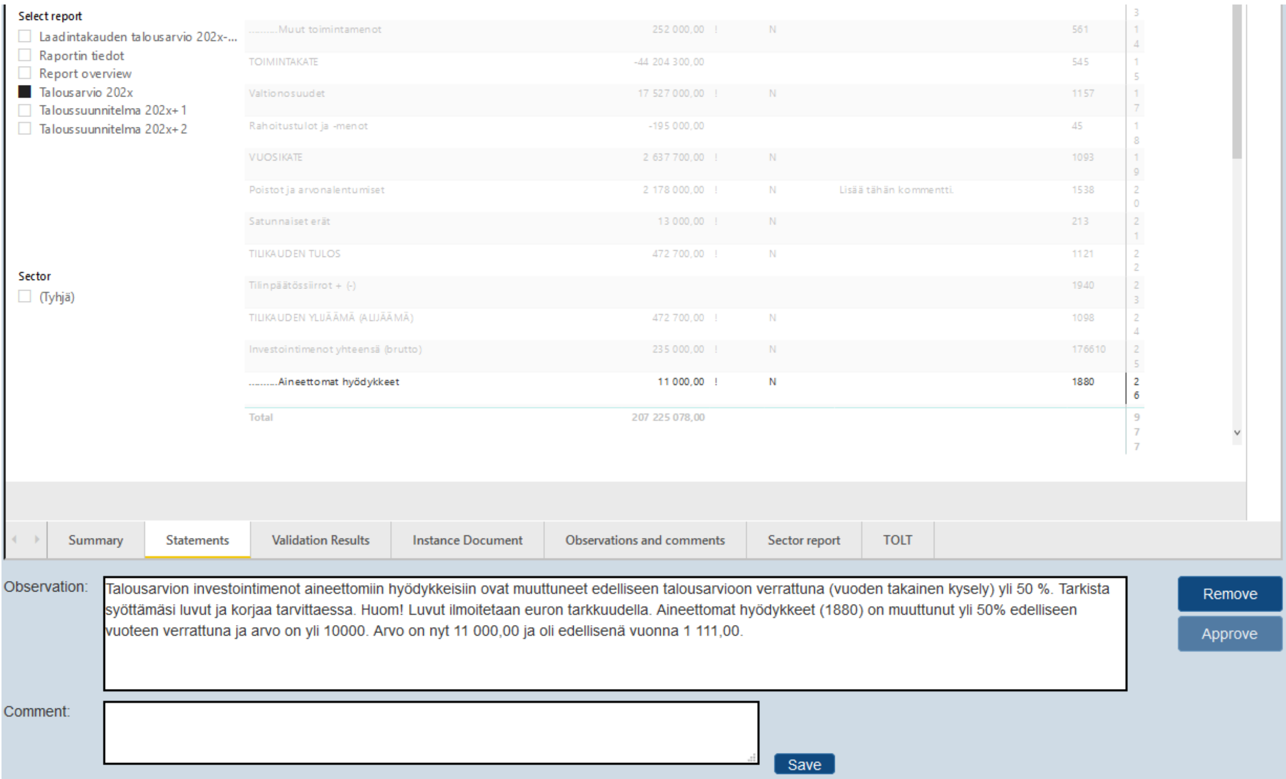

Figure 16 Stetements tab

The **Validation Results tab** provides technical information about validation and its processing times.

