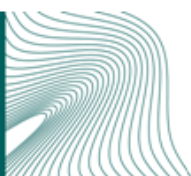


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## **Excel-lomakkeen (syöttötaulukko) käyttäminen talousarvio- ja suunnitelmatietojen toimittamisen testaamisessa Kuntatalouden tietopalvelussa**



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## 1 General

The budget and financial plan of municipalities and joint municipalities is provided to the Municipal Financial Information Service and approved in the service by 15 January 2020. Before moving on to production deliveries, the formation and provision of information must be tested.

**Note.** The reporting entity Municipal budget and financial plan (KTAS) utilises an Excel form. The form template corresponds to the intermediate version of the taxonomy of July/2018. We are in the process of updating the XBRL taxonomy, and a new updated Excel form will be drafted based on the new publication for the testing of the sending of information concerning the budget and financial plans of both municipalities and joint municipalities.

This user manual describes the process of providing information concerning municipal budgets and financial plans on Excel forms.

The operators that are unable to produce material in XBRL or CSV form in the initial phase can use the forms to provide information. This method of providing information is only going to be available to municipalities for the duration of the transition period (approximately five years).

## 2 Structure

The information provision Excel form consists of the 'Aloitus' (start) tab and tabs named after the partial entities included in the reporting entity in question.

Kuntatalous

Raportointikokonaisuus ktas\_gaap\_ind

Raportioijan tunnistus 0729999-5 Y-tunnus

Kansio C:\Users\User\Desktop\Kunta- ja maakuntatalouden tietopalvelu\Tietojen tom

Tietojen ajankohta 2020-12-31 Muodossa YYYY-MM-DD

XBRL Luotu 15.3.2019 12:04

REST palaute {"reason":null,"response":"OK","uuid":"753fd1d8-4835-4f5a-8df5-af2e3ca30bc"}

Aloitus t02 k-t05 t00

Image 1 Illustration of the Excel front page

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### 3 Report basic information – Start entries here

1. Start by activating 'Kunta' (municipality) in the upper bar by clicking on it.
2. Enter data for Business ID, folder and reporting date on the 'Aloitus' tab.

**Note.** Indicate the exact XBRL file formed onto the 'Aloitus' tab in the folder section when selecting [Luo XBRL] (create XBRL) or [Luo XBRL ja lähetä] (create and send XBRL). The Excel form itself will not be saved at the same time, but the form can be saved using conventional Excel functions (*File -> Save as*).

The information on the front page must be entered correctly before the XBRL report is created:

- 'Raporttoijan tunniste,' Business ID for the reporter
- 'Kansio,' or folder into which the XBRL file is formed
- 'Tietojen ajankohta,' or date in the YYYY-MM-DD format

### 4 Entering data into Excel

Once the information has been entered onto the 'Aloitus' tab, you can enter the information to be reported. Each table included in the reporting entity has been formed as its own Excel tab.

The reporting entity for the municipal budget and financial plan (KTAS) only has one table (k-t05). In addition to this, information on municipal enterprises is entered into its own table (t02). Finally, the information concerning the report is entered into table t00 (Business ID and the start and end dates for the reporting period).

**Note.** You do not need to complete tab t02, if the municipality does not have any enterprises to report.

### 5 Data input rules

Please observe the matters described in this chapter when entering data into tables.

#### 5.1 Matters to be observed when entering data

- Data may only be entered into the data fields of the table.
- You may not enter data into grey cells.
- The cells have been formatted to accommodate the data.
- Cells containing a selection list have been marked with a background colour.

X0030
fi_IC:x62020

*Image 2 Cell containing a selection list marked with a background colour*

- You can display the selection list by right-clicking the cell in question with your mouse.
- Select the correct value by double-clicking the correct row or by selecting the correct row and clicking the 'Valitse' (select) button.

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- You can filter the list by starting to type a word in the 'Filter' field and pressing Enter.
- NOTE! You can also enter the value manually into the cell containing the selection list, but the cell will not check the value for validity. Using the selection list, however, will only provide you with values that are valid for the cell in question.

