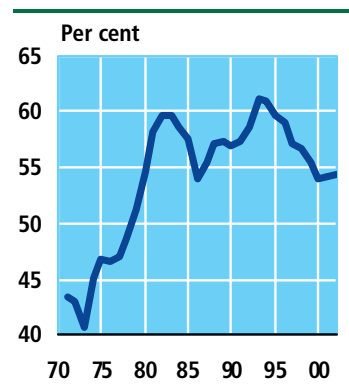


## Public finance

### 1. Developments in the general government sector

**Figure 1**  
Current and capital  
expenditure as a per cent  
of GDP  
1971-2002



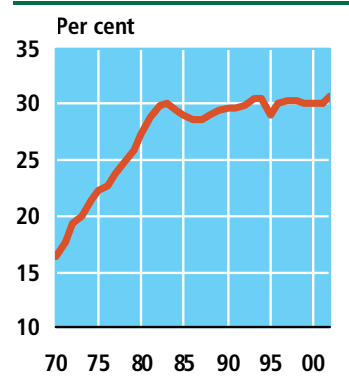
#### Stagnation since 1983

Since 1970 the general government sector has undergone considerable development. Current and capital expenditure accounted for an increasing proportion of GDP at factor cost during the 1970s. In 1971 it accounted for about 43 per cent of GDP, and in 1983 this percentage had risen to about 60 per cent. However, after 1983 this growth more or less corresponded to general economic growth and the proportion of GDP at factor cost has remained almost constant. Even though, there is some variation from year to year. There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home, which they used to take care of, are now looked after by the general government sector (e.g. care of children and the elderly). Since 1994 there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. However, there has been a slight increase in the proportion the past two years and in 2002 it accounted for 54 per cent of GDP.

#### Part of the public sector

The public sector is composed of the general government sector *and* all public enterprises. The general government sector comprises institutions whose objective is to produce non-market services for the public which are primarily funded through taxes. These services are available for private households and enterprises and include, for example, central and local government administration, education, and hospitals. The general government sector does not therefore include quasi public corporations such as municipal utility companies, ports and harbours, and the Danish National Railways. Neither does it include public corporations such as A/S Storebæltsforbindelsen and DONG A/S.

**Figure 2**  
Employment in the  
general government  
sector as a per cent of  
total  
employment 1970-2002



#### Number employed by the public sector has increased

The number employed in the general government sector exhibited a sharp growth during the 1970s. This development also stagnated, however, in the early 1980s as the number employed by the general government sector remained at more or less the same proportion of overall employment during the 1980s and 1990s. In 1970 the number employed by the general government sector amounted to 17 per cent of the total number employed. The corresponding percentage for 1981 was 30 per cent.

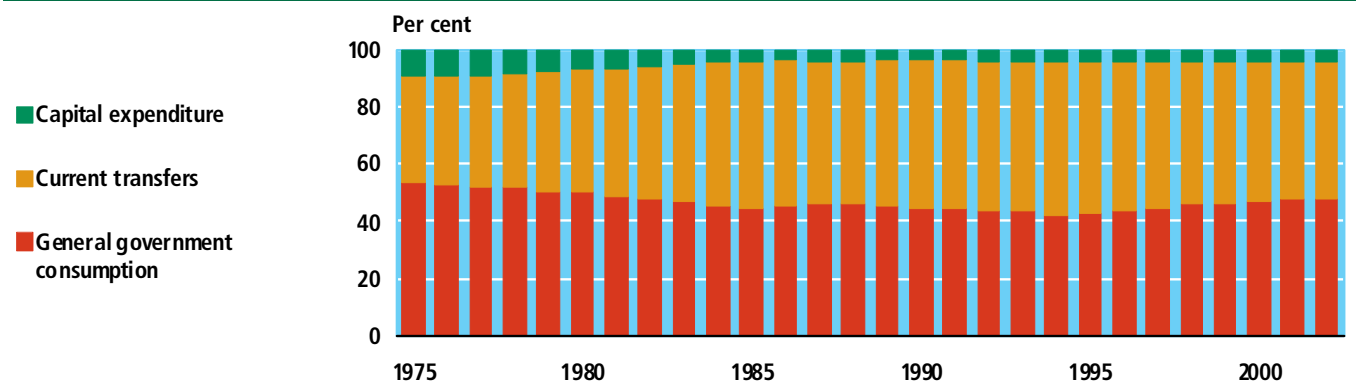
#### Expenditure by type of transaction

In addition to the change in public expenditure as a proportion of GDP at factor costs, there has also been change in the composition of expenditure. Expenditure by type of transaction shows that general government consumption comprises a falling proportion of total expenditure. General government consumption primarily comprises salaries and purchases of goods used in production. On the other hand, current transfers account for a larger percentage. Current transfers are primarily transfers to households (pensions, unemployment benefits, etc.) and interest. Also the percentage of capital expenditure has fallen. Capital expenditure covers such things as investment in schools, hospitals, and roads.

## Public finance

Figure 3

General government current and capital expenditure by type of transaction 1975-2001



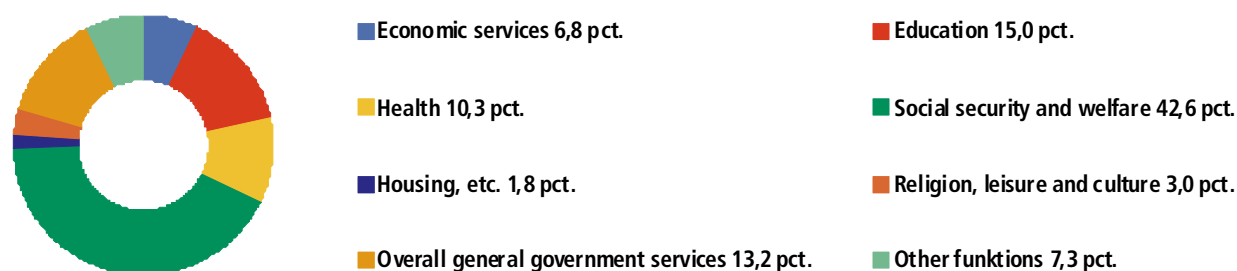
### Expenditure by function

Figure 4 analyses general government expenditure by function. 73 per cent of expenditure in 2002 was spent on social conditions, i.e. education, health, social security and welfare, housing, religion, leisure, and culture. These areas are often considered as the core of a modern welfare state.

Expenditure on social security and welfare accounts for the largest amount of resources (42.6 per cent), which includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 15.0 per cent and 10.3 per cent of total expenditure, respectively. Expenditure on housing, religion, leisure, and culture only accounts for 1.8 per cent and 3.0 per cent, respectively.

Figure 4

Current and capital expenditure by function 2002

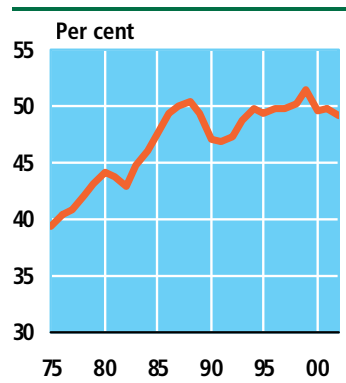


Expenditure on overall general government services amounts to 13.2 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure which historically has been the basis for the general government sector. Furthermore, 6.8 per cent of expenditure was spent on the economic services and 7.3 per cent on other functions. The 'other functions' category includes interest payments on public debt.

The distribution of expenditure by function has been more or less stable since 1970. However, there has been a slight increase in expenditure on social conditions which have been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

## 2. Funding general government expenditure

**Figure 5**  
Taxes and duties as a per cent of GDP 1971-2002



### The tax and duties as per cent of GDP slightly lower

The growth in the general government sector is reflected in a greater need for funding where taxes and duties in particular play a decisive role. This can be seen in the tax burden which increased from 43.2 per cent in 1971 to 50.4 per cent in 1988. The period following and up to now has shown an almost constant tax burden. The past couples of years the tax burden has fallen slightly and in 2001 and 2002, it amounted to respectively 49.8 and 49.2 per cent.

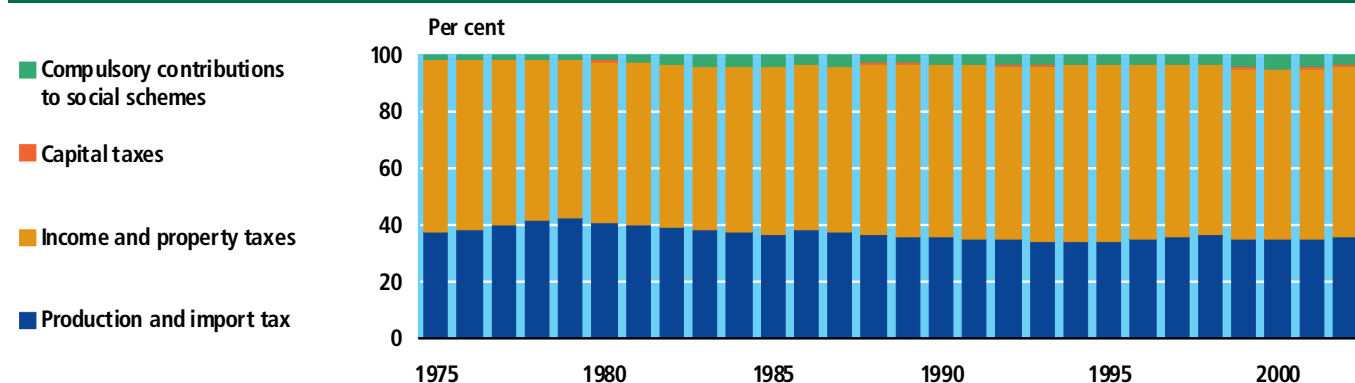
### No changes in the tax structure

Despite the increase in the tax burden, the tax structure has not changed very much since 1971. Income and property taxes have accounted for the largest part of total tax. In 2002 they amounted to 60.5 per cent of total taxes, against 55.2 per cent in 1971. Income and property taxes are taxes on incomes earned by individuals and enterprises. (e.g. personal taxes, social security contributions, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are another large item which primarily comprise VAT and various selective excise duties. These taxes amounted to 35.7 per cent of total taxes in 2002 against 40.8 per cent in 1971. Some production and import taxes are used to influence people's and companies' behaviour. These include, e.g. 'green' taxes which have become increasingly significant during the 1990s.

**Figure 6**

National accounts distribution of total taxes and duties 1975-2002

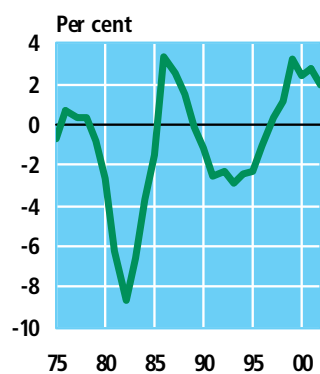


Capital taxes and compulsory contributions to social schemes are not significant in terms of revenue. The latter is important in other countries, but not in Denmark where welfare benefits are funded by non-earmarked taxes and where social benefits are granted without reference to people's attachment to the labour market (e.g. the state pension).

## Public finance

### 3. Developments in public finances

Figure 7  
Public-sector surplus  
(net lending) as a per cent  
of GDP 1971-2002



#### Changes in the economic cycle

Public finances have fluctuated between surplus and deficit from 1971 to today. Changes in the economic business cycle have a significant influence on public finances. Periods of economic recovery reduce the costs of unemployment benefits and simultaneous increases revenue from taxes and duties. The opposite applies in periods of recession.

#### Surplus on public finances since 1997

Public finances deteriorated with the oil crises of 1973/74 and 1979/80. This trend, which from 1979 resulted in a period of deficits, was replaced by improvements in public finances between 1983 and 1986. These improvements were partly due to economic recovery in both Denmark and abroad. The positive development held firm until 1986 when the surplus on public finances amounted to 3.4 per cent of GDP. After 1986, recession in Denmark reversed this trend. The result was another period of deficits which began in 1989 and ended in 1996. Since 1997 there has been a surplus on public finances, again partly due to economic growth. The public-sector surplus described above has been applied in notifications of the public-sector deficit and public debt in connection with assessment of convergence for the EMU.

#### New rules account for fall in the surplus in 2002

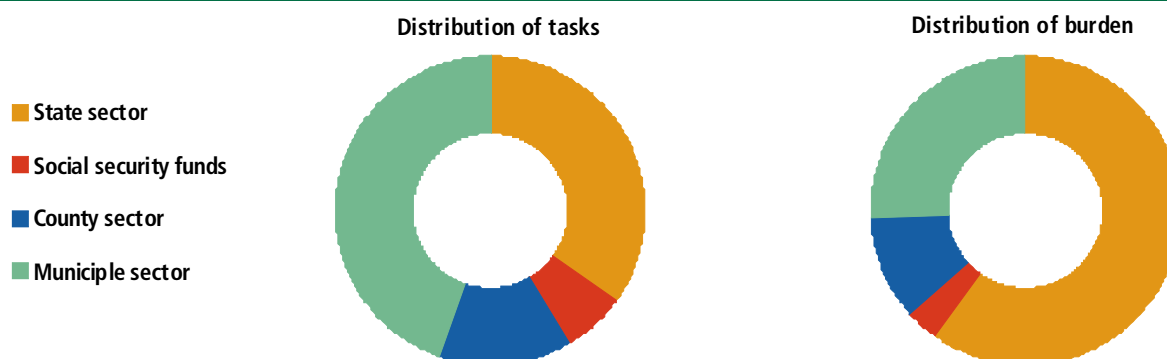
The comparatively considerable fall in the surplus from 2001 (2.8 per cent of GDP) to 2002 (1.9 per cent of GDP) is accounted for by new rules applying to the Special Pension Scheme Savings. The new rules imply that the Scheme is no longer part of the general government sector as from 2002.

### 4. Distribution of tasks and burden between sub sectors

The *general government sector* can be divided into sub sectors; municipalities, counties, the state, and social security funds.

Figure 8

Distribution of tasks and burden between sub sectors 2002



In Denmark there is a high degree of division of responsibilities between the individual sub sectors. This division of responsibilities can be described by distributing expenditure according to tasks and burden. The distribution of tasks shows expen-

diture according to the sector which is responsible for such tasks in relation to the public. The distribution of burden shows the final distribution of expenditure between sectors after transfers between the individual sectors.

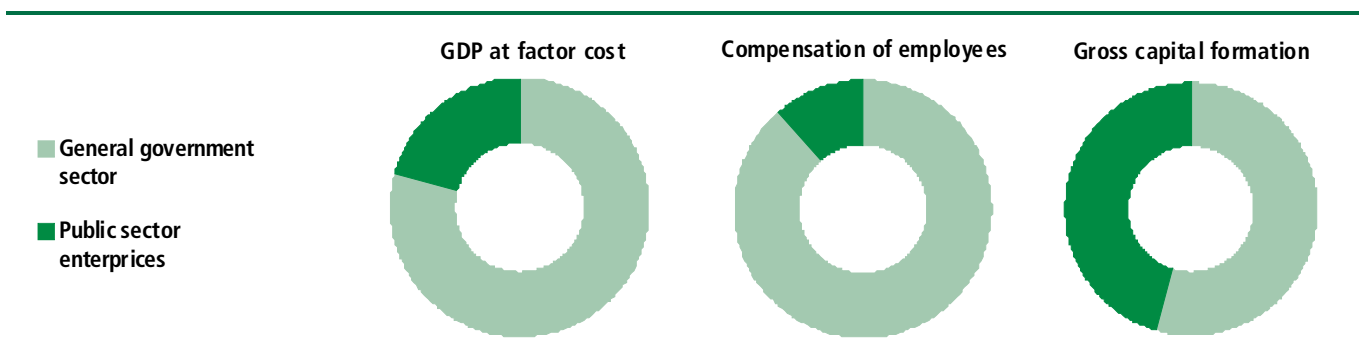
The state covers more of the expenditure than the division of responsibilities dictates. Counties, social security funds, and especially municipalities cover less expenditure than is dictated by the division of responsibilities. This is because the state refunds the other sub sectors for a number of costs, particularly statutory costs in the social area. In an international context, general government in Denmark is characterised by a high degree of decentralisation.

## 5. The public sector

21 per cent of GDP at factor cost in the public sector is created by public enterprises. Public enterprises employ only a relatively small proportion of all public employees in that no more than 11 per cent of total pay is paid by public enterprises. On the other hand, nearly half (45 per cent) of gross capital formation takes place in the public enterprises.

Figure 9

The public sector divided into general government sector and public enterprises 2001

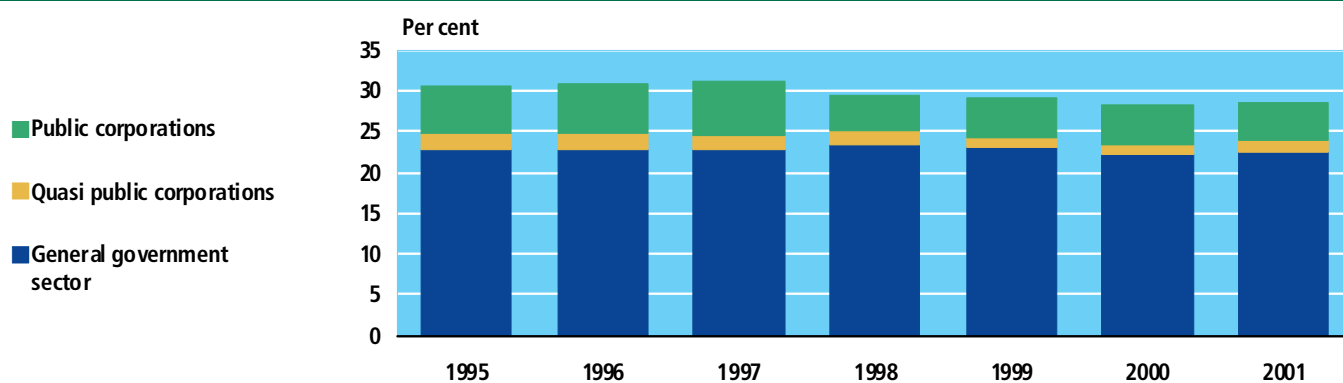


Public enterprises are quasi public corporations and public corporations. Together with the general government sector, these make up the public sector. Quasi public corporations are public institutions which are operated under market conditions and their accounts can be separated from the other state and municipal accounts. They include, for example, municipal utility companies, ports and harbours, and the Danish National Railways. Public corporations are organised according to civil law and are fully owned or majority owned by public authorities. These include A/S Great Belt Link and DONG A/S.

## Public finance

Figure 10

GDP at factor cost for the public sector as a per cent of GDP at factor cost for the total Danish economy



### The size of the public sector remains almost constant

Compared with the total Danish economy, the size of the public sector has remained constant at around 31 per cent since 1993. In this period there has been a shift within the group of public enterprises. The percentage of quasi public corporations has dropped. However, this drop is counterbalanced by a corresponding increase in the proportion of public corporations. This shift in the number of public corporations is interesting as conversion from quasi public corporation to public corporation can be the first step towards ultimate privatisation.

Post Denmark is an example of a company which has shifted status from quasi public corporation to public corporation. An example of a company which has shifted from public corporation to private enterprise is Tele Danmark A/S. From 1998, when the state sold its shares, Tele Danmark A/S has no longer been a public enterprise, and is therefore no longer part of the public sector.