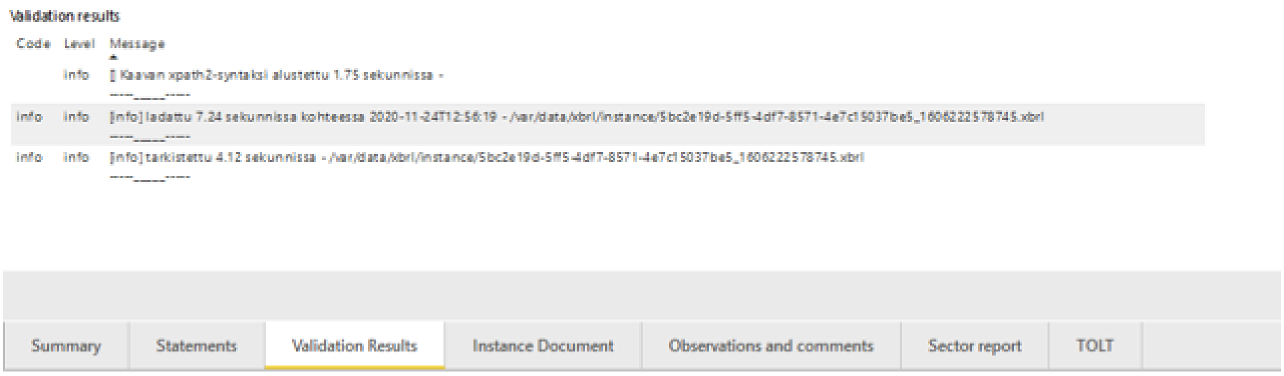

Figure 17 Validation Results tab

Data definitions built in accordance with the XBRL standard are called taxonomies. A report generated according to a taxonomy is called an instance document. The **Instance Documents** tab allows you to view XBRL files sent to the information service at the cell ID level.

Sörnäisten rantatie 13, Helsinki, PL 14, 00054 VALTIOKONTTORI
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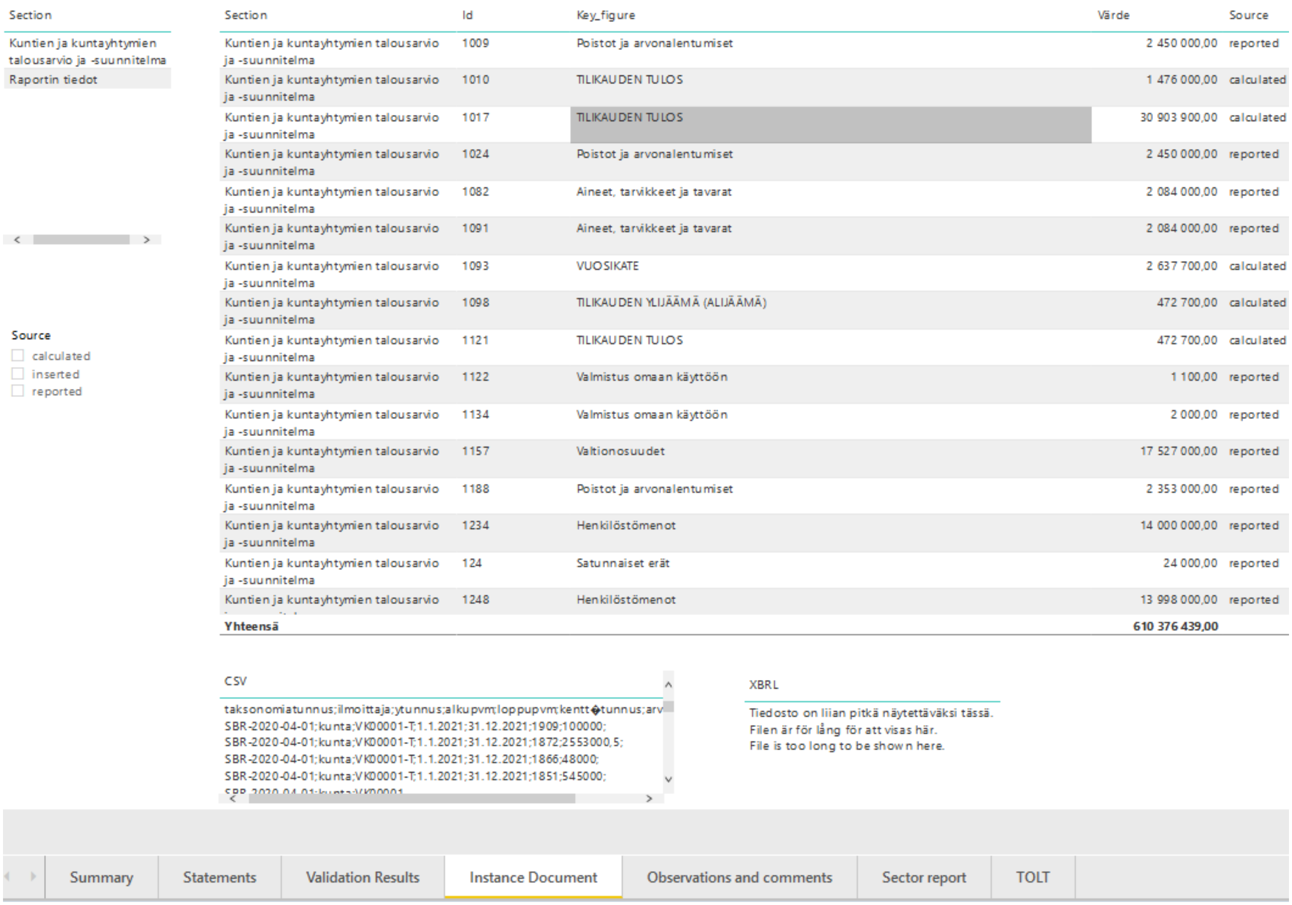