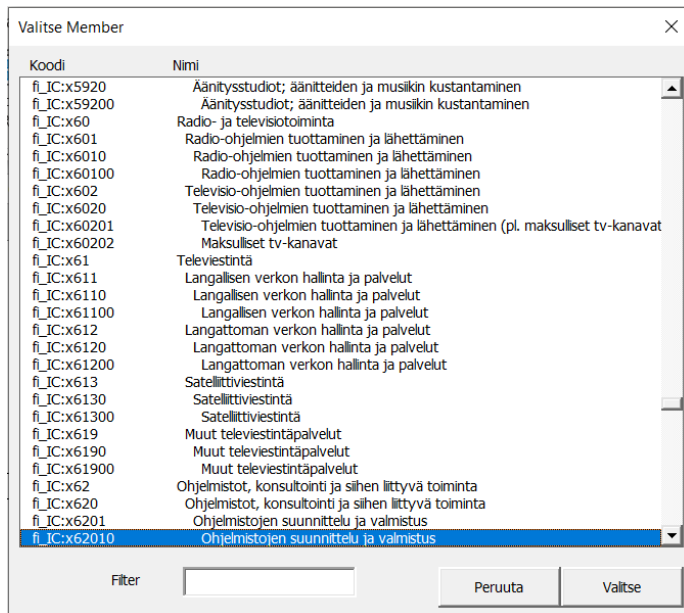
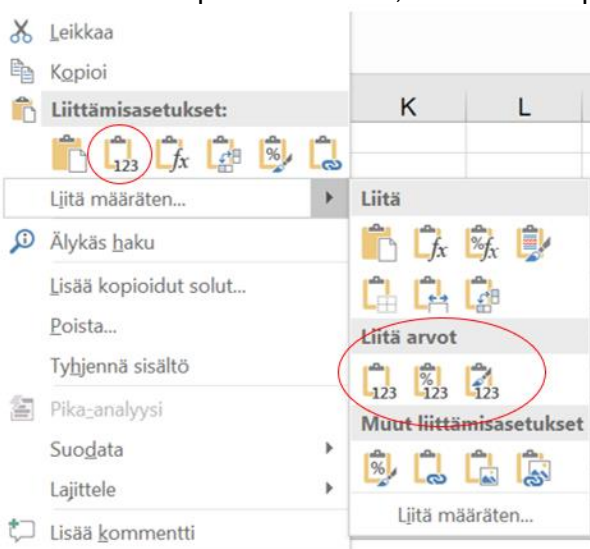


Image 3 Selection list content view

- Cells that you have no content for can be left blank.

## 5.2 Excel functions not to be used

- Cell transfer
- Copying cells by dragging
- Cut and paste functions, with the exception of the 'Arvot' (values) option



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Image 4 Pasting using the 'Liitä arvot' option

### 5.3 Information content details

- The information must be entered as rounded euros. One thousand euros is marked as 1000,00.
- You can enter several decimal places.
- You can use either a decimal comma (,) or point (.).
- You may not use a space to separate thousands.
- You may enter intermediate sums (operating returns, operating expenses, profit or loss for the financial year) or leave them blank. The system also calculates intermediate sums automatically. If the intermediate sum entered differs from the intermediate sum calculated by the system, an inspection finding is displayed.

### 5.4 Types of tables

There are two types of tables: fixed tables and tables with an open Y axis.

#### k-t05 Kuntien talousarvio ja -suunnitelma english

		Tilikauden talousarvio 201x**	Talousarvio 201x+1	Taloussuunnitelma 201x+2	Taloussuunnitelma 201x+3
		X0010	X0020	X0030	X0040
<b>Kuntien talousarvio ja -suunnitelma</b>	<b>Y0010</b>				
Toimintatuotot	Y0020	4000,0	4000,0	4000,0	4000,0
Myyntituotot	Y0030	1000,0	1000,0	1000,0	1000,0
Maksutuotot	Y0040	1000,0	1000,0	1000,0	1000,0
Tuet ja avustukset	Y0050	1000,0	1000,0	1000,0	1000,0
Muut toimintatuotot	Y0060	1000,0	1000,0	1000,0	1000,0