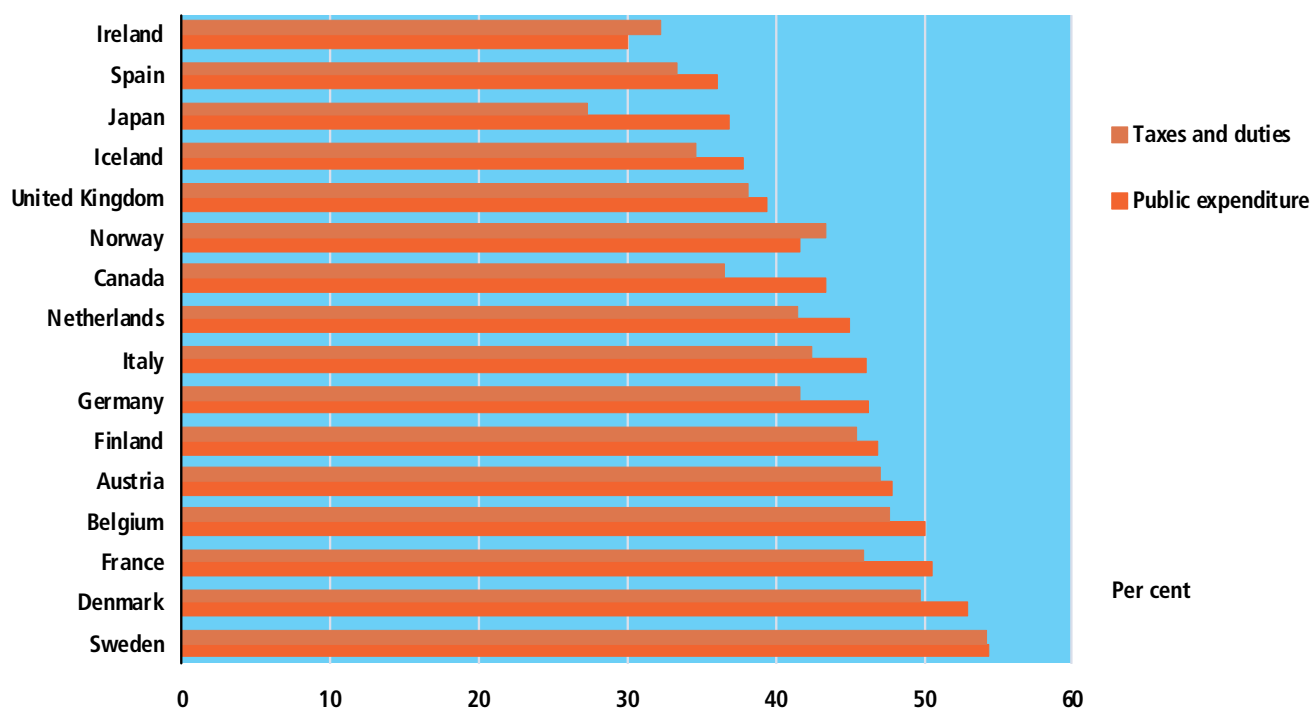
## 6. International comparisons

### Public expenditure amounts to a relatively large proportion of GDP

In Denmark, public expenditure amounts to a relatively large proportion of GDP. In 1996, only Sweden exceeded Denmark compared with selected OECD countries. With regard to total taxes and duties as a percentage of GDP, Denmark was also only exceeded by Sweden. Despite high public expenditure, the tax burden in Finland is not as high as in Denmark. It should be noted that a close relationship between tax burden and public expenditure can not be expected for a single year.

Comparisons between countries should be made with caution, as the size of public expenditure and the tax burden is dependent, amongst other things, on whether income transfers take place as net transfers, gross transfers, or allowances. Net transfers are transfers, which are tax free for the recipient, while gross transfers are subject to tax. In Denmark, gross transfers are most prevalent which, all else being equal, means that income and expenditure is greater than in countries, which primarily use net transfers.

Figure 11 Current and capital expenditure, and taxes and duties as a per cent of GDP 2000



Note 1 The figure relates to 1998 for the countries: Japan, Australia, Austria and Finland.

Note 2 The figure relates to 1996 for the countries: USA, Iceland, Spain, Germany, Italy, Netherlands, France and Sweden.

Source: OECD

Table 408

## Central government finance. Summary

	2002*			2003*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	DKK mio.					
§ 1. Queen Margrethe II	57,0	•	57,0	58,5	•	58,5
§ 2. Members of the Royal House	7,7	•	7,7	7,9	•	7,9
§ 3. Danish Parliament	786,8	•	786,8	787,2	•	787,2
§ 5. Prime Minister's Department	108,4	•	108,4	121,2	•	121,2
§ 6. Royal Danish Ministry of Foreign Affairs	12 488,1	44,0	12 444,1	12 656,3	55,0	12 601,3
§ 7. Ministry of Finance	2 958,0	534,6	2 423,4	3 227,4	825,8	2 401,6
§ 8. Ministry of Economic and Business Affairs	5 104,6	3 002,0	2 102,6	4 822,0	3 372,1	1 449,9
§ 9. Ministry of Taxation	3 539,4	122,8	3 416,6	3 548,0	120,8	3 427,2
§ 11. Ministry of Justice	10 133,6	2 534,1	7 599,5	10 454,4	2 706,8	7 747,6
§ 12. Ministry of Defence	17 237,2	22,3	17 214,9	17 522,8	25,7	17 497,1
§ 15. Ministry of Social Affairs	93 052,5	26,2	93 026,3	96 546,7	32,0	96 514,7
§ 16. Ministry of the Interior and Health	38 007,0	9,8	37 997,2	38 970,9	9,8	38 961,1
§ 17. Ministry of Employment	77 260,5	-122,9	77 383,4	83 198,1	-133,6	83 331,7
§ 18. Ministry of Refugee, Immigration and Integration Affairs	5 680,4	•	5 680,4	5 387,3	•	5 387,3
§ 19. Ministry of Science, Technology and Innovation	11 985,1	285,0	11 700,1	12 425,0	285,0	12 140,0
§ 20. Ministry of Education	29 251,4	41,4	29 210,0	30 173,2	30,8	30 142,4
§ 21. Ministry of Culture	3 883,1	•	3 883,1	3 895,7	•	3 895,7
§ 22. Ministry of Ecclesiastical Affairs	421,9	•	421,9	434,0	•	434,0
§ 23. Ministry of the Environment	1 729,1	40,0	1 689,1	1 851,5	36,0	1 815,5
§ 24. Ministry of Food, Agriculture and Fisheries	2 888,1	•	2 888,1	2 961,5	•	2 961,5
§ 28. Ministry of Transport	6 748,9	70,6	6 678,3	7 819,8	597,1	7 222,7
§ 34. Labour Market Funds	•	80 682,6	-80 682,6	•	81 373,0	-81 373,0
§ 35. General reserves	7 169,0	500,0	6 669,0	6 431,7	1 000,0	5 431,7
§ 36. Pensions	10 777,1	•	10 777,1	11 475,8	•	11 475,8
<b>Total</b>	<b>341 274,9</b>	<b>87 792,5</b>	<b>253 482,4</b>	<b>354 776,9</b>	<b>90 336,3</b>	<b>264 440,6</b>
§ 37. Interests	44 210,0	7 426,1	36 783,9	41 950,0	7 648,0	34 302,0
§ 38. Taxes and duties	26 896,0	337 594,5	-310 698,5	26 851,6	341 197,0	-314 345,4
<b>Total</b>	<b>412 380,9</b>	<b>432 813,1</b>	<b>-20 432,2</b>	<b>423 578,5</b>	<b>439 181,3</b>	<b>-15 602,8</b>
<b>Surplus</b>	<b>•</b>	<b>20 432,2</b>	<b>-20 432,2</b>	<b>•</b>	<b>15 602,8</b>	<b>-15 602,8</b>
<b>Current investment and lending budget</b>	<b>•</b>	<b>16 468,3</b>	<b>-16 468,3</b>	<b>•</b>	<b>11 061,0</b>	<b>-11 061,0</b>
§ 40. Bond purchases. etc.	5 902,7	•	5 902,7	13 828,1	•	13 828,1
§ 41. Changes in investment portfolio. etc.	•	-16 356,3	16 356,3	•	-7 195,1	7 195,1
§ 42. Repayment of central government debt	-5 790,7	•	-5 790,7	-9 962,2	•	-9 962,2
<b>Total</b>	<b>112,0</b>	<b>112,0</b>	<b>0</b>	<b>3 865,9</b>	<b>3 865,9</b>	<b>0</b>

Source: Appropriation Act 2003.



Table 409 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2001	Budget 2002	Appropriation accounts 2003
DKK mio.				
§ 1.	<b>Queen Margrethe II</b>	<b>53,1</b>	<b>57,0</b>	<b>58,5</b>
	1. Central government grants	53,1	57,0	58,5
§ 2.	<b>Members of the Royal House</b>	<b>8,9</b>	<b>7,7</b>	<b>7,9</b>
	1. Civil list (apanage)	8,9	7,7	7,9
§ 3.	<b>Danish Parliament</b>	<b>696,0</b>	<b>786,8</b>	<b>787,2</b>
	1. Expenditure in connection with the Danish Parliament	518,3	597,4	590,1
	2. The Ombudsman	33,2	36,1	38,6
	3. Auditing	144,5	153,3	158,5
§ 5.	<b>Prime Minister's Department</b>	<b>112,7</b>	<b>108,4</b>	<b>121,2</b>
	1. Joint expenditure	112,7	108,4	121,2
§ 6.	<b>Royal Danish Ministry of Foreign Affairs</b>	<b>14 100,3</b>	<b>12 488,1</b>	<b>12 656,3</b>
	1. Foreign service, etc.	1 887,0	1 232,2	1 251,9
	2. International organizations	387,0	343,0	361,4
	3. Official assistance to developing countries	11 403,6	10 491,0	10 645,0
	4. Danish Export Council	422,7	421,9	398,0
§ 7.	<b>Ministry of Finance</b>	<b>3 042,2</b>	<b>2 958,0</b>	<b>3 227,4</b>
	1. Public economics	-733,0	-534,8	-340,2
	2. Greenland and the Faroe Islands	3 775,2	3 492,8	3 567,6
	Greenland	2 793,3	2 877,3	2 952,1
	The Faroe Islands	981,9	615,5	615,5
§ 8.	<b>Ministry of Economics and Business Affairs</b>	<b>6 837,8</b>	<b>5 104,6</b>	<b>4 822,0</b>
	1. Joint expenditure	165,8	174,9	169,9
	2. Business adjustment and consumer conditions	259,6	321,6	311,1
	3. Industry development and housing	1 033,8	-217,7	638,2
	4. Subsidized housing construction, etc.	3 143,0	3 099,6	2 256,8
	5. Statistics	215,2	216,2	216,2
	6. Energy	1 636,2	1 142,3	846,9
	7. Shipping	384,2	367,7	382,9
§ 9.	<b>Ministry of Taxation</b>	<b>3 664,0</b>	<b>3 539,4</b>	<b>3 548,0</b>
	1. Joint expenditure	193,5	185,5	156,7
	2. Management of taxes and duties	3 470,6	3 354,3	3 391,3
§ 11.	<b>Ministry of Justice</b>	<b>9 973,2</b>	<b>10 133,6</b>	<b>10 454,4</b>
	1. Joint expenditure	238,4	254,4	243,1
	2. Police	6 439,8	6 609,4	6 821,7
	3. Criminal administration system	1 716,1	1 697,9	1 789,0
	4. Administration of justice	1 578,9	1 571,9	1 600,6
§ 12.	<b>Ministry of Defence</b>	<b>17 719,4</b>	<b>17 237,2</b>	<b>17 522,8</b>
	1. Joint expenditure	159,1	268,3	265,5
	2. Military defence	17 344,9	16 742,9	17 040,5
	3. Civil activities	215,4	226,0	216,8
	Administration of Danish waters, etc.	202,6	215,6	207,5
	Other civil activities	12,7	10,4	9,3

Source: Appropriation Act 2003.

Table 409 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2001	Budget 2002	Appropriation accounts 2003
	DKK mio.		
<b>§ 15. Ministry of Social Affairs</b>	<b>84 943,8</b>	<b>93 052,5</b>	<b>96 546,7</b>
1. Joint expenditure	742,3	7 525,1	7 625,0
2. Family/young persons' allowances	1 991,0	2 036,5	2 182,4
Family/young persons' allowances	1 831,6	1 884,8	2 017,4
Other family allowances	159,5	151,7	165,0
3. Individual rent subsidies	5 994,9	6 229,0	6 468,3
Rent subsidies paid to pensioners	5 161,3	5 309,9	5 469,1
Other individual rent subsidies	833,6	818,1	999,2
4. Cash benefits	1 317,5	1 087,0	1 221,8
Temporary cash benefits, etc.	270,2	270,1	283,7
Help to refugees	88,5	79,6	130,8
Benefits for the care of children	657,7	668,7	715,6
Benefits for the care of disabled adults	272,8	41,5	85,6
Survivor's benefits	28,3	27,1	6,1
5. Benefits for and care of the disabled	124,0	128,7	136,8
Housing benefits for residential nursing homes	29,8	-	-
Benefits for and care of the disabled	94,3	128,7	136,8
6. Other social security schemes	825,2	973,4	944,0
Reception centres	351,4	348,2	360,3
Benefits for psychiatric patients who are not hospitalised	153,8	163,0	141,7
Benefits for socially maladjusted groups	319,9	462,2	442,0
7. Social security pension payments	73 948,8	75 072,8	77 968,4
Old-age pension	58 197,2	59 671,0	62 209,6
Highest and intermediate early retirement pension	16 658,7	16 279,7	16 711,3
Ordinary early retirement pension	6 147,4	5 960,9	5 433,1
Personal pension supplement	819,1	1 020,0	1 000,1
ATP contribution on early retirement pension and supplementary pension	46,5	68,5	266,4
Reserved for reform of voluntary early retirement pay	-	2,7	-
Transfers from the Social Pension Fund	-7 920,0	-7 930,0	-8 140,0
Early retirement pension	-	-	487,9
<b>§ 16. Ministry of Interior and Health</b>	<b>42 750,9</b>	<b>38 007,0</b>	<b>38 970,9</b>
1. Joint expenditure	1 130,2	1 102,2	1 133,9
2. Prevention	81,4	67,5	73,0
3. Education and research	235,3	275,1	302,5
4. The primary health service	17,5	25,0	31,3
5. Hospitals, etc.	1 100,0	2 625,0	1 550,5
6. Emergency services	432,5	410,7	433,1
7. Grants, etc. to local governments	39 753,8	33 501,5	35 446,6
<b>§ 17. Ministry of Employment</b>	<b>75 607,3</b>	<b>77 260,5</b>	<b>83 198,1</b>
1. Joint expenditure	157,4	40,6	-27,4
2. Working environment	1 240,2	1 247,1	1 119,5
3. Unemployment insurance	54 254,5	55 890,1	61 519,3
Joint expenditure	453,1	445,9	576,1
Unemployment benefit	17 279,1	18 100,0	19 400,0
Early retirement pay	19 376,2	20 530,0	22 339,0
Transitional benefits	2 469,2	2 000,0	1 450,0
Cash benefits	4 301,9	4 000,1	4 169,4
Maternity benefits	4 971,3	5 756,2	7 894,0
Sickness benefits	5 221,8	4 893,7	5 565,0
Repayments	181,8	164,2	125,8

Table 409 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2001	Budget 2002	Appropriation accounts 2003
	DKK mio.		
4. Labour-market services	19 955,2	20 082,7	20 586,7
Joint expenditure	161,2	115,6	116,2
Public employment offices and business services	1 128,6	1 013,0	1 037,2
Active labour market policy	11 434,1	11 195,8	10 644,4
Active social policy	6 850,0	7 328,3	8 399,3
Other employment-creating schemes	381,3	430,0	389,6
<b>§ 18. Ministry of Refugee, Immigration and Integration Affairs</b>	<b>4 743,0</b>	<b>5 680,4</b>	<b>5 387,3</b>
1. Joint expenditure	295,3	361,9	349,9
2. Asylum applicant	1 426,6	1 225,3	1 063,1
3. Integration	3 021,1	4 093,2	3 974,3
Integration programme and Danish classes	2 785,0	3 896,6	3 794,7
Efforts concerning integration on the labour market	29,3	49,5	58,1
Efforts concerning building areas	130,3	74,9	62,6
Other integration initiatives etc.	76,5	72,2	58,9
<b>§ 19. Ministry of Science, Technology and Innovation</b>	<b>10 929,5</b>	<b>11 985,1</b>	<b>12 425,0</b>
1. Joint expenditure	498,9	1 221,1	670,3
2. Research and further education	8 494,7	8 940,8	9 618,4
3. Danish Research Council	723,0	789,5	1 113,2
4. Research institutions	377,7	397,0	361,6
5. Information technology, telecommunic.	200,9	32,9	51,3
6. Competence and technology	634,3	603,8	610,2
<b>§ 20. Ministry of Education</b>	<b>27 900,1</b>	<b>29 251,4</b>	<b>30 173,2</b>
1. Administration, etc.	22,5	-145,5	1 480,9
2. Basic school	2 499,6	2 606,1	2 746,6
3. Vocationally-oriented youth education	4 876,3	5 076,4	4 949,4
4. General and vocational upper-secondary education	1 955,3	2 092,4	2 053,8
5. Other youth education, etc.	740,7	735,6	645,8
6. Further education, etc.	3 953,1	4 130,3	3 920,8
7. Community education and adult, and further education and training	3 301,1	3 273,3	2 570,6
8. Cross-disciplinary and international activities	525,8	611,3	622,2
9. Assistance schemes, etc.	10 025,6	10 871,5	11 183,1
State Education Fund's financial assistance to students	8 469,0	8 888,7	9 271,8
Transport assistance	151,1	145,6	149,1
Adult education assistance	1 298,3	1 711,2	1 615,0
Other assistance schemes	107,3	126,0	147,2