Section	Id	Key_figure	Värde	Source
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1009	Poistot ja arvonalentumiset	2 450 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1010	TILIKAUDEN TULOS	1 476 000,00	calculated
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1017	TILIKAUDEN TULOS	30 903 900,00	calculated
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1024	Poistot ja arvonalentumiset	2 450 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1082	Aineet, tarvikkeet ja tavarat	2 084 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1091	Aineet, tarvikkeet ja tavarat	2 084 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1093	VUOSIKATE	2 637 700,00	calculated
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1098	TILIKAUDEN YLIJÄÄMÄ (ALIJÄÄMÄ)	472 700,00	calculated
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1121	TILIKAUDEN TULOS	472 700,00	calculated
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1122	Valmistus omaan käyttöön	1 100,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1134	Valmistus omaan käyttöön	2 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1157	Valtionosuudet	17 527 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1188	Poistot ja arvonalentumiset	2 353 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	1234	Henkilöstömenot	14 000 000,00	reported
Kuntien ja kuntayhtymien talousarvio ja -suunnitelma	124	Satunnaiset erät	24 000,00	reported
Kuntien ja kuntayhtymien talousarvio	1248	Henkilöstömenot	13 998 000,00	reported
Yhteensä			**610 376 439,00**	

Figure 18 Instance Documents tab

4.4.4 Commenting and approval of information

The Approval service performs automatic quality checks on the information to find incomplete and incorrect information. Audit observations are displayed on the Approval Service’s Audit Observations tab and on the Calculations tab.

If the information is incorrect, the information must be corrected in the source system and re-submitted to the Information Service. An audit observation must be commented on when the information is found to be correct, but there is an audit observation. Each remaining audit observation must be commented on before the data can be successfully approved using the Approved button.