Image 5 Fixed tables (e.g. k-t05)

#### t02 Liikelaitokset

		Liikelaitoksen sisäinen tunnus	Liikelaitoksen nimi	Liikelaitoksen tunnus	Liikelaitoksen toimiala (TOL)	Liikelaitoksen toiminnan aloituspäivä määrä	Liikelaitoksen toiminnan päätöspäivä
		Y0010	X0010	X0020	X0030	X0040	X
Open	9999	1234567	IT-Palvelu	2452558-1	fi_IC:x62020	2018-01-01	

Image 6 Tables with an open Y axis. Note. Tab t02 in the image does not need to be completed, if the municipality does not have any enterprises to report.

In tables with an open Y axis, the rows in the table may be added or removed by using the tool bar buttons.

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**t00 Raportin tiedot**

		Raportin tiedot
		X0010
Y-tunnus	Y0010	0198517-1
Raportointijakson alkamispäivämäärä	Y0020	2019-01-01
Raportointijakson päättymispäivämäärä	Y0030	2019-12-31

*Image 7 Report data t00***6 Sending the XBRL material once the tables have been completed**

Once the necessary information has been entered into the forms, you should send the XBRL report to the Municipal Financial Information Service. The report to be sent is formed by using the 'Kunta' toolbar function button [Luo XBRL] (create XBRL) (see image 1). The file is formed into the folder specified on the 'Aloitus' tab.

You can deliver the formed material

- by clicking the function button [Luo XBRL ja lähetä] (create and send XBRL) on the 'Kunta' toolbar.
- via the online form at <https://sipaapigw.azure-api.net/usertest/index.html>.

When using the function [Luo XBRL ja lähetä], the file is formed in the folder specified on the 'Aloitus' tab and provided automatically to the Municipal Financial Information Service via the REST interface. The sender's e-mail address is requested for the delivery.

The e-mail address used must be registered with the Municipal Financial Information Service.

*Image 8 Sending XBRL material*

- When you send the material, you will see the following message, which does not require any action on your part:

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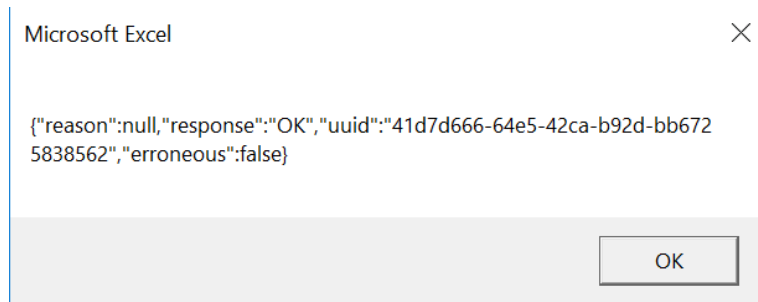


Image 9 Message displayed after sending material

**Note.** It may take up to 5–10 min for the reply to be delivered to your e-mail

When you send the material, the material will be saved in XBRL format in the folder path specified on the 'Aloitius' tab. The file name is generated automatically based on the reporting entity, date and time of day.

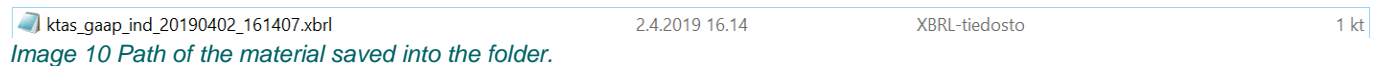


Image 10 Path of the material saved into the folder.

## 7 Excel tools and features

### 7.1 Language

- Language – you can only select Finnish for the time being.

### 7.2 Record tools

- Lisää rivi – Adds a row to a table with an open Y axis. The row is added to the bottom.
- Poista rivi – Removes the bottom row of a table with an open Y axis. You cannot recover the data on the removed row.

### 7.3 Search

- Etsi-ID – Locating a cell using Data-ID.

### 7.4 XBRL

- Luo XBRL – Creates an XBRL report file from data entered into the tables. This file is sent to the Municipal Financial Information Service via the [material uploading page](#).