Table 409 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2001	Budget 2002	Appropriation accounts 2003
	DKK mio.		
§ 21. <b>Ministry of Culture Affairs</b>	<b>3 911,8</b>	<b>3 883,1</b>	<b>3 895,7</b>
1. Joint expenditure	219,7	234,4	215,1
2. Artistic and literary activities	1 574,6	1 548,7	1 598,2
Financial assistance to artists, authors, etc.	320,7	305,0	503,1
Music	291,5	265,6	193,9
Theatres	613,8	602,2	549,3
Films	348,5	375,9	351,9
3. Preservation and presentation of the cultural heritage	1 364,8	1 323,2	1 295,1
Libraries	669,1	594,5	567,6
Archives, etc.	138,1	142,6	143,9
Museums, etc.	557,6	586,1	583,6
4. Further education	750,8	764,4	786,9
5. Radio and TV	2,0	12,4	0,4
§ 22. <b>Ministry of Ecclesiastical Affairs</b>	<b>417,0</b>	<b>421,9</b>	<b>434,0</b>
1. Joint expenditure	42,2	41,2	41,3
2. The Danish National Church	372,2	378,2	390,2
3. Churches and cemeteries	2,6	2,5	2,5
§ 23. <b>Ministry of Environment</b>	<b>2 604,0</b>	<b>1 729,1</b>	<b>1 851,5</b>
1. Joint expenditure	155,9	185,1	160,1
2. Environmental protection	1 150,1	543,3	680,5
3. Environmental surveys	155,1	151,7	145,2
4. Forestry, landscape and planning research	34,3	33,5	31,6
5. Forest and nature management	771,0	517,0	526,6
6. Geological research and surveys	147,3	130,2	137,7
7. Map production	190,4	168,3	169,8
§ 24. <b>Ministry of Food, Agriculture and Fisheries</b>	<b>2 852,9</b>	<b>2 888,1</b>	<b>2 961,5</b>
1. Joint expenditure	141,7	172,9	228,1
2. General farming and fishing	1 060,5	1 126,2	1 153,4
3. Control, combating of diseases and research	1 672,7	1 599,0	1 585,5
4. Market schemes	-22,0	-10,0	-5,5
§ 28. <b>Ministry of Transport</b>	<b>7 233,7</b>	<b>6 748,9</b>	<b>7 819,8</b>
1. Joint expenditure	1 051,2	1 007,2	1 057,1
2. Road traffic	708,0	706,6	671,8
3. Aviation and meteorology	207,4	120,5	92,6
4. Ports, coasts, and ferry services	198,0	165,1	128,2
5. Railway traffic	5 069,0	4 749,5	5 870,1
§ 34. <b>Labour market funds</b>	<b>-75 714,6</b>	<b>-80 682,6</b>	<b>-81 373,0</b>
1. Unemployment benefit fund	-75 714,6	-80 682,6	-81 373,0
§ 35. <b>General reserves</b>	<b>5 364,6</b>	<b>7 169,0</b>	<b>6 431,7</b>
1. Reserves, etc.	-	2 389,0	1 461,7
VAT rebates	5 364,6	4 780,0	4 970,0
§ 36. <b>Pensions</b>	<b>10 175,1</b>	<b>10 777,1</b>	<b>11 475,8</b>
1. Civil servants' pensions	2 404,0	2 518,2	2 616,1
2. Employees with civil servants' pensions			
Public limited companies, public utilities	1 968,7	2 153,4	2 338,7
3. State-guarantees pension schemes	4 665,4	4 930,7	5 346,9
4. Pensions public servants' pensions	0,1	-1,0	-0,1
5. Indexed pension schemes	1 095,7	1 125,0	1 125,0
6. Administrative expenditure, etc.	41,2	50,8	49,2

Table 409 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2001	Budget 2002	Appropriation accounts 2003
	DKK mio.		
<b>§ 37. Interests</b>	<b>42 099,2</b>	<b>36 842,1</b>	<b>34 338,1</b>
1. Interest on central government debt	47 245,8	41 537,1	39 409,5
Domestic central government debt	42 534,4	37 904,6	36 203,3
Foreign central government debt	4 711,4	3 632,5	3 206,2
2. Adjustment of provisions	2 531,0	2 672,9	2 540,5
3. Accounts with the Danish National Bank and the Mortgage Bank, etc.	-5 538,8	-5 149,9	-5 276,7
4. Social Pension Fund	12,2	145,3	623,4
5. Interest on bond purchases, etc.	-2 229,3	-2 421,5	-2 994,7
6. Interest on bond purchases, etc., plant	78,3	58,2	36,1
<b>§ 38. Taxes and duties</b>	<b>-355 668,5</b>	<b>-349 369,5</b>	<b>-353 497,0</b>
1. Taxes on income and wealth	-139 914,2	-140 587,0	-130 798,5
Personal taxation	-83 198,0	-83 820,4	-79 222,9
Family allowance	-11 281,3	-11 775,0	-12 300,0
Corporation tax, etc.	-39 317,2	-31 594,0	-32 586,0
Pensions profits tax	-1 136,3	-8 800,0	-1 800,0
Stamp duties etc.	-4 861,7	-4 500,0	-4 800,0
Other taxes	-119,7	-97,6	-89,6
2. Customs and excise duties	-213 231,7	-206 573,5	-220 922,5
Value added tax	-135 588,4	-126 400,0	-136 735,0
Duties on energy products, etc.	-30 159,7	-31 435,0	-31 425,0
Duties on motor vehicles	-21 604,2	-22 080,0	-26 435,0
Environmental taxes	-9 277,0	-9 478,0	-9 556,0
Duties on gambling, etc.	-1 436,2	-1 687,0	-1 895,0
Other excise duties	-15 166,2	-15 493,5	-14 876,5
4. Labour market contributions	-3 838,7	-3 645,0	-3 795,0
5. EU schemes	-2 361,2	-2 695,0	-2 395,0
6. Interest earned, etc.	-228,9	75,0	200,0
7. Transfer to other sections	3 906,2	4 056,0	4 214,0
<b>§ 40. Bond purchases etc.</b>	<b>2 421,6</b>	<b>5 902,7</b>	<b>13 828,1</b>
1. Purchase, etc. of bonds	-0,1	-	-
2. Purchases of government loans	2 412,1	5 900,7	13 836,1
3. Inconvertible mortgage-credit loans	9,6	2,0	-8,0
<b>§ 41. Changes in investment portfolio, etc.</b>	<b>1 333,8</b>	<b>-16 356,3</b>	<b>-7 195,1</b>
1. Depreciation of loss on bond issue	435,7	940,3	-140,3
2. Changes in investment portfolio	137,7	-16 867,3	-7 147,4
3. Currency exchange adjustments	760,4	-429,3	92,6
<b>§ 42. Repayment of central government debt</b>	<b>22 869,9</b>	<b>-5 790,7</b>	<b>-9 962,2</b>
1. Repayment of domestic debt	13 502,1	-5 549,7	3 971,8
2. Repayment of foreign debt	1 079,5	-	0,8
3. Borrowing from Danmarks Nationalbank	8 288,3	-241,0	-13 934,8

Table 410

## Specification of central government's assets and liabilities

	2000		2001	
	1 January	31 December	1 January	31 December
DKK in millions				
<b>Assets</b>				
<b>Assets, total</b>	<b>443 253,2</b>	<b>439 543,0</b>	<b>466 619,6</b>	<b>489 742,5</b>
<b>Fixed assets</b>	<b>188 019,4</b>	<b>194 328,8</b>	<b>219 489,4</b>	<b>218 854,5</b>
Properties and plants, total	87 082,5	89 151,5	95 548,0	97 543,1
Lending and accounts receivable	93 686,5	96 236,6	114 972,5	117 654,6
Securities	5 874,7	7 458,5	7 486,7	5 500,6
Loss on bond issue, government loans	1 375,7	1 482,2	1 482,2	-1 853,8
Domestic government debt	1 324,5	1 424,0	1 424,0	-2 050,9
Foreign government debt	25,4	-46,9	-46,9	-25,9
Relending	25,8	105,1	105,1	223,0
<b>Current assets</b>	<b>106 767,7</b>	<b>96 910,8</b>	<b>98 972,3</b>	<b>122 748,1</b>
Operating assets	273,7	245,7	245,7	205,2
Stock-in-trade	248,4	55,3	50,1	65,2
Debtors	66 730,8	63 262,9	65 329,6	77 541,1
Accounts with Danmarks Nationalbank	35 231,0	31 332,3	31 332,3	39 620,5
Cheque accounts (arrears)	-343,8	-948,5	-948,5	267,5
Ministry of Finance's ordinary account	45 331,4	41 069,5	41 069,5	49 053,2
Government institutions' accounts with Danmarks Nationalbank	-9 756,6	-8 788,7	-8 788,7	-9 700,2
Liquid balance	4 283,7	2 014,5	2 014,5	5 316,1
<b>Other assets</b>	<b>148 466,2</b>	<b>148 303,4</b>	<b>148 157,9</b>	<b>148 139,9</b>
Assets of special funds	148 466,2	148 303,4	148 157,9	148 139,9
Social Pension Fund	147 387,7	146 950,1	146 950,1	146 938,0
Other funds	1 078,5	1 353,3	1 207,8	1 201,9
<b>Liabilities</b>				
<b>Liabilities, total</b>	<b>443 253,2</b>	<b>439 543,0</b>	<b>466 619,6</b>	<b>489 742,5</b>
<b>Net capital</b>	<b>-500 583,8</b>	<b>-469 530,0</b>	<b>-525 918,7</b>	<b>-500 738,2</b>
Balance	-500 583,8	-469 530,0	-525 918,7	-500 738,2
<b>Long-term debt</b>	<b>727 877,2</b>	<b>702 948,8</b>	<b>705 649,0</b>	<b>679 957,7</b>
Domestic government debt	612 228,9	589 149,2	589 149,2	561 763,2
Foreign government debt	85 637,3	84 376,5	84 376,5	83 794,7
Mortgage debt	80,3	77,0	90,8	1 834,5
Other long-term debt	29 930,6	29 346,1	32 032,5	32 565,3
<b>Short-term debt</b>	<b>67 493,6</b>	<b>57 820,9</b>	<b>138 731,3</b>	<b>162 383,2</b>
Short-term domestic government debt	36 350,0	36 846,0	36 846,0	49 224,0
Short-term foreign government debt	4 387,4	832,3	832,3	-
Periodic interest on government debt	-	-	14 772,5	12 465,9
Renounced commitment	-	-	65 617,0	66 160,2
Account with special funds	1 231,0	1 587,5	1 441,9	714,2
Creditors	25 525,2	18 555,1	19 221,6	33 818,9
<b>Other liabilities</b>	<b>148 466,2</b>	<b>148 303,4</b>	<b>148 158,0</b>	<b>148 139,8</b>
Capital for special funds	148 466,2	148 303,4	148 158,0	148 139,8

Source: Government accounts 2000 &amp; 2001.

Table 411

## Central government net borrowing requirement

	1999	2000	2001
	DKK mio.		
<b>Net borrowing requirement</b>	<b>-10 880</b>	<b>-26 999</b>	<b>-22 870</b>
+Discount on new issue, foreign loans	16	-20	22
+Revaluation of foreign loans, etc.	1 089	-913	911
+Discount on new issues, domestic loans	-1 210	2 431	-773
+Changes in the social pension fund stock of government loans	-5 297	-880	-3 162
<b>=Change in central government debt</b>	<b>-16 282</b>	<b>-26 381</b>	<b>-25 872</b>
<b>Total indebtedness of central government per 31. December</b>	<b>597 941</b>	<b>571 560</b>	<b>545 688</b>
<b>Total domestic debt, net</b>	<b>507 995</b>	<b>486 431</b>	<b>461 893</b>
Bonded debt, total	612 229	587 149	566 563
a. Ordinary bonds	537 289	504 992	494 875
b. Short-term debt certificates	74 040	81 257	70 788
c. Premium bonds	900	900	900
The Social Pension Fund stock of government bonds	-105 432	-106 312	-109 474
Liabilities to Danmarks Nationalbank, net	-35 231	-31 332	-40 241
Treasury bills	36 350	36 846	49 224
<b>Total foreign bonded debt, net</b>	<b>90 025</b>	<b>85 209</b>	<b>83 795</b>
<b>Total domestic and foreign borrowing<sup>1</sup></b>	<b>84 998</b>	<b>79 994</b>	<b>94 862</b>
<b>Repayment of domestic and foreign loans, total</b>	<b>95 410</b>	<b>106 993</b>	<b>116 465</b>
a. Repayment of domestic loans	75 445	90 687	97 130
b. Repayment of foreign loans	19 965	15 659	19 335
<b>Domestic borrowing, total</b>	<b>63 984</b>	<b>69 571</b>	<b>78 103</b>
a. Ordinary bonds	68 815	65 672	86 391
b. Borrowing from Danmarks Nationalbank	-4 831	3 899	-8 288
<b>Foreign borrowing, total</b>	<b>21 014</b>	<b>10 423</b>	<b>16 759</b>

<sup>1</sup> At nominal value.

Source: Government accounts.

**Table 412****Central government debt and borrowing**

	1992	2001
	per cent of GDP	
<b>Total central government debt</b>	<b>60.9</b>	<b>40.6</b>
Domestic debt	57.6	45.5
Foreign debt	11.7	6.2
	DKK mio.	
<b>Total central government borrowing</b>	<b>162 541</b>	<b>103 150</b>
Domestic debt	135 013	86 391
Foreign debt	27 528	16 759



Table 413

## Expenditure and revenue of social security funds

	Unemployment insurance funds		Labour Market Supplementary Pension Fund <sup>1</sup>		Employees' Guarantee Fund		All social security funds	
	2001*	2002*	2001*	2002*	2001*	2002*	2001*	2002*
	DKK mio.							
<b>Current expenditure</b>	<b>54 592</b>	<b>56 304</b>	<b>3 870</b>	<b>4 403</b>	<b>312</b>	<b>612</b>	<b>58 774</b>	<b>61 318</b>
Consumption expenditure	3 134	3 181	485	470	28	41	3 648	3 692
Real interest, etc.	-	-	9	8	-	5	9	13
Income transfers to households	39 100	40 713	3 376	3 925	284	566	42 760	45 204
Income transfers to central government	12 358	12 410	-	-	-	-	12 358	12 410
<b>Current revenue</b>	<b>54 960</b>	<b>56 553</b>	<b>26 263</b>	<b>18 840</b>	<b>231</b>	<b>404</b>	<b>81 453</b>	<b>75 797</b>
Interests and dividends, etc.	96	92	12 774	12 230	3	-	12 874	12 322
Compulsory contributions	15 677	15 709	13 487	6 610	163	288	29 327	22 607
Transfers from central government	39 186	40 753	1	-	-	-	39 187	40 753
Other current transfers	-	-	-	-	65	116	65	116
<b>Current surplus (gross saving)</b>	<b>368</b>	<b>250</b>	<b>22 392</b>	<b>14 437</b>	<b>-81</b>	<b>-208</b>	<b>22 679</b>	<b>14 479</b>
<b>Capital outlays, net</b>	<b>86</b>	<b>40</b>	<b>535</b>	<b>485</b>	<b>-</b>	<b>-</b>	<b>621</b>	<b>525</b>
<b>Overall surplus (net lending)</b>	<b>281</b>	<b>210</b>	<b>21 587</b>	<b>13 952</b>	<b>-81</b>	<b>-208</b>	<b>22 058</b>	<b>13 954</b>

<sup>1</sup> From 2002, the Social Pensions Fund is no longer part of the social security funds, due to amendment to an act

Table 414

## Expenditure and revenue of the National Church 2000

	Local church economy	Clergy-men's joint funds	Deane-ries	State-financed part of the National Church	National Church sector, consolidated <sup>1</sup>
	DKK mio.				
<b>Current expenditure</b>	<b>2 865</b>	<b>1 011</b>	<b>21</b>	<b>812</b>	<b>4 622</b>
Consumption expenditure	2 793	762	21	579	4 156
Of which: compensation of employees	1 832	579	16	567	2 994
Interest, etc.	72	99	0	0	172
Other current transfers	0	150	0	233	295
<b>Current revenue</b>	<b>3 646</b>	<b>922</b>	<b>27</b>	<b>830</b>	<b>5 329</b>
Income on wealth	157	132	0	0	289
Current taxes on income	3 329	790	27	0	4 145
Other current transfers	36	0	0	830	894
<b>Current surplus</b>	<b>657</b>	<b>-89</b>	<b>6</b>	<b>•</b>	<b>706</b>
<b>Capital outlays</b>	<b>781</b>	<b>4</b>	<b>2</b>	<b>18</b>	<b>787</b>
<b>Capital revenue</b>	<b>14</b>	<b>•</b>	<b>0</b>	<b>•</b>	<b>0</b>
<b>Overall surplus (net lending)</b>	<b>-111</b>	<b>-93</b>	<b>4</b>	<b>•</b>	<b>-81</b>

<sup>1</sup> Consolidated, i.e. excluding internal transfers within the National Church.

Table 415

## Local government accounts 2001

	Counties <sup>1</sup>		Copenhagen and Frederiksberg		Other municipalities		All Denmark <sup>1</sup>	
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue
	DKK mio.							
<b>Balance, total</b>	<b>104 066</b>	<b>104 066</b>	<b>50 536</b>	<b>50 536</b>	<b>239 865</b>	<b>239 865</b>	<b>393 949</b>	<b>393 949</b>
<b>Current items, total</b>	<b>96 060</b>	<b>19 798</b>	<b>43 232</b>	<b>13 293</b>	<b>213 535</b>	<b>51 730</b>	<b>352 827</b>	<b>84 821</b>
Housing and community amenities	766	243	1 304	2 064	5 319	2 169	7 389	4 476
Public utilities etc.	10	10	5 012	5 809	14 798	17 258	19 820	23 077
Traffic and infrastructure etc.	4 623	1 941	531	252	5 810	1 526	10 964	3 719
Education and culture	10 977	3 315	4 088	597	42 232	4 890	57 297	8 802
Of which								
Primary and lower secondary	3 817	2 199	2 597	206	34 817	3 810	41 231	6 215
Hospital services and public health insurance	54 004	4 819	7 374	14	•	•	61 378	4 833
Social and health services	21 059	9 063	21 677	4 214	124 536	23 282	167 272	36 559
Of which:								
Public assistance and care	10	0	3 731	68	16 817	395	20 558	463
Child day care	439	292	4 268	1 255	24 491	6 589	29 198	8 136
Residential care and preventative measures for children	5 217	1 614	1 451	455	7 520	3 637	14 188	5 706
Institutions and measures for elderly or handicapped	11 205	5 333	6 708	1 650	37 617	9 166	55 530	16 149
Personal supplements etc.	-	-	1 355	3	12 761	225	14 116	228
Daily-cash unemployment benefits	-	-	664	6	6 084	112	6 748	118
Rent allowances etc.	1	-	1 252	19	7 856	209	9 109	228
Labour-market measures etc.	491	104	596	66	3 200	432	4 287	602
Other social and health services	3 696	1 720	1 652	692	8 190	2 517	13 538	4 929
Administration etc.	4 621	407	3 246	343	20 840	2 605	28 707	3 355
<b>State refunds, total</b>	-	<b>544</b>	-	<b>3 812</b>	-	<b>26 056</b>	-	<b>30 412</b>
<b>Capital items, total</b>	<b>2 973</b>	<b>404</b>	<b>2 303</b>	<b>557</b>	<b>13 876</b>	<b>3 809</b>	<b>19 152</b>	<b>4 770</b>
Housing and community amenities	77	98	880	487	3 495	2 914	4 452	3 499
Public utilities etc.	0	-	619	40	2 731	399	3 350	439
Traffic and infrastructure etc.	648	39	106	11	1 196	116	1 950	166
Education and culture	442	7	392	8	3 403	106	4 237	121
Hospital services and public health insurance	1 389	117	-	-	-	-	1 389	117
Social and health services	375	119	292	10	2 430	176	3 097	305
Administration etc.	42	24	14	1	621	98	677	123
<b>Interests<sup>2</sup></b>	<b>325</b>	<b>532</b>	<b>638</b>	<b>407</b>	<b>1 470</b>	<b>1 784</b>	<b>2 433</b>	<b>2 723</b>
<b>Repayment of loans</b>	<b>367</b>	<b>•</b>	<b>2 271</b>	<b>•</b>	<b>3 392</b>	<b>•</b>	<b>6 030</b>	<b>•</b>
<b>Financing</b>	<b>4 341</b>	<b>81 999</b>	<b>1 574</b>	<b>32 467</b>	<b>7 592</b>	<b>155 205</b>	<b>13 507</b>	<b>269 671</b>
Loans <sup>2</sup>	•	708	•	948	•	6 514	•	8 170
General grants	-	12 889 <sup>3</sup>	-	4 471 <sup>4</sup>	-	21 190	-	38 550 <sup>3</sup>
Settlement of VAT	4 341	-	1 574	-	7 592	-	13 507	-
Taxes	-	68 402	-	27 048	-	127 501	-	222 951
<b>Financial changes<sup>5</sup></b>	-	<b>789</b>	<b>518</b>	-	-	<b>1 281</b>	-	<b>1 552</b>

Note. Expenditure is exclusive of VAT.