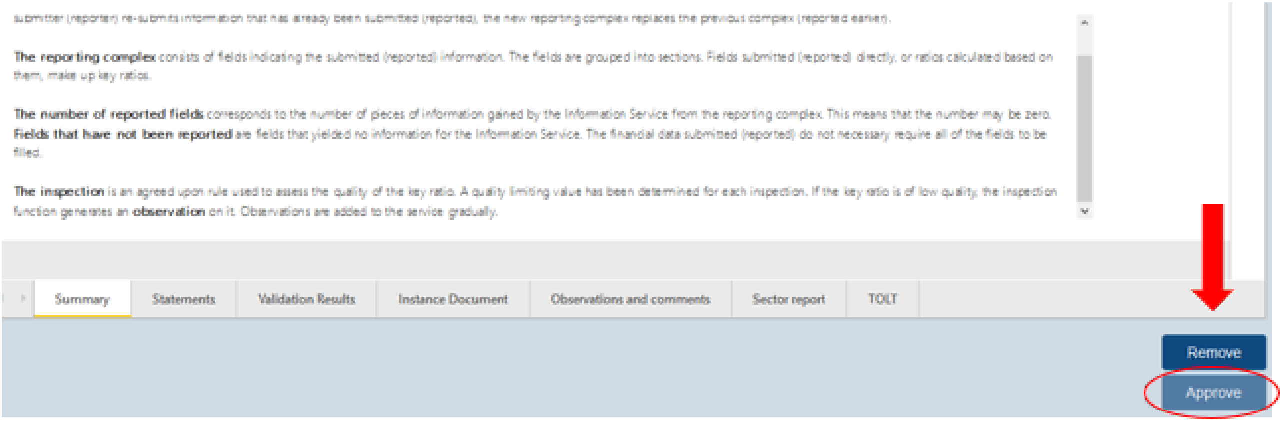

Figure 19 Information approval

After approval, the comments attached to the information are transferred to the register service, i.e. the actual financial database. From there, they are available through an open interface to the users of the information.

4.5 Search for information from the rest-interface

Approved data and data transferred to the register service are available via the rest-interface in JSON and XML formats. Separate instructions for using the rest-interface can be found on the State Treasury website on the Stipulations and Instructions pages Tietojen haku rest-rajapinnan testausympäristöstä.

5 Stakeholders, dependencies and other systems/issues related to the service

Service target groups include parties supplying and utilising financial information. The service is being developed in cooperation with a large network of stakeholders.

5.1 Information suppliers

Municipalities, joint municipal authorities, unincorporated municipal enterprises and other balance sheet units may supply financial information. In addition, information is supplied by parties providing services for the parties mentioned above, such as accounting firms and IT suppliers.

5.2 XBRL

XBRL (eXtensible Business Reporting Language) is an XML-based markup language for the presentation of financial information, e.g., financial statements in an electronic, structured format. XBRL enables the automated formation, processing and further processing of documents containing financial information.

The parties producing, transmitting and analysing data can benefit from documents in XBRL format as the availability and quality of data is improved. The goal is to reduce errors in the interpretation and recording of data and to make information available more quickly through the reduction of manual labour.

The financial information supplied to the financial information service for municipalities should primarily be supplied to the Financial information transfer service in XBRL format. The taxonomy is going to be completed in sections, and the financial information supplied must always comply with the most recent taxonomy. You can see further information and download a partial publication of the XBRL taxonomy here.

5.3 Glossary

TERM	DEFINITION
Support data	The definition of a collection of support records pertaining to a certain theme in table format
Support record	A data set containing one or more columns corresponding to the definition of support data
Reporter	A municipality, a joint municipal authority or a balance sheet unit with the obligation to report
Supplier	The supplier is the party sending the information
Approver	The approver is the party that has approved the information in the approval service
Taxonomy	Name of the taxonomy
Taxonomy identifier	Identifier assigned to a taxonomy
Reporting complex	Part of a taxonomy
Section	Part of a reporting complex
Organisation type	Type of the reporter's organisation
Field identifier	Identifier assigned to a field
Field	Name of field
Account identifier	Account identifier in operational economy reporting
Account	Account name in operational economy reporting
Service classification identifier	Service classification identifier in operational economy reporting
Service classification	Name of service classification in operational economy reporting
Service group	Umbrella concept for service classifications
XBRL	eXtended Business Reporting Language
XBRL taxonomy	Data content and format agreed in accordance with XBRL
XBRL entry point	Part of the XBRL taxonomy
Instance document	An XBRL file sent to the information service

6 Contact information

Feedback and questions: kuntadata@valtiokonttori.fi.