<sup>1</sup> Including Greater Copenhagen Authority. <sup>2</sup> Excluding capital losses in connection with loans. In 2001 the capital losses amounted to DKK 143 mio. <sup>3</sup> Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. <sup>4</sup> Including contributions to Greater Copenhagen Authority Council. <sup>5</sup> Financial changes in the municipal sector are accounted for by a reduction in liquidity of DKK 0.2 bn. and an increase in the other financial net wealth of DKK 2.5 bn.

Table 416

Current and capital expenditure and revenue of local government<sup>1</sup>  
2001

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Admini- stration etc.	Total
	DKK mio.							
<b>Net expenditure, total</b>	<b>3 864</b>	<b>- 346</b>	<b>9 031</b>	<b>52 612</b>	<b>57 815</b>	<b>133 506</b>	<b>25 904</b>	<b>282 386</b>
<b>Gross expenditure, total</b>	<b>11 840</b>	<b>23 169</b>	<b>12 914</b>	<b>61 534</b>	<b>62 766</b>	<b>170 370</b>	<b>29 383</b>	<b>371 976</b>
<b>Calculated costs</b>	-	0	0	-	-	0	-	0
Depreciations	-	142	1	-	-	-	-	143
Stock changes	-	0	-	-	-	-	-	0
Appropriations	-	7	-	-	-	-	-	7
Return on investments	-	1	1	-	-	1	-	3
Other calculated expenditure	-	7	1	-	-	-	-	8
Set-off account	-	- 157	- 3	-	-	- 1	-	- 161
<b>Compensation of employees<sup>2</sup></b>	<b>2 344</b>	<b>2 239</b>	<b>2 694</b>	<b>35 864</b>	<b>24 132</b>	<b>66 241</b>	<b>17 967</b>	<b>151 481</b>
<b>Intermediate consumption</b>	<b>2 132</b>	<b>8 349</b>	<b>1 792</b>	<b>4 605</b>	<b>5 944</b>	<b>7 842</b>	<b>1 703</b>	<b>32 367</b>
Food	13	2	4	258	328	1 568	145	2 318
Fuels and lubricants	426	6 889	596	1 127	623	1 154	199	11 014
Purchase of land and buildings	1 053	12	68	114	-	179	43	1 469
Acquisitions	70	89	224	144	529	266	161	1 483
Other consumption goods	570	1 357	900	2 962	4 464	4 675	1 155	16 083
<b>External services</b>	<b>6 310</b>	<b>11 741</b>	<b>7 532</b>	<b>16 619</b>	<b>17 638</b>	<b>33 985</b>	<b>7 366</b>	<b>101 191</b>
VAT-exempt services	1 276	2 205	2 922	2 859	3 727	6 640	1 567	21 196
Building contractors and craftsmen	2 562	3 519	3 167	4 026	1 571	3 632	590	19 067
Payments to central government	160	112	6	2 731	968	100	10	4 087
Payments to other local authorities	139	75	305	4 210	9 408	19 385	96	33 618
Other services	2 173	5 830	1 132	2 793	1 964	4 228	5 103	23 223
<b>Grants and transfers</b>	<b>984</b>	<b>235</b>	<b>1 117</b>	<b>4 336</b>	<b>15 008</b>	<b>61 818</b>	<b>2 533</b>	<b>86 031</b>
Civil servant pensions	138	208	85	331	715	340	2 071	3 888
Other transfers to persons	59	5	6	624	14 247	59 675	68	74 684
Other grants and transfers	787	22	1 026	3 381	46	1 803	394	7 459
<b>Financial expenses</b>	<b>196</b>	<b>379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281</b>	<b>-</b>	<b>856</b>
<b>Internal expenditure and revenue<sup>3</sup></b>	<b>43</b>	<b>54</b>	<b>- 236</b>	<b>110</b>	<b>44</b>	<b>170</b>	<b>- 186</b>	<b>- 1</b>
Regarding compensation of employees	317	329	602	107	35	1 180	12	2 582
Regarding intermediate consumption	14	57	18	5	388	69	12	563
Regarding services	314	79	276	174	280	252	55	1 430
Internal revenue	- 602	- 411	- 1 132	- 176	- 659	- 1 331	- 265	- 4 576
<b>Gross revenue, total</b>	<b>7 976</b>	<b>23 515</b>	<b>3 883</b>	<b>8 922</b>	<b>4 951</b>	<b>36 864</b>	<b>3 479</b>	<b>89 590</b>
<b>Revenue</b>	<b>7 953</b>	<b>23 325</b>	<b>3 861</b>	<b>8 805</b>	<b>4 911</b>	<b>36 157</b>	<b>3 399</b>	<b>88 411</b>
Rent received	889	2	8	99	95	805	39	1 937
Sales of goods and services	594	15 195	2 637	2 268	653	11 461	431	33 239
Payments from central government	460	47	220	501	263	1 396	413	3 300
Payments from other local authorities	143	18	206	4 475	3 369	19 641	177	28 029
Other revenue	5 867	8 063	790	1 462	531	2 854	2 339	21 906
<b>Financial receipts</b>	<b>23</b>	<b>190</b>	<b>22</b>	<b>117</b>	<b>40</b>	<b>707</b>	<b>80</b>	<b>1 179</b>

Note. Expenditure is exclusive of VAT.

<sup>1</sup>Including Greater Copenhagen Authority Council. <sup>2</sup>Income deducted from the Daily Cash Benefits Fund. <sup>3</sup>Internal expenditure and revenue are transfers within the individual municipality unit.

Table 417

## Financial assets and liabilities of local authorities 2001

	Counties <sup>1</sup>	Copenhagen and Frede- riksberg municipalities	Other muni- cipalities	All Denmark <sup>1</sup>
	DKK mio.			
<b>Assets, total</b>	<b>13 437</b>	<b>16 911</b>	<b>65 575</b>	<b>95 923</b>
Liquid assets	4 262	2 414	7 444	14 120
Of which:				
Cash in hand	36	22	161	219
Bank deposits etc.	- 169	1 758	- 889	700
Mortgage credit association bonds	2 530	237	4 791	7 558
Local government bonds	-	-	492	492
Central government bonds etc.	1 857	397	2 874	5 128
Liquid assets issued in other EU-countries	8	-	15	23
Short-term claims on central govt.	1 036	590	1 503	3 129
Other short-term claims	4 233	4 738	20 298	29 269
Long-term claims	2 845	6 718	19 367	28 930
Advances concerning utilities etc.	- 1	2 251	5 828	8 078
Assets concerning settlement of debt for others	- 1	31	3 446	3 476
Assets of trust funds etc.	1 063	169	7 689	8 921
<b>Liabilities, total</b>	<b>13 437</b>	<b>16 911</b>	<b>65 575</b>	<b>95 923</b>
Short-term debt to banks	106	-	1 284	1 390
Short-term debt to central government	430	1 293	6 024	7 747
Other short-term debt	8 997	3 071	17 485	29 553
Long-term debt	7 980	11 940	36 033	55 953
Of which:				
Domestic debt, total	7 678	5 393	32 815	45 886
Of which:				
Non-profit institutions with contract	268	427	976	1 671
Central govt. and Mortgage Bank	3 154	1 211	410	4 775
Other municipalities and counties	4	1	131	136
Local Gov. Pension Fund	-	-	156	156
Other insurance companies	1	-	3	4
Mortgage credit	140	463	1 715	2 318
Local Gov. Credit Association	3 619	3 071	17 919	24 609
Banks	354	-	3 625	3 979
Public issues of bonds	-	-	-	-
Other domestic long-term debt	1	118	441	560
Long-term debt, dwellings for the elderly	64	102	7 297	7 463
Long-term debt, gains from ferry service	73	-	142	215
Foreign debt, total	302	6 546	3 218	10 066
Of which:				
Public issues of bonds	301	6 546	10	6 857
Other foreign long-term debt	1	-	3 208	3 209
Liabilities of trust funds etc.	1 087	814	8 089	9 990
Liabilities concerning settlement of debt to others	- 3	627	5 804	6 428
Balance account	-5 160	- 833	-9 144	-15 137

<sup>1</sup> Including Greater Copenhagen Authority .

Table 418

## Accounts of counties 2001

	Expenditure (gross)				Revenue			Expenditure	Balance sheet items at	
					Total	Of which		-revenue	end of year	
	Current items		Capital items Total	Total	Of which	Taxes	=	Financial changes	Liquid funds	Long- term liabilities
	Total	Of which								
	Hospital services and public health insurance	Social and health services								
	DKK mio.									
<b>All counties</b>	<b>96 060</b>	<b>54 004</b>	<b>21 059</b>	<b>2 973</b>	<b>98 244</b>	<b>20 747</b>	<b>68 402</b>	<b>788</b>	<b>4 262</b>	<b>7 980</b>
Copenhagen Development Council	2 482	-	-	74	2 568	1 265	-	- 12	247	-
Copenhagen County	12 604	7 325	2 880	354	12 806	2 594	11 181	153	747	2 513
Frederiksborg County	6 993	3 932	1 788	97	6 935	1 263	6 357	154	334	787
Roskilde County	4 159	2 506	868	118	4 206	759	3 703	71	193	405
West Zealand County	6 478	3 760	1 443	282	6 628	1 740	3 965	132	22	599
Storstrøms County	5 876	3 116	1 646	140	5 941	1 509	3 462	76	- 3	321
Bornholms County	952	520	204	63	997	164	513	18	27	39
Funen County	9 625	5 854	1 906	322	9 942	2 081	6 503	5	511	439
South Jutland County	4 573	2 639	873	126	4 706	630	3 304	- 8	132	238
Ribe County	4 106	2 360	947	201	4 180	628	2 967	127	157	260
Vejle County	6 426	3 616	1 513	338	6 691	1 334	4 728	73	638	539
Ringkøbing County	4 867	2 676	1 074	109	5 041	912	3 565	- 65	281	305
Århus County	12 939	7 627	2 784	401	13 384	3 455	8 743	- 44	530	687
Viborg County	4 783	2 631	1 184	92	4 752	920	3 019	123	158	283
North Jutland County	9 197	5 442	1 949	256	9 467	1 493	6 392	-15	288	565

Note. Expenditure is exclusive of VAT.

**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)				Revenue			Expenditure revenue = Financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items Total	Total <sup>2</sup>	Of which		Liquid funds		Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
	DKK mio.									
<b>All municipalities</b>	<b>256 767<sup>1</sup></b>	<b>46 320</b>	<b>146 214</b>	<b>16 179</b>	<b>272 185</b>	<b>99 257</b>	<b>154 549</b>	<b>761</b>	<b>9 860</b>	<b>47 972</b>
Copenhagen	37 690	3 372	19 044	1 944	40 151	16 061	22 241	- 521	1 953	10 378
Frederiksberg	5 543	716	2 633	360	5 902	1 600	4 807	1	461	1 562
<b>Copenhagen County, total</b>	<b>28 945</b>	<b>5 955</b>	<b>16 705</b>	<b>2 251</b>	<b>31 339</b>	<b>10 038</b>	<b>21 314</b>	<b>- 143</b>	<b>1 586</b>	<b>4 802</b>
Albertslund	1 838	402	945	58	1 892	740	834	4	- 7	300
Ballerup	2 389	436	1 539	157	2 511	837	1 595	34	38	481
Brøndby	1 800	395	1 103	144	1 883	564	947	61	244	244
Dragør	521	103	290	25	532	144	486	15	- 31	135
Gentofte	2 893	521	1 675	392	3 277	1 035	3 140	8	132	839
Gladsaxe	2 950	591	1 750	257	3 263	1 011	1 991	- 56	188	313
Glostrup	1 021	214	554	65	1 107	394	676	- 21	59	155
Herlev	1 314	282	781	76	1 373	409	797	17	91	104
Hvidovre	2 312	403	1 435	184	2 561	754	1 545	- 65	227	342
Høje Tåstrup	2 261	520	1 297	147	2 479	790	1 373	- 72	113	387
Ishøj	1 209	240	651	164	1 289	478	534	84	- 5	367
Ledøje-Smørum	374	111	184	54	454	145	339	- 27	50	75
Lyngby-Tårnbæk	2 200	476	1 212	192	2 418	763	2 011	- 26	73	347
Rødovre	1 847	374	1 083	63	1 891	649	1 098	19	- 59	250
Søllerød	1 241	295	670	129	1 385	367	1 694	- 14	92	215
Tårnby	1 583	322	883	91	1 730	571	1 105	- 56	339	3
Vallensbæk	457	118	224	13	495	154	418	- 24	3	163
Værløse	735	152	429	40	799	233	731	- 24	39	82
<b>Frederiksborg County, total</b>	<b>16 840</b>	<b>3 585</b>	<b>9 406</b>	<b>1 165</b>	<b>17 610</b>	<b>5 940</b>	<b>11 774</b>	<b>393</b>	<b>312</b>	<b>3 191</b>
Allerød	924	250	480	109	1 006	273	832	26	22	176
Birkerød	852	210	480	63	894	252	834	20	87	149
Farum	1 024	206	520	173	881	230	633	315	46	-
Fredensborg-Humlebæk	839	173	497	62	888	276	656	13	- 5	213
Frederikssund	797	184	461	52	839	271	539	10	1	123
Frederiksværk	988	201	566	69	1 054	369	534	3	10	348
Græsted-Gilleleje	839	192	475	38	909	316	589	- 32	14	164
Helsingø	756	137	462	50	819	244	570	- 14	25	127
Helsingør	3 225	535	1 842	146	3 359	1 304	1 882	14	- 8	487
Hillerød	1 858	373	1 020	127	1 970	822	1 166	16	15	449
Hundested	424	87	250	14	438	143	252	0	24	56
Hørsholm	970	226	505	32	969	292	1 017	33	21	49
Jægerspris	411	71	256	22	429	130	277	4	- 11	54
Karlebo	972	238	550	79	1 071	360	577	- 20	22	275
Skibby	287	54	175	12	295	102	179	4	6	65
Skævinge	219	56	117	3	226	77	139	- 3	- 3	44
Slangerup	355	86	195	62	416	131	242	1	10	103
Stenløse	541	141	282	18	562	166	449	- 4	12	167
Ølstykke	559	165	273	34	585	182	407	7	24	142

Note. Expenditure excluding VAT

<sup>1</sup> Incl. hospital service for Copenhagen (DKK 6.182 mio.) and Frederiksberg (DKK 1.192 mio.). <sup>2</sup> Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

Source: Reports from individual municipalities through the municipal budget and accounts system

**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Capital items total	Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liquidity funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Roskilde County, total</b>	<b>9 976</b>	<b>2 317</b>	<b>5 526</b>	<b>835</b>	<b>10 840</b>	<b>3 888</b>	<b>6 755</b>	<b>- 28</b>	<b>423</b>	<b>1 996</b>
Bramsnæs	348	76	206	43	385	111	257	5	5	54
Greve	1 929	474	1 078	104	2 079	670	1 342	- 46	86	390
Gundsø	522	146	280	58	574	162	450	6	22	62
Hvalsø	310	83	170	23	332	112	211	1	16	42
Køge	1891	414	1054	223	2136	878	1050	-21	106	184
Lejre	287	79	149	21	311	92	250	- 3	49	37
Ramsø	350	85	204	10	373	110	282	- 13	81	61
Roskilde	2 742	543	1 505	220	2 969	1 244	1 683	- 6	17	855
Skovbo	514	137	284	44	559	183	363	- 1	- 8	137
Solrød	709	206	367	55	721	204	594	44	32	65
Vallø	374	74	229	34	401	122	273	6	17	109
<b>West Zealand County, total</b>	<b>13 361</b>	<b>2 599</b>	<b>8 102</b>	<b>895</b>	<b>14 063</b>	<b>5 024</b>	<b>7 484</b>	<b>193</b>	<b>349</b>	<b>2 325</b>
Bjergsted	357	63	229	27	367	133	186	18	- 1	93
Dianalund	313	60	200	9	313	113	164	9	- 2	45
Dragsholm	607	124	372	39	646	212	345	0	- 13	142
Fuglebjerg	287	58	181	7	287	107	140	8	- 18	27
Gørlev	268	46	163	19	284	98	153	3	4	43
Hashøj	247	44	157	27	288	79	136	- 14	10	59
Haslev	597	122	349	52	637	204	374	12	9	136
Holbæk	1 561	308	982	98	1 639	595	873	21	2	363
Hvidebæk	236	46	149	18	240	75	130	13	3	22
Høng	344	66	223	5	351	127	193	- 2	- 2	8
Jernløse	220	50	129	17	227	73	136	11	5	30
Kalundborg	1 051	177	599	158	1 174	511	553	33	161	129
Korsør	950	175	578	50	978	344	496	22	36	161
Nykøbing-Rørvig	385	52	226	11	392	167	203	3	- 12	57
Ringsted	1 316	309	746	110	1 370	478	783	56	- 6	216
Skælskør	512	104	299	12	535	175	293	- 11	6	78
Slagelse	1 666	294	1 017	105	1 740	658	889	29	44	255
Sorø	627	125	397	53	681	226	400	- 1	72	228
Stenlille	223	49	132	7	222	66	127	9	- 1	23
Svinninge	265	55	163	13	282	85	156	- 3	15	38
Tornved	426	88	261	19	466	175	221	- 20	26	81
Trundholm	528	105	325	15	550	192	300	- 7	- 9	25
Tølløse	375	79	225	24	394	131	233	4	20	66
<b>Storstrøm County, total</b>	<b>11 980</b>	<b>2 135</b>	<b>7 144</b>	<b>759</b>	<b>12 756</b>	<b>4 873</b>	<b>6 110</b>	<b>- 17</b>	<b>451</b>	<b>2 474</b>
Fakse	538	92	349	16	554	196	313	- 1	15	103
Fladså	279	63	165	39	301	112	168	17	13	34
Holeby	197	36	128	2	193	71	95	5	- 4	15
Holmegård	278	68	153	47	284	88	176	42	2	49
Højreby	195	35	118	9	207	71	94	- 3	6	58
Langebæk	239	48	145	24	260	80	133	3	19	62
Maribo	607	115	319	45	662	278	264	- 10	5	93
Møn	495	93	309	19	522	187	269	- 9	24	99



**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liqui-d funds		Long-tem liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Storstrøm County (continued)</b>										
Nakskov	923	128	606	83	1 017	433	356	- 12	- 51	377
Nykøbing-Falster	1 273	212	740	37	1 340	597	561	- 28	36	293
Nysted	250	48	142	10	255	92	119	4	3	90
Næstved	2 101	357	1 282	174	2 285	881	1 149	- 9	214	412
Nørre Alslev	356	70	226	19	386	116	197	- 10	46	53
Præstø	325	55	187	25	341	128	178	9	4	122
Ravnsborg	299	38	185	14	345	109	136	- 32	27	107
Rudbjerg	166	24	103	1	167	63	82	0	2	43
Rødby	403	52	233	4	406	192	161	1	16	39
Rønnede	272	56	153	12	289	88	185	- 5	9	47
Sakskøbing	452	61	269	38	506	198	200	- 17	6	102
Stevns	460	104	271	28	502	169	271	- 14	24	91
Stubbekøbing	285	52	178	7	301	102	144	- 9	5	34
Suså	318	79	180	29	350	122	193	- 2	9	65
Sydfalster	273	55	155	4	275	91	173	2	35	7
Vordingborg	996	194	548	73	1 008	409	493	61	- 14	79
<b>Bornholm County, total</b>	<b>2 024</b>	<b>357</b>	<b>1 228</b>	<b>69</b>	<b>2 100</b>	<b>786</b>	<b>1 002</b>	<b>- 8</b>	<b>64</b>	<b>420</b>
Allinge-Gudhjem	327	59	197	9	343	111	162	- 7	11	29
Hasle	278	58	158	6	280	106	131	5	6	89
Neksø	374	61	231	14	393	139	190	- 5	35	93
Rønne	744	129	455	23	769	312	376	- 3	17	112
Åkirkeby	301	50	187	17	315	118	143	2	- 5	97
<b>Funen County, total</b>	<b>21 493</b>	<b>4 119</b>	<b>12 820</b>	<b>1 108</b>	<b>22 557</b>	<b>8 502</b>	<b>11 616</b>	<b>45</b>	<b>653</b>	<b>3 495</b>
Assens	458	85	286	21	477	161	245	2	19	72
Bogense	285	53	174	8	295	101	150	- 2	12	56
Broby	255	56	156	5	253	81	144	7	3	-
Egebjerg	350	81	201	13	353	116	192	9	2	55
Ejby	412	81	253	11	420	143	226	3	22	47
Fåborg	785	121	456	42	806	323	406	20	- 3	118
Glamsbjerg	253	65	146	10	263	97	133	- 1	4	44
Gudme	271	53	178	11	282	104	132	- 1	4	29
Hårby	191	44	112	17	205	62	110	4	7	17
Kerteminde	491	112	256	91	532	191	281	50	26	81
Langeskov	246	54	134	8	256	88	149	- 2	15	33
Marstal	159	27	90	7	168	63	68	- 1	12	39
Middelfart	851	168	506	45	926	338	534	- 30	75	163
Munkebo	269	53	157	12	278	105	145	3	5	36
Nyborg	859	145	581	20	924	387	466	- 45	55	297
Nørre Åby	211	45	126	11	221	75	128	1	16	22
Odense	9 002	1 672	5 307	436	9 404	3 728	4 755	37	153	1 026
Otterup	451	90	267	20	464	160	264	7	- 3	36
Ringe	470	97	280	24	482	166	245	12	15	31
Rudkøbing	350	63	223	15	362	155	156	3	3	44

**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Funen County (continued)</b>										
Ryslinge	290	61	178	3	297	95	151	- 4	21	8
Svendborg	2 031	345	1 228	135	2 198	860	1 081	- 30	72	792
Sydlangeland	183	36	107	22	201	64	96	4	4	56
Søndersø	447	110	264	16	451	151	270	11	3	33
Tommerup	307	80	175	35	342	108	178	- 1	22	81
Tranekær	154	28	94	11	161	56	79	3	5	51
Ullerslev	200	44	107	11	212	77	115	- 1	16	40
Vissenbjerg	270	51	177	9	281	98	149	- 3	11	28
Ærøskøbing	170	28	97	7	175	57	87	2	12	54
Ørbæk	263	51	167	17	275	91	133	5	6	26
Årslev	335	78	197	10	357	119	209	- 11	29	37
Årup	224	42	140	5	236	82	139	- 6	10	43
<b>South Jutland County, total</b>	<b>10 246</b>	<b>2 096</b>	<b>6 063</b>	<b>715</b>	<b>10 849</b>	<b>3 570</b>	<b>5 967</b>	<b>112</b>	<b>456</b>	<b>1 485</b>
Augustenborg	241	57	135	23	261	73	154	4	- 1	47
Bov	428	87	237	26	452	152	271	2	37	73
Bredebro	147	33	86	4	153	43	87	- 2	28	2
Broager	238	59	133	13	249	80	142	2	18	14
Christiansfeld	362	81	210	27	380	129	216	9	24	56
Gram	209	40	131	5	206	65	112	8	1	34
Gråsten	314	54	168	31	347	143	157	- 2	6	61
Haderslev	1 386	264	861	95	1 448	479	827	32	8	194
Højer	124	23	75	3	132	38	67	- 4	8	8
Lundtoft	236	51	139	11	254	73	132	- 7	- 2	43
Løgumkloster	258	55	149	7	263	81	148	2	20	0
Nordborg	581	116	334	61	641	217	360	0	23	99
Nørre Rangstrup	376	88	215	10	383	118	202	3	23	31
Rødding	397	90	228	26	414	136	222	10	11	41
Rødekro	402	91	234	28	418	130	221	12	14	21
Skærbæk	301	62	169	42	319	97	182	23	15	34
Sundeved	181	47	95	6	189	54	117	- 2	18	27
Sydals	240	58	132	17	251	75	158	5	11	40
Sønderborg	1 238	229	771	81	1 354	445	728	- 34	27	236
Tinglev	392	91	229	42	425	132	212	9	24	95
Tønder	549	115	316	41	565	203	308	24	39	59
Vojens	679	147	407	67	714	243	384	33	30	115
Åbenrå	967	158	609	49	1 031	364	560	- 15	74	155
<b>Ribe County, total</b>	<b>10 162</b>	<b>2 069</b>	<b>5 736</b>	<b>412</b>	<b>10 610</b>	<b>4 028</b>	<b>5 548</b>	<b>- 35</b>	<b>357</b>	<b>1 877</b>
Billund	346	86	179	22	377	109	280	- 9	61	38
Blåbjerg	261	57	137	11	287	85	163	- 15	26	31
Blåvandshuk	192	34	103	8	201	67	123	- 1	- 7	27
Bramming	518	125	306	32	526	170	287	24	28	5
Brørup	248	58	148	6	255	85	138	- 1	19	21
Esbjerg	4 480	800	2 519	138	4 736	2 069	2 237	- 118	81	1 043
Fanø	139	26	65	13	159	57	88	- 7	6	72

**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Ribe County (continued)</b>										
Grindsted	712	148	419	18	729	265	398	1	25	211
Helle	300	77	168	15	315	82	174	0	7	42
Holsted	269	58	166	14	285	83	143	- 2	14	28
Ribe	721	170	405	32	725	252	408	28	7	168
Varde	874	170	485	56	894	346	455	36	10	102
Vejen	670	157	384	28	681	221	395	17	41	36
Ølgod	432	103	252	19	440	137	259	12	39	53
<b>Vejle County, total</b>	<b>15 354</b>	<b>2 980</b>	<b>9 051</b>	<b>1 169</b>	<b>16 365</b>	<b>5 853</b>	<b>9 048</b>	<b>158</b>	<b>646</b>	<b>2 649</b>
Brædstrup	331	75	196	18	340	107	198	9	3	62
Børkop	435	84	258	26	449	162	266	11	- 7	55
Egtved	525	122	314	33	542	162	338	16	15	17
Fredericia	2 346	389	1 395	157	2 471	925	1 273	33	27	397
Gedved	359	87	213	16	368	117	218	7	3	22
Give	524	132	296	33	565	179	298	- 8	40	84
Hedensted	576	144	329	63	617	192	368	23	- 22	115
Horsens	2 653	468	1 648	219	2 841	1 046	1 532	31	146	596
Jelling	246	55	152	32	276	92	143	2	- 3	79
Juelsminde	539	117	316	18	546	171	349	10	34	1
Kolding	2 930	550	1 642	281	3 153	1 157	1 797	58	35	667
Lunderskov	202	52	112	10	213	65	135	- 1	16	22
Nørre Snede	281	59	176	12	282	87	152	12	10	19
Tørring-Uldum	479	113	280	30	494	157	283	15	7	47
Vamdrup	309	70	184	10	319	113	174	0	25	29
Vejle	2 619	463	1 540	211	2 889	1 121	1 524	- 60	317	437
<b>Ringkøbing County, total</b>	<b>11 224</b>	<b>2 291</b>	<b>6 538</b>	<b>678</b>	<b>11 728</b>	<b>4 200</b>	<b>6 573</b>	<b>175</b>	<b>581</b>	<b>2 289</b>
Avlum-Haderup	253	47	161	10	265	81	164	- 1	29	4
Brande	357	76	206	38	385	125	205	10	38	61
Egvad	366	84	208	20	388	118	212	- 2	22	61
Herning	2 515	531	1 454	140	2 605	971	1 534	50	34	682
Holmsland	217	44	110	7	221	86	135	4	25	37
Holstebro	1 823	310	1 089	129	1 917	794	1 020	34	94	629
Ikast	939	170	590	58	983	337	551	14	8	158
Lemvig	727	163	436	51	768	243	426	10	27	167
Ringkøbing	711	150	396	45	760	258	435	- 5	98	59
Skjern	512	92	290	21	534	202	276	- 1	71	40
Struer	784	165	431	36	819	301	458	1	25	206
Thyborøn-Harboør	225	43	119	9	235	91	128	0	11	34
Thyholm	148	31	87	9	144	49	78	13	3	46
Trehøje	356	94	205	19	364	116	199	11	32	6
Ulfborg-Vemb	276	56	163	38	290	95	172	24	25	48
Videbæk	444	111	262	28	455	145	256	17	4	39
Vinderup	311	64	183	13	324	104	172	0	20	0
Åskov	260	60	148	7	271	84	152	- 4	15	12

**Table 419** (continued) **Accounts of municipalities 2001**

	Expenditure (gross)				Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total <sup>2</sup>	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
	DKK mio.									
<b>Århus County, total</b>	<b>30 130</b>	<b>5 461</b>	<b>17 625</b>	<b>2 068</b>	<b>31 753</b>	<b>12 467</b>	<b>16 892</b>	<b>446</b>	<b>1 043</b>	<b>4 220</b>
Ebeltoft	620	111	369	57	660	226	399	17	8	64
Galten	390	96	230	37	440	129	274	- 12	30	87
Gjern	286	69	164	20	305	97	177	2	14	26
Grenå	893	164	518	57	931	376	478	18	21	115
Hadsten	424	108	245	45	458	143	284	10	6	62
Hammel	408	93	239	39	436	137	267	12	- 10	122
Hinnerup	418	116	227	35	454	140	296	- 1	26	67
Hørning	305	70	177	23	316	95	208	12	0	39
Langå	316	74	183	31	332	95	201	15	11	64
Mariager	327	67	196	13	326	110	183	14	3	51
Midtdjurs	305	69	189	21	322	94	173	3	6	57
Nørhald	340	72	208	9	352	119	194	- 3	8	38
Nr. Djurs	329	71	205	26	347	108	175	9	- 13	94
Odder	775	166	484	41	816	264	506	1	8	90
Purhus	318	82	184	10	334	96	199	- 7	6	37
Randers	2 982	505	1 978	220	3 003	1 160	1 620	199	2	540
Rosenholm	394	92	236	13	404	125	242	3	35	67
Rougsø	365	73	232	20	370	128	169	16	- 15	117
Ry	400	108	225	38	439	125	279	- 1	36	116
Rønde	251	58	150	13	264	77	167	0	17	56
Samsø	203	33	111	9	223	76	103	- 11	8	55
Silkeborg	2 436	468	1 380	140	2 602	1 040	1 473	- 27	80	444
Skanderborg	815	197	506	49	881	271	529	- 17	36	79
Sønderhald	300	68	185	9	307	81	202	2	26	37
Them	272	67	149	4	288	88	175	- 12	20	38
Århus	15 258	2 364	8 655	1 089	16 143	7 067	7 919	204	674	1 658
<b>Viborg County, total</b>	<b>9 384</b>	<b>1 972</b>	<b>5 738</b>	<b>495</b>	<b>10 004</b>	<b>3 335</b>	<b>5 439</b>	<b>- 124</b>	<b>382</b>	<b>1 450</b>
Bjerringbro	521	129	296	31	552	170	349	- 1	33	106
Fjends	286	70	164	14	291	84	159	9	21	15
Hanstholm	262	48	154	4	268	102	142	- 3	3	40
Hvorslev	246	50	144	18	274	73	147	- 10	38	49
Karup	251	47	159	25	286	86	150	- 10	17	53
Kjellerup	504	111	318	32	532	164	289	4	32	94
Morsø	922	179	578	35	943	321	501	15	26	67
Møldrup	286	60	177	31	317	96	161	- 1	40	59
Sallingsund	232	57	131	8	240	72	143	0	23	28
Skive	1 194	238	750	42	1 269	453	705	- 32	- 58	264
Spøttrup	297	73	167	14	307	95	155	4	11	5
Sundsøre	260	55	142	7	263	80	140	4	21	25
Sydthy	456	93	280	24	484	148	251	- 4	5	82
Thisted	1 230	260	740	47	1 310	485	677	- 31	69	215
Tjele	319	67	202	10	343	113	181	- 15	21	16

Table 419

## Accounts of municipalities 2001

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Viborg County (continued)</b>										
Viborg	1 817	373	1 153	134	2 012	698	1 135	- 60	64	287
Ålestrup	301	62	183	19	313	95	154	7	16	45
<b>North Jutland County, total</b>	<b>22 415</b>	<b>4 296</b>	<b>12 855</b>	<b>1 256</b>	<b>23 558</b>	<b>9 092</b>	<b>11 979</b>	<b>113</b>	<b>143</b>	<b>3 359</b>
Arden	341	75	214	25	369	122	181	- 3	0	76
Brovst	346	79	208	11	385	130	191	- 28	21	75
Brønderslev	914	169	512	37	927	374	446	24	27	191
Dronninglund	610	122	385	41	626	204	334	24	- 16	39
Farsø	348	74	213	14	361	127	190	1	16	54
Fjerritslev	337	75	200	12	348	105	195	1	15	23
Frederikshavn	1 652	263	919	52	1 706	693	850	0	- 18	315
Hadsund	421	87	258	23	430	139	244	14	9	39
Hals	417	99	238	17	437	137	264	- 3	32	24
Hirtshals	590	133	347	25	607	210	317	8	- 4	201
Hjørring	1 576	313	984	69	1 622	599	854	23	- 41	205
Hobro	717	134	459	39	754	302	356	2	21	93
Læsø	130	17	64	11	139	58	57	2	3	49
Løgstør	467	88	294	16	482	168	244	1	5	53
Løkken-Vrå	365	65	234	8	378	122	189	- 6	42	65
Nibe	315	61	194	17	350	131	182	- 19	18	64
Nørager	223	44	139	28	252	76	119	- 1	0	94
Pandrup	451	85	269	17	459	154	274	10	- 17	53
Sejlfjord	348	80	206	17	356	113	191	9	7	44
Sindal	376	77	235	4	377	130	181	3	3	6
Skagen	587	107	308	38	646	261	338	- 21	11	180
Skørping	377	87	217	56	389	109	240	43	- 5	41
Støvring	459	123	258	30	484	139	300	5	- 6	88
Sæby	731	131	447	37	792	290	394	- 24	21	101
Åbybro	406	99	228	21	422	124	265	5	9	65
Ålborg	8 398	1 483	4 525	557	8 919	3 896	4 292	37	11	983
Års	513	126	300	34	541	179	291	6	- 21	138

Table 420

## Personal taxation. Summary table

	2001	2002	2003
<b>Personal relief per person</b>	DKK		
Ordinary personal relief	33 400	34 400	35 600
Single under 18 years	24 800	25 600	26 500
<b>Basic allowance</b>			
Basic allow. for coll. income tax, mean limit	177 900	191 200	198 000
Basic allow. for coll. income tax, upper limit	276 900	285 200	295 300
Maximum contribution to capital pension	36 500	37 600	38 900
Limit for inclusion of under-paid tax	14 600	15 100	15 600
Tax allowance per kilometre <sup>1</sup>	1.58/0.79	1.58/0.79	1.60/0.80
Limit value for property-value tax	2 894 000	3 040 000	3 040 000
<b>Tax rate for State</b>	per cent		
Lower limit for income tax	6.25	5.5	5.5
Mean limit for income tax	6.0	6.0	6.0
Upper limit for income tax	15.0	15.0	15.0
Labour market contributions	8	8	8
Special pension-scheme savings	1	1	1
Average municipal tax rates	22.1	22.1	22.2
Average county tax rates	11.8	11.9	11.9
Average local government tax rates	32.5	32.6	32.6
Average church tax rates	0.85	0.86	0.86
Calculation percent for property-value tax <sup>2</sup>	1.0/3.0	1.0/3.0	1.0/3.0
<b>Tax ceilings</b>			
»Tilted« tax ceiling	59.0	59.0	59.0

<sup>1</sup> For the part of the journey between 25 and 100 km, and the part over 100 km respectively. There is no allowance for the first 24 km. <sup>2</sup> For the part up to the limit and the part over the limit respectively.

Table 421

## Taxpayers, income and tax

	2000	2001*
	———— persons in thousands ————	
<b>Taxable population</b>		
Danish population, end of year	5 349	5 368
Of whom subject to assessment	4 586	4 606
	———— DKK mio. ————	
<b>Advance assessed incomes</b>		
+ Personal income	760 948	790 189
A-income <sup>1</sup>	790 739	821 386
Other personal income	- 29 791	- 31 197
+ Capital income	- 45 515	- 46 705
+ Income deductions	30 609	32 688
+ Taxable income	684 824	710 796
<b>Provisional taxes</b>		
+ Total	275 707	287 539
A-tax	246 342	257 322
B-tax	15 249	15 566
Share tax	2 262	3 001
Voluntary payments	12 135	11 917
Section 55 refunds	- 281	- 267
<b>Underpaid tax from previous years, etc.</b>		
+ Underpaid tax from previous years	3 742	3 814
+ Retained profits paid	1 490	1 482
+ Administrative allowance	297	
<b>Finally assessed incomes</b>		
+ Taxable income (gross)	705 364	733 415
+ Income tax relief	142 462	142 805
+ Net taxable income	562 902	590 610
<b>Final taxes</b>		
+ Total	267 131	280 455
+ Central government tax (State tax)	66 566	66 598
Ordinary income tax, lower limit	40 805	40 241
Additional income tax, intermediate limit	12 808	12 444
Additional income tax, upper limit	12 857	13 787
+ Church tax	4 049	4 282
+ County tax	56 122	60 653
+ Municipal tax	122 490	130 148
+ Corporation tax	3 368	3 448
+ Share tax	6 132	5 817
+ Imputed income from owner-occupied dwelling	8 404	9 509
<b>Labour market contributions</b>	52 651	54 951
<b>Special pension-scheme savings</b>	6 509	6 794
<b>Results of final assessment</b>		
Tax overpayment minus underpayment	6 620	4 752
Tax overpayment	14 018	12 741
Tax underpayment	7 398	7 989
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	6 057	4 917
Tax overpayment, etc. for refunding	14 195	12 998
Tax underpayment, etc. for collection	8 138	8 081
For collection with provisional tax	3 732	4 279
For collection separately	4 406	3 802

<sup>1</sup> Excluding labour market contributions.

Table 422 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>	
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003
	per cent				DKK mio.		per cent		per mille		
<b>All Denmark<sup>3</sup></b>	<b>22.1</b>	<b>22.2</b>	<b>32.6</b>	<b>32.6</b>	<b>0.86</b>	<b>0.86</b>	<b>137 638</b>	<b>145 411</b>	<b>5.6</b>	<b>15.23</b>	<b>15.51</b>
101 Copenhagen	32.3	32.2	32.3	32.2	0.80	0.78	19 562	20 668	5.7	34.00	34.00
147 Frederiksberg	30.8	31.2	30.8	31.2	0.44	0.44	4 450	4 789	7.6	27.00	27.00
400 Bornholm		33.6		33.6		0.93		1 468			33.65
<b>All Denmark excl. Copenhagen, Frederiksberg and Bornholm</b>	<b>20.8</b>	<b>20.8</b>	<b>32.6</b>	<b>32.5</b>	<b>0.88</b>	<b>0.88</b>	<b>113 626</b>	<b>118 486</b>	<b>4.3</b>	<b>13.26</b>	<b>13.24</b>
<b>Copenhagen County</b>	<b>20.2</b>	<b>20.1</b>	<b>31.9</b>	<b>31.8</b>	<b>0.61</b>	<b>0.61</b>	<b>17 859</b>	<b>18 821</b>	<b>5.4</b>	<b>12.81</b>	<b>12.74</b>
165 Albertslund	20.6	20.6	32.3	32.3	0.71	0.71	704	724	2.8	24.00	24.00
151 Ballerup	21.2	21.1	32.9	32.8	0.66	0.65	1 248	1 304	4.5	18.00	18.00
153 Brøndby	20.0	20.0	31.7	31.7	0.77	0.77	771	816	5.9	9.00	9.00
155 Dragør	20.9	20.9	32.6	32.6	0.60	0.60	421	433	2.9	15.90	15.90
157 Gentofte	19.5	19.5	31.2	31.2	0.42	0.42	2 738	3 011	10.0	6.00	6.00
159 Gladsaxe	20.5	20.4	32.2	32.1	0.73	0.73	1 621	1 685	3.9	13.00	13.00
161 Glostrup	19.9	19.9	31.6	31.6	0.60	0.60	521	555	6.5	15.00	15.00
163 Herlev	19.9	19.9	31.6	31.6	0.73	0.73	659	691	4.8	11.40	11.40
167 Hvidovre	21.4	21.4	33.1	33.1	0.69	0.69	1 234	1 298	5.2	20.00	20.00
169 Høje Taastrup	20.3	20.3	32.0	32.0	0.80	0.80	1 124	1 170	4.1	15.00	15.00
183 Ishøj	20.4	20.4	32.1	32.1	0.80	0.80	461	483	4.7	15.00	15.00
171 Ledøje-Smørum	20.9	20.9	32.6	32.6	0.60	0.60	317	329	3.9	10.20	10.20
173 Lyngby-Taarbæk	19.9	19.9	31.6	31.6	0.52	0.52	1 745	1 829	4.8	8.30	8.30
175 Rødovre	21.0	21.0	32.7	32.7	0.68	0.68	918	970	5.7	20.80	20.80
181 Søllerød	18.8	18.6	30.5	30.3	0.48	0.48	1 417	1 480	4.4	12.10	12.10
185 Tårnby	19.5	19.3	31.2	31.0	0.58	0.58	964	997	3.4	14.00	14.00
187 Vallensbæk	20.9	20.9	32.6	32.6	0.49	0.49	366	381	4.1	14.00	14.00
189 Værløse	20.5	20.5	32.2	32.2	0.60	0.60	630	664	5.5	11.00	11.00
<b>Frederiksborg County</b>	<b>20.4</b>	<b>20.5</b>	<b>32.0</b>	<b>32.1</b>	<b>0.69</b>	<b>0.69</b>	<b>10 428</b>	<b>11 202</b>	<b>7.4</b>	<b>13.74</b>	<b>14.18</b>
201 Allerød	20.6	20.6	32.2	32.2	0.58	0.58	760	787	3.6	18.00	18.00
205 Birkerød	19.6	19.6	31.2	31.2	0.42	0.41	735	777	5.7	8.50	8.50
207 Farum	19.6	22.8	31.2	34.4	0.68	0.68	574	682	18.8	6.00	18.00
208 Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.54	0.54	587	627	6.8	9.50	9.50
209 Frederikssund	20.8	20.8	32.4	32.4	0.85	0.85	467	505	8.2	14.00	14.00
211 Frederiksværk	21.6	21.6	33.2	33.2	0.85	0.85	475	490	3.1	24.00	24.00
213 Græsted-Gilleleje	19.9	19.9	31.5	31.5	0.82	0.82	464	500	7.8	18.80	18.80
215 Helsingø	19.9	19.8	31.5	31.4	0.85	0.85	458	487	6.4	20.00	20.00
217 Helsingør	20.9	20.9	32.5	32.5	0.78	0.78	1 633	1 723	5.5	17.50	17.50
219 Hillerød	21.1	21.1	32.7	32.7	0.66	0.66	1 040	1 129	8.6	6.50	6.50
221 Hundested	21.7	21.7	33.3	33.3	0.77	0.77	223	239	7.4	23.00	23.00
223 Hørsholm	18.5	18.5	30.1	30.1	0.54	0.52	932	1 036	11.1	8.00	8.00
225 Jægerspris	21.3	21.3	32.9	32.9	0.95	0.95	233	242	3.8	21.50	21.50
227 Karlebo	20.3	20.3	31.9	31.9	0.56	0.55	537	580	8.0	9.00	9.00
229 Skibby	21.0	21.0	32.6	32.6	1.11	1.11	152	161	6.1	22.00	22.00
231 Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	134	145	8.2	11.00	11.00
233 Slangerup	20.9	20.9	32.5	32.5	0.82	0.80	231	254	10.2	10.00	10.00
235 Stenløse	21.3	21.3	32.9	32.9	0.70	0.70	401	416	3.8	20.00	20.00
237 Ølstykke	20.7	20.7	32.3	32.3	0.70	0.70	392	421	7.3	10.00	10.00
<b>Roskilde County</b>	<b>19.9</b>	<b>19.9</b>	<b>31.4</b>	<b>31.4</b>	<b>0.85</b>	<b>0.85</b>	<b>6 031</b>	<b>6 347</b>	<b>5.2</b>	<b>9.58</b>	<b>9.43</b>
251 Bramsnæs	20.9	20.9	32.4	32.4	0.97	0.97	228	241	5.9	18.00	18.00
253 Greve	19.1	19.1	30.6	30.6	0.73	0.73	1 226	1 280	4.4	6.00	6.00
255 Gundsø	19.9	19.9	31.4	31.4	0.70	0.70	403	425	5.5	9.00	9.00
257 Hvalsø	21.0	21.0	32.5	32.5	0.90	0.90	195	210	7.4	18.00	18.00

<sup>1</sup> Church tax as a percentage of the tax-base for those subject to church tax. <sup>2</sup> The county land tax rate amounted to 0.1 per cent in all counties in 2002 and 2003. <sup>3</sup> As county tax is not paid in Copenhagen, Frederiksberg and from 2003 Bornholm, the difference between the average local government tax rate and the average local government and county tax rate is less than the average county tax rate.



Table 422 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003	
	per cent						DKK mio.		per cent	per mille		
<b>Roskilde County (continued)</b>												
259	Køge	20.9	20.8	32.4	32.3	0.90	0.90	959	1 000	4.3	8.40	7.30
261	Lejre	17.9	17.9	29.4	29.4	0.97	0.97	217	227	4.5	10.00	10.00
263	Ramsø	19.7	19.7	31.2	31.2	0.94	0.93	224	236	5.5	18.00	18.00
265	Roskilde	20.4	20.4	31.9	31.9	0.87	0.87	1 465	1 557	6.3	12.00	12.00
267	Skovbo	19.7	19.7	31.2	31.2	0.80	0.80	333	351	5.3	6.00	6.00
269	Solrød	19.4	19.4	30.9	30.9	0.92	0.92	530	556	4.9	6.00	6.00
271	Vallø	19.9	19.9	31.4	31.4	1.06	1.00	251	264	5.3	11.50	11.50
	<b>West Zealand County</b>	<b>21.3</b>	<b>21.4</b>	<b>33.3</b>	<b>33.8</b>	<b>0.98</b>	<b>0.98</b>	<b>6 824</b>	<b>7 209</b>	<b>5.6</b>	<b>17.22</b>	<b>17.25</b>
301	Bjergsted	21.3	21.3	33.3	33.7	1.25	1.20	163	172	5.4	21.00	24.00
303	Dianalund	21.7	22.0	33.7	34.4	0.85	0.85	155	164	6.1	14.00	14.00
305	Dragsholm	22.5	22.5	34.5	34.9	0.85	0.85	305	316	3.8	24.00	24.00
307	Fuglebjerg	21.8	21.8	33.8	34.2	1.20	1.20	134	142	6.3	15.00	15.00
309	Gørlev	21.0	21.0	33.0	33.4	1.10	1.10	130	136	4.7	24.00	24.00
311	Hashøj	21.6	21.6	33.6	34.0	1.25	1.25	143	154	7.6	13.50	13.50
313	Haslev	22.1	22.1	34.1	34.5	0.93	0.93	351	364	3.8	16.00	16.00
315	Holbæk	20.5	20.5	32.5	32.9	0.95	0.95	808	867	7.2	12.50	12.50
317	Hvidebæk	22.2	22.2	34.2	34.6	1.15	1.15	124	131	5.9	15.00	15.00
319	Høng	20.5	20.5	32.5	32.9	1.00	1.00	173	180	4.1	10.00	10.00
321	Jernløse	21.0	21.4	33.0	33.8	1.10	1.10	128	137	6.8	10.00	12.00
323	Kalundborg	20.2	20.2	32.2	32.6	0.88	0.88	465	490	5.4	22.00	22.00
325	Korsør	21.9	21.9	33.9	34.3	0.80	0.80	451	473	4.9	19.50	19.50
327	Nykøbing-Rørvig	20.9	21.9	32.9	34.3	1.05	1.05	174	194	11.6	24.00	24.00
329	Ringsted	21.5	21.5	33.5	33.9	1.00	1.00	725	759	4.7	12.20	12.20
331	Skælskør	21.9	21.9	33.9	34.3	1.21	1.18	263	276	5.0	19.00	19.00
333	Slagelse	20.3	20.7	32.3	33.1	0.90	0.90	811	863	6.4	15.00	15.00
335	Sorø	21.7	21.7	33.7	34.1	1.00	1.00	377	396	5.1	16.00	16.00
337	Stenlille	21.8	21.8	33.8	34.2	0.83	0.83	120	127	5.8	13.00	13.00
339	Svinninge	21.9	21.9	33.9	34.3	1.07	1.07	145	154	6.4	16.40	16.40
341	Tornved	23.2	23.2	35.2	35.6	1.08	1.08	207	216	4.3	16.00	16.00
343	Trundholm	22.5	22.5	34.5	34.9	1.10	1.10	250	263	5.3	24.00	24.00
345	Tølløse	21.3	21.3	33.3	33.7	0.93	0.93	222	233	5.0	16.00	16.00
	<b>Storstrøm County</b>	<b>21.0</b>	<b>21.0</b>	<b>33.5</b>	<b>33.5</b>	<b>1.09</b>	<b>1.09</b>	<b>5 614</b>	<b>5 907</b>	<b>5.2</b>	<b>16.65</b>	<b>16.63</b>
351	Fakse	21.7	21.7	34.2	34.2	1.30	1.25	275	297	7.9	19.00	19.00
353	Fladså	20.5	20.5	33.0	33.0	1.15	1.15	160	170	6.1	10.00	10.00
355	Holeby	22.2	22.2	34.7	34.7	1.17	1.35	87	92	5.5	21.00	21.00
357	Holmegaard	21.7	21.7	34.2	34.2	0.80	0.80	163	173	6.4	12.00	12.00
359	Højreby	21.9	21.9	34.4	34.4	1.12	1.25	81	86	6.8	24.00	24.00
361	Langebæk	20.6	20.8	33.1	33.3	0.90	0.90	124	131	5.6	12.00	14.00
363	Maribo	21.2	21.2	33.7	33.7	1.32	1.32	241	251	4.2	21.50	21.50
365	Møn	21.5	21.5	34.0	34.0	1.23	1.24	236	249	5.5	21.00	21.00
367	Nakskov	22.3	22.9	34.8	35.4	1.05	1.05	324	343	5.8	24.00	24.00
369	Nykøbing Falster	20.3	20.3	32.8	32.8	0.99	0.99	538	552	2.7	17.00	17.00
371	Nysted	21.2	21.2	33.7	33.7	1.35	1.30	112	120	6.8	14.00	14.00
373	Næstved	20.1	20.1	32.6	32.6	0.97	0.97	1 050	1 108	5.6	12.00	12.00
375	Nørre Alslev	21.3	21.3	33.8	33.8	1.30	1.25	189	198	5.0	10.00	10.00
377	Præstø	20.8	20.8	33.3	33.3	1.17	1.17	160	167	4.4	16.00	16.00
379	Ravnsborg	22.5	22.5	35.0	35.0	1.20	1.20	116	122	4.9	22.50	22.50
381	Rudbjerg	21.2	21.2	33.7	33.7	1.30	1.20	73	80	9.4	22.00	22.00
383	Rødby	22.9	22.9	35.4	35.4	1.23	1.19	148	154	4.1	24.00	24.00
385	Rønnede	22.0	22.2	34.5	34.5	1.25	1.35	173	182	5.0	12.00	12.00
387	Sakskøbing	20.8	20.8	33.3	33.3	1.35	1.34	183	193	5.5	20.00	20.00
389	Stevns	21.7	21.7	34.2	34.2	1.22	1.25	260	273	4.8	13.00	13.00
391	Stubbekøbing	21.3	21.3	33.8	33.8	1.38	1.20	138	148	7.6	12.50	12.50

Table 422 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003	
	per cent						DKK mio.	per cent		per mille		
<b>Storstrøm County (continued)</b>												
393	Suså	21.1	21.1	33.6	33.6	1.15	1.15	179	190	6.2	14.00	14.00
395	Sydfalster	17.9	17.9	30.4	30.4	0.85	0.85	137	140	2.5	22.30	22.30
397	Vordingborg	20.8	20.8	33.3	33.3	0.80	0.80	467	488	4.4	19.00	19.00
	<b>Bornholm County</b>	<b>21.9</b>	<b>.</b>	<b>33.7</b>	<b>.</b>	<b>0.91</b>	<b>.</b>	<b>913</b>	<b>.</b>	<b>.</b>	<b>22.21</b>	<b>.</b>
401	Allinge-Gudhjem	22.4	.	34.2	.	1.10	.	149	.	.	24.00	.
403	Hasle	21.5	.	33.3	.	0.98	.	125	.	.	17.00	.
405	Nexø	21.7	.	33.5	.	1.01	.	172	.	.	24.00	.
407	Rønne	21.7	.	33.5	.	0.71	.	336	.	.	21.00	.
409	Aakirkeby	22.5	.	34.3	.	1.01	.	131	.	.	24.00	.
	<b>Funen County</b>	<b>21.4</b>	<b>21.4</b>	<b>33.8</b>	<b>33.8</b>	<b>0.91</b>	<b>0.91</b>	<b>10 484</b>	<b>10 947</b>	<b>4.4</b>	<b>11.95</b>	<b>12.28</b>
421	Assens	20.7	20.7	33.1	33.1	1.20	1.20	224	234	4.5	6.00	6.00
423	Bogense	22.1	22.1	34.5	34.5	1.20	1.15	132	142	7.3	19.50	19.50
425	Broby	21.8	21.8	34.2	34.2	1.10	1.10	140	146	4.6	15.00	15.00
427	Egebjerg	22.2	22.2	34.6	34.6	1.25	1.25	184	190	3.5	6.00	6.00
429	Ejby	21.4	21.4	33.8	33.8	1.25	1.25	209	219	4.6	12.00	12.00
431	Faaborg	21.8	21.8	34.2	34.2	0.95	0.95	382	398	4.2	12.50	12.50
433	Glamsbjerg	21.5	21.5	33.9	33.9	1.20	1.15	126	132	4.9	14.00	14.00
435	Gudme	22.0	22.0	34.4	34.4	1.40	1.30	126	133	5.3	6.00	6.00
437	Haarby	21.2	21.2	33.6	33.6	0.80	0.90	108	112	4.0	8.00	8.00
439	Kerteminde	20.9	20.9	33.3	33.3	1.34	1.34	252	267	5.9	19.00	19.00
441	Langeskov	20.9	20.9	33.3	33.3	0.90	0.90	138	140	1.3	10.00	10.00
443	Marstal	20.8	20.8	33.2	33.2	1.15	1.15	64	63	-1.6	10.00	10.00
445	Middelfart	20.3	20.3	32.7	32.7	0.75	0.75	470	492	4.6	12.00	12.00
447	Munkebo	21.6	21.6	34.0	34.0	0.58	0.58	130	135	3.6	12.00	12.00
449	Nyborg	22.2	22.2	34.6	34.6	1.10	1.10	434	451	4.0	10.00	16.00
451	Nørre Aaby	21.2	21.2	33.6	33.6	1.21	1.21	114	119	4.6	6.00	6.00
461	Odense	21.3	21.3	33.7	33.7	0.68	0.68	4 195	4 368	4.1	12.40	12.40
471	Otterup	21.4	21.4	33.8	33.8	1.10	1.25	223	238	6.6	12.00	12.00
473	Ringe	21.6	21.6	34.0	34.0	1.25	1.25	240	248	3.2	6.00	7.00
475	Rudkøbing	22.9	22.9	35.3	35.3	1.24	1.21	148	155	4.5	13.80	13.80
477	Ryslinge	22.1	22.1	34.5	34.5	0.90	0.90	149	159	6.5	8.50	8.50
479	Svendborg	21.9	21.9	34.3	34.3	0.97	0.97	954	986	3.4	13.00	13.00
481	Sydlangeland	22.2	22.2	34.6	34.6	1.20	1.10	85	89	4.6	12.00	12.00
483	Søndersø	21.3	21.3	33.7	33.7	1.05	1.00	247	264	7.0	15.00	15.00
485	Tommerup	21.8	21.6	34.2	34.0	0.85	0.80	168	178	5.9	10.00	10.00
487	Tranekær	22.5	22.5	34.9	34.9	1.45	1.40	71	73	2.9	14.00	14.00
489	Ullerslev	21.6	21.6	34.0	34.0	1.10	1.10	106	115	8.7	17.00	17.00
491	Vissenbjerg	22.4	22.4	34.8	34.8	0.92	0.90	139	145	4.0	15.00	15.00
493	Ærøskøbing	21.5	21.5	33.9	33.9	1.40	1.40	81	83	2.1	12.00	12.00
495	Ørbæk	21.6	21.6	34.0	34.0	1.20	1.20	133	144	8.3	6.00	10.00
497	Årslev	20.6	20.6	33.0	33.0	1.04	1.04	197	210	6.6	10.00	10.00
499	Aarup	21.2	21.2	33.6	33.6	1.10	1.21	115	120	4.6	12.00	12.00
	<b>South Jutland County</b>	<b>20.7</b>	<b>20.7</b>	<b>32.7</b>	<b>32.7</b>	<b>1.03</b>	<b>0.99</b>	<b>5 542</b>	<b>5 823</b>	<b>5.1</b>	<b>8.52</b>	<b>8.50</b>
501	Augustenborg	22.4	22.4	34.4	34.4	1.18	1.07	154	158	2.3	10.00	10.00
503	Bov	21.1	21.1	33.1	33.1	0.90	0.90	261	272	4.1	6.00	6.00
505	Bredebro	20.4	20.4	32.4	32.4	1.31	1.31	77	80	3.5	10.00	10.00
507	Broager	20.4	20.4	32.4	32.4	1.00	1.00	130	137	5.0	10.00	10.00
509	Christiansfeld	21.2	21.2	33.2	33.2	1.29	1.28	200	213	6.6	11.00	11.00
511	Gram	22.1	22.1	34.1	34.1	1.05	1.00	107	111	3.3	9.00	9.00
513	Gråsten	19.9	19.9	31.9	31.9	1.10	1.08	152	161	5.9	7.00	7.00
515	Haderslev	22.3	22.3	34.3	34.3	0.92	0.92	772	816	5.7	10.00	10.00
517	Højer	21.6	21.6	33.6	33.6	1.50	1.50	68	62	-8.2	11.00	11.00
519	Lundtoft	21.8	21.8	33.8	33.8	1.10	0.99	130	132	1.9	9.00	9.00

Table 422 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003	
	per cent						DKK mio.	per cent		per mille		
<b>South Jutland County (continued)</b>												
521	Løgumkloster	20.3	20.3	32.3	32.3	1.30	1.30	139	147	5.7	6.00	6.00
523	Nordborg	20.4	20.4	32.4	32.4	0.93	0.86	301	318	5.5	10.00	10.00
525	Nørre Rangstrup	21.8	21.8	33.8	33.8	1.12	1.12	196	206	4.9	6.00	6.00
527	Rødding	20.7	20.7	32.7	32.7	1.15	1.15	224	237	5.9	6.00	6.00
529	Rødekro	18.8	18.8	30.8	30.8	1.03	0.99	211	221	4.7	10.00	10.00
531	Skærbæk	19.7	19.7	31.7	31.7	1.25	1.20	152	169	11.5	14.00	14.00
533	Sundeved	20.6	20.6	32.6	32.6	1.00	0.95	112	123	9.7	7.00	7.00
535	Sydals	20.8	20.8	32.8	32.8	1.03	1.00	149	159	7.0	15.00	15.00
537	Sønderborg	19.9	19.9	31.9	31.9	0.95	0.84	667	696	4.3	6.00	6.00
539	Tinglev	20.4	20.4	32.4	32.4	1.18	1.15	195	204	4.8	8.00	8.00
541	Tønder	19.9	19.9	31.9	31.9	1.00	1.00	283	292	3.1	6.00	6.00
543	Vojens	20.9	20.9	32.9	32.9	0.96	0.96	348	362	4.1	10.00	10.00
545	Aabenraa	20.4	20.4	32.4	32.4	0.92	0.86	514	548	6.5	6.00	6.00
	<b>Ribe County</b>	<b>20.7</b>	<b>20.7</b>	<b>32.7</b>	<b>32.7</b>	<b>0.86</b>	<b>0.86</b>	<b>4 984</b>	<b>5 185</b>	<b>4.0</b>	<b>13.42</b>	<b>13.33</b>
551	Billund	18.2	18.2	30.2	30.2	0.70	0.70	250	207	- 17.4	6.00	6.00
553	Blåbjerg	21.0	21.0	33.0	33.0	1.35	1.35	132	138	4.8	20.00	20.00
555	Blåvandshuk	20.0	20.0	32.0	32.0	1.10	1.10	90	95	5.5	21.00	21.00
557	Bramming	20.4	20.4	32.4	32.4	1.02	1.04	267	282	5.5	8.00	8.00
559	Brørup	20.6	20.6	32.6	32.6	0.92	0.92	130	138	6.2	8.00	8.00
561	Esbjerg	21.2	21.2	33.2	33.2	0.65	0.65	1 948	2 051	5.3	17.00	17.00
563	Fanø	18.5	18.5	30.5	30.5	1.30	1.30	67	69	2.5	24.00	24.00
565	Grindsted	20.7	20.7	32.7	32.7	0.96	0.96	370	387	4.6	9.00	9.00
567	Helle	21.0	21.0	33.0	33.0	1.30	1.30	173	180	4.1	8.00	8.00
569	Holsted	20.9	20.9	32.9	32.9	1.31	1.30	134	140	4.5	8.00	8.00
571	Ribe	20.8	20.8	32.8	32.8	1.15	1.15	391	422	7.8	12.00	12.00
573	Varde	20.1	20.1	32.1	32.1	0.81	0.80	435	456	4.8	6.00	6.00
575	Vejen	21.0	21.0	33.0	33.0	0.92	0.92	358	379	6.0	8.00	8.00
577	Ølgød	20.4	20.4	32.4	32.4	0.85	0.85	239	242	1.1	8.00	8.00
	<b>Vejle County</b>	<b>20.7</b>	<b>20.6</b>	<b>32.1</b>	<b>32.0</b>	<b>0.94</b>	<b>0.93</b>	<b>8 180</b>	<b>8 432</b>	<b>3.1</b>	<b>10.86</b>	<b>12.92</b>
601	Brædstrup	20.8	20.8	32.2	32.2	1.08	1.14	189	197	4.3	6.00	6.00
603	Børkop	20.5	20.5	31.9	31.9	0.85	0.85	250	268	7.0	10.00	10.00
605	Egtved	20.1	20.1	31.5	31.5	0.95	0.95	321	334	4.2	6.00	6.00
607	Fredericia	20.7	20.7	32.1	32.1	0.87	0.85	1 149	1 171	1.9	15.00	16.00
609	Gedved	20.4	20.4	31.8	31.8	1.10	1.10	208	222	6.6	6.00	6.00
611	Give	21.5	21.5	32.9	32.9	1.20	1.20	296	315	6.5	8.00	8.00
613	Hedensted	18.8	19.8	30.2	31.2	1.04	1.04	349	385	10.3	6.00	6.00
615	Horsens	21.6	21.6	33.0	33.0	0.78	0.78	1 361	1 414	3.9	14.70	14.70
617	Jelling	22.7	22.6	34.1	34.0	1.17	1.17	132	137	3.8	14.00	14.00
619	Juelsminde	18.9	18.9	30.3	30.3	1.25	1.25	324	339	4.6	8.00	8.00
621	Kolding	21.5	21.5	32.9	32.9	0.88	0.88	1 565	1 624	3.8	10.00	10.00
623	Lunderskov	21.7	21.7	33.1	33.1	0.98	0.97	121	129	6.4	6.00	6.00
625	Nørre Snede	21.3	21.6	32.7	33.0	1.08	1.08	159	160	0.3	9.00	9.00
627	Tørring-Uldum	21.3	21.3	32.7	32.7	1.22	1.18	261	278	6.4	10.00	10.00
629	Vamdrup	21.6	21.6	33.0	33.0	1.00	1.00	158	163	3.2	8.00	8.00
631	Vejle	19.6	18.6	31.0	30.0	0.89	0.89	1 337	1 296	- 3.0	12.00	24.00
	<b>Ringkøbing County</b>	<b>20.7</b>	<b>20.7</b>	<b>32.7</b>	<b>32.7</b>	<b>1.03</b>	<b>1.02</b>	<b>6 038</b>	<b>6 370</b>	<b>5.5</b>	<b>10.64</b>	<b>10.60</b>
651	Aulum-Haderup	21.2	21.2	33.2	33.2	1.05	1.05	146	146	0.1	9.00	9.00
653	Brande	19.9	19.9	31.9	31.9	1.04	1.04	177	187	5.7	6.00	6.00
655	Egvad	21.2	21.2	33.2	33.2	1.20	1.20	197	207	5.3	10.00	10.00
657	Herning	20.8	20.8	32.8	32.8	0.96	0.96	1 396	1 460	4.6	11.70	11.70
659	Holmsland	17.0	17.0	29.0	29.0	1.10	1.00	108	105	- 2.6	21.00	21.00
661	Holstebro	21.5	21.5	33.5	33.5	0.95	0.95	954	1 015	6.4	9.00	9.00

Table 422 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003	
	per cent						DKK mio.	per cent	per mille			
<b>Ringkøbing County (continued)</b>												
663	Ikast	20.8	20.8	32.8	32.8	0.90	0.89	504	530	5.1	6.00	6.00
665	Lemvig	20.9	20.9	32.9	32.9	1.25	1.22	397	418	5.2	12.00	12.00
667	Ringkøbing	19.9	19.9	31.9	31.9	1.15	1.15	381	411	7.9	9.00	9.00
669	Skjern	20.2	20.2	32.2	32.2	0.95	0.95	271	291	7.5	6.00	6.00
671	Struer	20.9	20.9	32.9	32.9	1.06	1.06	426	451	5.8	12.00	12.00
673	Thyborøn-Harboøre	20.3	20.3	32.3	32.3	0.95	0.95	113	112	- 0.8	20.00	20.00
675	Thyholm	21.4	21.4	33.4	33.4	1.35	1.35	75	87	16.3	8.00	8.00
677	Trehøje	19.8	19.8	31.8	31.8	1.00	1.00	197	211	7.2	6.00	6.00
679	Ulfborg-Vemb	20.6	20.6	32.6	32.6	1.30	1.25	142	146	2.7	15.00	15.00
681	Videbæk	20.7	21.2	32.7	33.2	1.00	1.00	249	270	8.4	6.00	6.00
683	Vinderup	20.7	20.7	32.7	32.7	1.15	1.15	161	170	5.6	11.00	11.00
685	Åskov	20.7	20.7	32.7	32.7	1.10	1.10	144	153	6.1	6.00	6.00
	<b>Århus County</b>	<b>20.8</b>	<b>20.9</b>	<b>32.4</b>	<b>32.5</b>	<b>0.86</b>	<b>0.86</b>	<b>14 881</b>	<b>15 538</b>	<b>4.4</b>	<b>15.96</b>	<b>15.41</b>
701	Ebeltoft	19.5	19.5	31.1	31.1	1.20	1.16	322	331	2.9	22.70	22.70
703	Galten	20.9	20.9	32.5	32.5	1.00	1.00	240	248	3.4	15.00	15.00
705	Gjern	21.0	21.0	32.6	32.6	1.10	1.10	164	174	6.0	13.00	13.00
707	Grenaa	21.0	21.0	32.6	32.6	0.87	0.87	419	427	1.8	18.50	18.50
709	Hadsten	20.9	20.9	32.5	32.5	1.05	1.05	255	274	7.5	11.00	11.00
711	Hammel	21.1	21.1	32.7	32.7	1.15	1.17	241	247	2.6	15.00	15.00
713	Hinnerup	20.9	20.9	32.5	32.5	0.89	0.89	275	289	5.0	12.00	12.00
715	Hørning	20.7	20.7	32.3	32.3	1.07	1.07	195	205	5.0	8.00	8.00
717	Langå	22.2	22.2	33.8	33.8	1.16	1.15	190	198	4.0	13.00	13.00
719	Mariager	21.5	21.9	33.1	33.5	1.30	1.20	173	188	8.7	8.50	10.00
721	Midtdjurs	21.7	21.7	33.3	33.3	1.05	1.05	162	171	5.6	18.00	18.00
723	Nørhald	22.2	22.2	33.8	33.8	1.30	1.25	181	193	6.5	11.00	11.00
725	Nørre Djurs	21.9	21.9	33.5	33.5	1.25	1.25	155	164	5.9	20.00	24.00
727	Odder	20.1	20.1	31.7	31.7	1.00	1.00	446	470	5.3	13.50	13.50
729	Purhus	21.5	21.5	33.1	33.1	1.00	1.12	185	193	4.2	14.00	14.00
731	Randers	21.5	21.6	33.1	33.2	0.75	0.75	1 443	1 496	3.7	20.00	22.00
733	Rosenholm	21.3	21.3	32.9	32.9	0.95	0.93	223	238	6.9	20.00	20.00
735	Rougsø	21.8	22.3	33.4	33.9	1.20	1.20	164	181	10.1	14.00	14.00
737	Ry	20.8	20.8	32.4	32.4	0.90	0.90	247	258	4.6	15.00	15.00
739	Rønde	21.3	21.3	32.9	32.9	0.93	0.93	155	164	5.7	19.00	19.00
741	Samsø	22.5	22.5	34.1	34.1	1.50	1.50	88	96	8.8	21.00	21.00
743	Silkeborg	20.5	20.5	32.1	32.1	0.90	0.90	1 290	1 348	4.5	18.50	18.00
745	Skanderborg	19.6	19.6	31.2	31.2	0.70	0.70	489	525	7.4	6.80	6.80
747	Sønderhald	21.3	21.3	32.9	32.9	0.90	1.00	194	200	2.9	7.00	7.00
749	Them	21.5	21.5	33.1	33.1	0.90	0.90	154	160	4.2	12.00	12.00
751	Århus	20.7	20.7	32.3	32.3	0.74	0.74	6 831	7 101	3.9	16.10	14.60
	<b>Viborg County</b>	<b>20.9</b>	<b>21.0</b>	<b>33.4</b>	<b>33.5</b>	<b>1.07</b>	<b>1.07</b>	<b>5 006</b>	<b>5 269</b>	<b>5.2</b>	<b>10.96</b>	<b>11.63</b>
761	Bjerringbro	20.9	20.9	33.4	33.4	0.90	0.90	306	324	5.8	10.00	10.00
763	Fjends	20.7	20.7	33.2	33.2	1.10	1.10	151	163	7.7	10.00	10.00
765	Hanstholm	20.8	20.8	33.3	33.3	1.20	1.20	128	132	3.4	13.00	13.00
767	Hvorslev	20.9	20.9	33.4	33.4	1.05	1.05	141	146	3.5	10.00	10.00
769	Karup	21.2	21.2	33.7	33.7	0.55	0.55	141	154	9.0	8.00	8.00
771	Kjellerup	20.6	20.6	33.1	33.1	1.17	1.14	279	297	6.3	9.00	9.00
773	Morsø	20.8	20.8	33.3	33.3	1.22	1.22	464	489	5.3	13.00	13.00
775	Møldrup	20.2	20.2	32.7	32.7	1.10	1.10	149	160	7.1	8.50	8.50
777	Sallingsund	20.8	20.8	33.3	33.3	1.10	1.10	134	139	3.4	10.00	10.00
779	Skive	21.2	21.2	33.7	33.7	0.90	0.90	650	673	3.5	10.00	10.00
781	Spøttrup	20.5	20.5	33.0	33.0	1.15	1.15	150	154	2.8	14.00	14.00
783	Sundsøre	21.2	21.2	33.7	33.7	1.25	1.25	133	138	4.0	12.00	12.00
785	Sydthy	21.4	21.4	33.9	33.9	1.47	1.47	233	241	3.5	12.00	12.00

Table 422

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2002	2003	2002	2003	2002	2003	2002	2003	increase	2002	2003	
	per cent						DKK mio.	per cent		per mille		
<b>Viborg County (continued)</b>												
787	Thisted	20.9	20.9	33.4	33.4	1.20	1.20	616	656	6.5	10.00	10.00
789	Tjele	21.0	21.0	33.5	33.5	1.10	1.20	172	178	3.4	6.00	6.00
791	Viborg	20.7	21.1	33.2	33.6	0.95	0.95	1 013	1 075	6.1	13.00	16.00
793	Aalestrup	21.4	21.4	33.9	33.9	1.20	1.20	146	151	3.7	8.00	8.00
	<b>North Jutland County</b>	<b>21.4</b>	<b>21.4</b>	<b>33.4</b>	<b>33.4</b>	<b>1.04</b>	<b>1.04</b>	<b>10 842</b>	<b>11 436</b>	<b>5.5</b>	<b>15.58</b>	<b>15.57</b>
801	Arden	21.5	21.5	33.5	33.5	1.30	1.30	168	174	3.5	14.00	14.00
803	Brovst	22.8	22.5	34.8	34.5	1.22	1.22	181	188	4.0	12.00	12.00
805	Brønderslev	21.6	21.6	33.6	33.6	1.11	1.11	411	446	8.5	15.00	15.00
807	Dronninglund	21.7	21.7	33.7	33.7	1.08	1.05	320	344	7.4	12.00	12.00
809	Farsø	22.1	22.1	34.1	34.1	1.15	1.25	171	181	5.6	14.00	14.00
811	Fjerritslev	22.0	22.0	34.0	34.0	1.35	1.30	176	183	3.9	10.00	10.00
813	Frederikshavn	21.6	21.6	33.6	33.6	0.97	0.97	767	777	1.3	15.00	14.00
815	Hadsund	20.2	20.2	32.2	32.2	1.10	1.10	219	232	6.2	18.00	18.00
817	Hals	20.5	20.9	32.5	32.9	1.03	1.01	231	250	8.2	17.00	19.00
819	Hirtshals	20.8	20.8	32.8	32.8	1.20	1.20	293	304	3.9	16.80	16.80
821	Hjørring	21.6	21.6	33.6	33.6	1.00	1.00	778	803	3.2	13.00	13.00
823	Hobro	20.5	20.5	32.5	32.5	1.00	1.00	324	338	4.2	15.00	15.00
825	Læsø	22.4	22.4	34.4	34.4	1.20	1.20	50	50	0.9	24.00	24.00
827	Løgstør	22.5	22.5	34.5	34.5	1.15	1.25	228	236	3.5	13.00	13.00
829	Løkken-Vrå	21.6	21.6	33.6	33.6	1.34	1.34	176	188	6.9	16.80	16.80
831	Nibe	21.4	21.4	33.4	33.4	1.26	1.23	173	186	7.6	11.00	11.00
833	Nørager	22.0	22.0	34.0	34.0	1.15	1.24	114	119	4.6	13.00	13.00
835	Pandrup	20.8	20.8	32.8	32.8	1.15	1.15	224	242	7.9	18.90	18.90
837	Sejflod	21.4	21.4	33.4	33.4	1.18	1.16	181	190	5.2	13.00	13.00
839	Sindal	20.9	20.9	32.9	32.9	1.20	1.20	174	187	7.8	8.00	8.00
841	Skagen	21.5	21.5	33.5	33.5	1.00	1.00	286	292	2.0	24.00	24.00
843	Skørping	21.4	21.4	33.4	33.4	1.40	1.40	224	238	6.3	17.50	17.50
845	Støvring	20.4	20.4	32.4	32.4	1.10	1.10	279	297	6.5	12.00	12.00
847	Sæby	21.1	21.1	33.1	33.1	1.21	1.15	367	383	4.3	14.00	14.00
849	Aabybro	21.0	21.0	33.0	33.0	1.08	1.08	247	260	5.1	12.00	12.00
851	Aalborg	21.4	21.4	33.4	33.4	0.90	0.90	3 804	4 055	6.6	17.00	17.00
861	Aars	21.4	21.4	33.4	33.4	1.15	1.15	276	292	5.7	8.00	8.00

Table 423

## Taxation of corporations 2001

	Size of tax levied (size groups; total) <sup>1</sup>							
	Under DKK 100 000.		DKK 100 000-1 mio.		Over DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
<b>Total</b>	<b>30 173</b>	<b>900</b>	<b>17 699</b>	<b>5 421</b>	<b>3 367</b>	<b>35 776</b>	<b>51 239</b>	<b>42 098</b>
<b>Agriculture, fishing, and quarrying</b>	<b>491</b>	<b>14</b>	<b>343</b>	<b>106</b>	<b>50</b>	<b>4 137</b>	<b>884</b>	<b>4 257</b>
<b>Manufacturing</b>	<b>2 263</b>	<b>78</b>	<b>2 227</b>	<b>759</b>	<b>654</b>	<b>5 831</b>	<b>5 144</b>	<b>6 669</b>
Manufacturing of food, beverages, and tobacco	155	5	118	44	61	521	334	570
Manufacturing of textile, wearing apparel, and leather	130	5	113	40	36	106	279	151
Manufacturing of wood products, printing and publishing	534	17	425	136	78	287	1 037	440
Manufacturing of chemicals, plastic products, etc.	145	5	168	61	80	2 968	393	3 034
Manufacturing of other non-metallic mineral products, etc.	82	3	78	29	34	269	194	300
Manufacturing of basic metals and fabr. metal prod.	1 037	38	1 159	388	317	1 365	2 513	1 791
Manufacturing of furniture; manufacturing n.e.c.	180	6	166	61	48	315	394	382
<b>Electricity, gas and water supply</b>	<b>49</b>	<b>1</b>	<b>20</b>	<b>9</b>	<b>11</b>	<b>827</b>	<b>80</b>	<b>838</b>
<b>Construction</b>	<b>3 028</b>	<b>112</b>	<b>2 297</b>	<b>638</b>	<b>151</b>	<b>502</b>	<b>5 476</b>	<b>1 252</b>
<b>Wholesale and retail trade, hotels and restaurants</b>	<b>6 569</b>	<b>213</b>	<b>4 660</b>	<b>1 468</b>	<b>909</b>	<b>3 706</b>	<b>12 138</b>	<b>5 387</b>
<b>Transport, storage and communication</b>	<b>1 017</b>	<b>31</b>	<b>655</b>	<b>205</b>	<b>98</b>	<b>4 564</b>	<b>1 770</b>	<b>4 800</b>
<b>Financial intermediation, etc., business activities</b>	<b>10 014</b>	<b>291</b>	<b>5 076</b>	<b>1 556</b>	<b>1 206</b>	<b>14 871</b>	<b>16 296</b>	<b>16 718</b>
Financial intermediation and insurance, etc.	1 740	46	901	297	383	10 140	3 024	10 483
Real estate and renting activities	3 298	91	1 397	431	288	1 190	4 983	1 712
Business activities, etc.	4 976	155	2 778	828	535	3 540	8 289	4 523
<b>Public and personal services</b>	<b>1 712</b>	<b>59</b>	<b>1 118</b>	<b>273</b>	<b>45</b>	<b>140</b>	<b>2 875</b>	<b>472</b>
<b>Not known</b>	<b>5 030</b>	<b>100</b>	<b>1 303</b>	<b>406</b>	<b>243</b>	<b>1 199</b>	<b>6 576</b>	<b>1 705</b>

<sup>1</sup> Including all supplements, reductions and allowances.

Table 424

## Customs and excise duties

	2000	2001	2002
	DKK mio.		
<b>Customs and import duties</b>	<b>2 647</b>	<b>2 411</b>	<b>2 139</b>
<b>Value added tax</b>	<b>134 159</b>	<b>142 819</b>	<b>130 234</b>
<b>Duty on wage and salary costs</b>	<b>3 317</b>	<b>3 839</b>	<b>3 591</b>
<b>Duties on motor vehicles</b>	<b>22 502</b>	<b>21 290</b>	<b>24 251</b>
Weight duty	6 930	7 406	7 943
Registration duty	14 122	12 358	14 487
Duty on third-party liability insurance	1 450	1 526	1 821
<b>Taxes on energy products</b>	<b>32 869</b>	<b>35 112</b>	<b>35 963</b>
Petrol	10 074	10 151	10 432
Certain petroleum products	6 642	7 029	7 141
Electricity	7 820	7 734	8 241
Coal	1 318	1 401	1 508
Natural gas	2 269	3 845	3 794
CO <sub>2</sub>	4 549	4 844	4 728
Sulphur	198	108	119
<b>Pollution taxes</b>	<b>2 573</b>	<b>2 745</b>	<b>2 864</b>
Certain retail containers <sup>1</sup>	844	875	971
Insecticides, herbicides, etc.	375	359	371
Waste	999	1 069	1 090
CFC	0	44	58
Chlorinated solvents	2	1	1
Nickel/cadmium batteries	22	20	21
Effluent charges	276	284	265
Nitrogen	29	28	27
Specific growth stimulants	0	0	0
PVC and phthalates	26	65	60
<b>Duties on spirits, wine and beer</b>	<b>4 451</b>	<b>4 325</b>	<b>4 304</b>
Spirits	1 759	1 666	1 699
Wine	1 177	1 188	1 167
Beer	1 515	1 471	1 438
<b>Duties on non-alcoholic beverages</b>	<b>777</b>	<b>1 032</b>	<b>1 043</b>
Coffee	269	275	271
Tea	8	9	9
Mineral water	500	749	763
<b>Duties on chocolate, sugar confection., etc.</b>	<b>1 499</b>	<b>1 509</b>	<b>1 494</b>
Chocolate, sugar confectionary	1 332	1 337	1 320
Ice-cream	167	172	174
<b>Duties on tobacco</b>	<b>7 633</b>	<b>7 586</b>	<b>7 735</b>
Cigarettes, smoking tobacco, etc.	7 485	7 453	7 613
Cigars, cheroots and cigarillos	81	68	66
Cigarette paper	67	65	56
<b>Other duties</b>	<b>2 370</b>	<b>2 541</b>	<b>3 041</b>
Electric bulbs, etc.	168	203	214
Raw materials	182	168	157
Piped water	1 555	1 414	1 432
Insurance of pleasure boats	66	69	69
Casinos	175	189	181
Passenger duty	474	481	512
Slot machines	•	54	484
Other duties	- 250	- 37	- 8
<b>Customs and excise duties, total</b>	<b>214 698</b>	<b>225 207</b>	<b>216 659</b>
European Union	- 2 719	- 2 170	- 1 604

<sup>1</sup> Amount is inclusive of taxes on disposable tableware.



Table 425

## Public sector 2001\*

	General government sector	Quasi public corporations	Public corporations	The public sector
DKK mio.				
<b>Production account</b>				
Output	366 279	41 647	89 267	497 194
Intermediate consumption	110 896	27 208	37 073	175 177
Gross value added	255 384	14 439	52 194	322 017
Consumption of fixed capital	26 309	4 010	10 074	40 393
Net value added	229 075	10 429	42 120	281 624
<b>Generation of income account</b>				
Gross value added	255 384	14 439	52 194	322 017
Taxes less subsidies on production	660	288	-847	102
Taxes on production	660	288	-	948
Production subsidies	-	-	847	847
GDP at factor cost	254 724	14 151	53 041	321 916
Compensation of employees	228 415	6 733	22 854	258 002
Gross operating surplus	26 309	7 418	30 187	63 914
Consumption of fixed capital	26 309	4 010	10 074	40 393
Net operating surplus	-	3 408	20 113	23 521
<b>Allocation of primary income account</b>				
Gross operating surplus	26 309	7 418	30 187	63 914
Interest and dividends	42 991	998	24 824	68 813
Taxes on production and imports	229 405	-	-	229 405
Current taxes on income, wealth, etc.	396 067	-	-	396 067
Actual contributions to social benefits	30 080	-	2 869	32 948
Imputed contributions to social benefits	12 347	-	-	12 347
International cooperation	2 044	3	-	2 047
Other current transfers	9 009	3 585	-521	12 073
Gross primary income	748 252	12 004	57 359	817 614
Interest and dividends	53 325	7 050	23 024	83 399
Subsidies	27 713	413	-	28 126
Current taxes on income, wealth, etc.	-	-	3 068	3 068
Social contributions	229 630	32	1 654	231 315
International cooperation	24 267	9	-	24 276
Other current transfers	10 834	1	-	10 835
Gross total expenditure	345 770	7 505	27 745	381 020
Gross disposable income	402 482	4 499	29 614	436 595
Consumption of fixed capital	26 309	4 010	10 074	40 393
Net disposable income	376 173	489	19 539	396 202
<b>Redistribution of income account</b>				
Gross disposable income	402 482	4 499	29 614	436 595
Adj. for the change in net equity of households and pension funds, consumption expenditure	342 920	-	-	342 920
Gross saving	59 562	4 499	28 340	92 401
Consumption of fixed capital	26 309	4 010	10 074	40 393
Net saving	33 253	489	18 266	52 008
<b>Capital account</b>				
Gross saving	59 562	4 499	28 340	92 401
Capital taxes	2 701	-	-	2 701
Other capital transfers	3 850	448	-	4 298
Total gross saving and capital transfers	66 113	4 947	28 340	99 400
Gross fixed capital formation	24 772	8 414	12 301	45 487
Changes in stocks	11	0	-	12
Acquisitions of land and rights, net	-1 682	-2 961	-7	-4 650
Investment subsidies	6 443	6	-	6 449
Other capital transfers	-	69	-	69
Of which, public sub-sector	-	31	-	31
Net lending/borrowing	36 569	-581	16 046	52 033



Table 426

## Expenditure and revenue of general government

	1999	2000*	2001*	2002*
	DKK mio.			
<b>Current outlays, total</b>	<b>642 411</b>	<b>660 874</b>	<b>688 609</b>	<b>705 285</b>
Consumption expenditure	312 129	323 812	342 920	355 954
Real interest, etc.	57 492	55 191	53 245	48 825
Subsidies	27 341	27 622	27 713	26 812
Other current transfers	245 449	254 249	264 731	273 693
<b>Current revenue, total</b>	<b>701 317</b>	<b>714 169</b>	<b>748 252</b>	<b>751 868</b>
Income on wealth, earned income, etc.	75 890	77 473	82 381	82 435
Taxes on production and import	218 964	219 961	229 405	231 486
Current taxes on income, wealth, etc.	371 726	378 579	396 067	406 124
Social security contributions	25 962	29 396	29 345	22 638
Other current transfers	8 775	8 761	11 053	9 185
<b>Capital outlays, total</b>	<b>26 877</b>	<b>28 579</b>	<b>29 544</b>	<b>27 485</b>
Non-financial capital accumulation	20 192	21 300	23 102	23 889
Capital transfers	6 684	7 280	6 443	3 596
<b>Capital revenue, total</b>	<b>6 728</b>	<b>6 969</b>	<b>6 551</b>	<b>8 359</b>
Capital taxes	2 387	2 861	2 701	2 699
Other capital transfers	4 341	4 108	3 850	5 660
<b>Current surplus (gross saving)</b>	<b>58 906</b>	<b>53 295</b>	<b>59 643</b>	<b>46 583</b>
<b>Overall surplus (net lending)</b>	<b>38 758</b>	<b>31 685</b>	<b>36 649</b>	<b>27 457</b>

Table 427

## Expenditure and revenue of general government 2002\*

	Central government	Social security funds	Local government	General government <sup>1</sup>
	DKK mio.			
<b>Current outlays, total</b>	<b>448 936</b>	<b>63 017</b>	<b>417 931</b>	<b>705 285</b>
Consumption expenditure	99 180	3 316	253 458	355 954
Real interest, etc.	46 193	8	2 623	48 825
Subsidies	20 759	-	6 053	26 812
Other current transfers	282 803	59 693	155 796	273 693
<b>Current revenue, total</b>	<b>467 752</b>	<b>75 578</b>	<b>433 138</b>	<b>751 868</b>
Income on wealth, earned income, etc.	41 582	12 274	28 578	82 435
Taxes on production and import	215 770	-	15 716	231 486
Current taxes on income, wealth, etc.	186 227	-	219 897	406 124
Social security contributions	34	22 604	-	22 638
Other current transfers	24 138	40 700	168 947	9 185
<b>Capital outlays, total</b>	<b>11 020</b>	<b>642</b>	<b>15 870</b>	<b>27 485</b>
Non-financial capital accumulation	8 217	-	15 672	23 889
Capital transfers	2 803	642	198	3 596
<b>Capital revenue, total</b>	<b>6 698</b>	<b>-</b>	<b>1 709</b>	<b>8 359</b>
Capital taxes	2 699	-	-	2 699
Other capital transfers	3 999	-	1 709	5 660
<b>Current surplus (gross saving)</b>	<b>18 815</b>	<b>12 561</b>	<b>15 207</b>	<b>46 583</b>
<b>Overall surplus (net lending)</b>	<b>14 493</b>	<b>11 919</b>	<b>1 045</b>	<b>27 457</b>

<sup>1</sup> Consolidated, i.e. excluding internal general government transfers.

Table 428

## Expenditure and revenue of general government

	1999	2000*	2001*	2002*
	DKK mio.			
<b>Central government<sup>1</sup></b>				
Current outlays	426 996	430 292	441 825	452 868
Capital outlays	14 491	14 579	13 790	12 398
Current revenue	457 817	452 434	466 453	467 223
Capital revenue	4 656	5 197	4 671	7 275
Current surplus	30 821	22 141	24 628	14 356
Overall surplus <sup>2</sup>	20 986	12 759	15 509	9 233
<b>Social security funds</b>				
Current outlays	57 478	60 844	58 774	61 318
Capital outlays	425	458	621	525
Current revenue	74 583	80 591	81 453	75 797
Capital revenue	-	-	-	-
Current surplus	17 106	19 747	22 679	14 479
Overall surplus <sup>2</sup>	16 681	19 289	22 058	13 954
<b>Local governments, total<sup>1</sup></b>				
Current outlays	363 829	378 432	400 279	416 494
Capital outlays	12 155	13 755	15 272	15 670
Current revenue	374 808	389 839	412 616	431 201
Capital revenue	2 266	1 985	2 019	1 709
Current surplus	10 979	11 407	12 336	14 707
Overall surplus <sup>2</sup>	1 090	-363	-917	745
Of which:				
<b>Counties</b>				
Current outlays	84 949	89 134	95 477	97 768
Capital outlays	3 840	3 681	4 590	4 711
Current revenue	87 287	91 512	98 522	100 620
Capital revenue	244	256	194	130
Current surplus	2 338	2 377	3 045	2 852
Overall surplus <sup>2</sup>	-1 258	-1 048	-1 350	-1 729
<b>Municipalities</b>				
Current outlays	288 050	299 200	316 124	330 731
Capital outlays	8 319	10 080	10 686	10 964
Current revenue	296 691	308 231	325 415	342 586
Capital revenue	2 026	1 734	1 828	1 583
Current surplus	8 641	9 030	9 291	11 855
Overall surplus <sup>2</sup>	2 348	685	433	2 475

<sup>1</sup> Consolidated, i.e. excluding internal general-government transfers. <sup>2</sup> Current and capital surplus = change in net debt.

Table 429

## Expenditure of general government sector, by type of transaction

	2000*	2001*	2002*	2003*
	DKK mio.			
<b>Total outlays</b>	<b>689 453</b>	<b>718 154</b>	<b>738 186</b>	<b>759 364</b>
<b>Current outlays, total</b>	<b>660 874</b>	<b>688 609</b>	<b>709 640</b>	<b>730 514</b>
<b>Final consumption expenditure, total</b>	<b>323 812</b>	<b>342 920</b>	<b>354 982</b>	<b>367 962</b>
Compensation of employees	217 091	228 415	237 396	247 883
+ Consumption of fixed capital	25 975	26 309	26 707	27 063
+ Intermediate consumption	102 172	111 556	113 258	115 187
+ Social transfers in kind	16 129	17 428	18 587	19 534
+ Sales of goods and services	37 555	40 788	40 965	41 705
<b>Income transfers, total</b>	<b>337 062</b>	<b>345 689</b>	<b>354 658</b>	<b>362 552</b>
Interest, etc.	55 191	53 245	50 647	48 634
+ Subsidies	27 622	27 713	28 825	29 361
To public quasi-corporations	8 819	9 775	10 083	10 489
To other corporations	18 803	17 938	18 742	18 872
+ Other income transfers	254 249	264 731	275 186	284 558
To other levels of government				
To households	221 234	229 630	238 485	247 719
To NPIHs <sup>1</sup>	5 148	5 471	5 699	5 180
To the rest of the world (a-d)	27 867	29 630	31 002	31 659
a. To the Faeroe Islands, net	1 068	1 112	787	749
b. To Greenland, net	3 069	3 183	3 262	3 392
c. To the EU	10 448	11 167	13 448	13 594
d. To others	13 283	14 168	13 505	13 924
<b>Capital outlays, total</b>	<b>25 044</b>	<b>24 639</b>	<b>26 699</b>	<b>27 704</b>
<b>Non-financial capital accumulation, total</b>	<b>21 300</b>	<b>23 102</b>	<b>22 969</b>	<b>23 502</b>
Acquisition of new fixed assets	22 166	25 115	23 335	23 767
+ Acquisition of buildings, and other existing investments, net	-706	-343	-156	-159
+ Changes in inventories	-179	11	4	-2
+ Acquisition of land and intangible assets, net	18	-1 682	-214	-104
<b>Capital transfers, total</b>	<b>7 280</b>	<b>6 443</b>	<b>5 576</b>	<b>5 347</b>
Investment grants and capital transfers	7 280	6 443	5 576	5 347
To public quasi-corporations	461	433	302	348
To other enterprises	4 847	3 842	3 190	2 936
To other levels of government				
To households	1 752	1 967	1 871	1 925
To NPIHs <sup>1</sup>	156	139	149	88
To the rest of the world (a-d)	64	62	64	49
a. To the Faeroe Islands, net	0	0	1	0
b. To Greenland, net	36	34	36	22
c. To the EU	-	-	-	-
d. To others	27	27	28	27

<sup>1</sup> To non-profit institutions (households).

Table 430

## Revenue of general government sector, by type of transaction

	2000*	2001*	2002*	2003*
	DKK mio.			
<b>Current plus capital revenue</b>	<b>721 138</b>	<b>754 803</b>	<b>762 118</b>	<b>782 249</b>
<b>Current revenue, total</b>	<b>714 169</b>	<b>748 252</b>	<b>753 182</b>	<b>774 915</b>
Gross operating surplus	25 975	26 309	26 707	27 063
Withdrawals of income from quasi-corporations	6 046	6 112	5 894	6 161
Interest	31 883	34 395	31 683	31 763
Rents	1 334	2 484	2 542	2 553
Taxes on production and imports	219 961	229 405	238 843	246 448
Current taxes on income, wealth, etc.	378 579	396 067	400 285	414 165
Compulsory social security contributions	29 396	29 345	22 642	23 216
Voluntary social contributions	709	734	755	760
Imputed social contributions	11 526	12 347	12 978	13 374
Other income transfers	8 761	11 053	10 854	9 412
From other levels of government	•	•	•	•
From domestic private sector	7 899	9 009	9 357	8 029
From the rest of the world	861	2 044	1 497	1 383
From EU institutions	813	1 953	1 418	1 289
From others	49	91	79	94
<b>Capital revenue, total</b>	<b>6 969</b>	<b>6 551</b>	<b>8 936</b>	<b>7 334</b>
Capital taxes	2 861	2 701	2 540	2 700
Other capital transfers	4 108	3 850	6 396	4 634
From other levels of government	•	•	•	•
From domestic private sector	3 683	3 461	4 009	3 627
From the rest of the world	425	389	2 386	1 007
From EU institutions	425	389	2 386	1 007
From others	-	-	-	-
<b>Current surplus (gross saving)</b>	<b>53 295</b>	<b>59 643</b>	<b>43 542</b>	<b>44 401</b>
<b>Overall surplus (net lending)</b>	<b>31 685</b>	<b>36 649</b>	<b>23 932</b>	<b>22 885</b>

<sup>1</sup> Current and capital surplus = change in net debt.

Table 431

## Expenditure of general government sector, by function

Expenditure	1999	2000*	2001*	2002*
	DKK mio.			
<b>Total</b>	<b>669 287</b>	<b>689 453</b>	<b>718 154</b>	<b>738 186</b>
<b>1. Public services</b>	<b>86 232</b>	<b>88 875</b>	<b>93 154</b>	<b>97 474</b>
<b>General public services</b>	<b>53 979</b>	<b>56 285</b>	<b>58 456</b>	<b>62 032</b>
General administration	22 391	23 426	24 539	25 680
External affairs	28 968	30 329	31 421	33 511
Other	2 620	2 529	2 497	2 841
<b>Defence etc.</b>	<b>20 695</b>	<b>20 680</b>	<b>21 994</b>	<b>22 366</b>
<b>Law and order and safety</b>	<b>11 557</b>	<b>11 911</b>	<b>12 703</b>	<b>13 076</b>
<b>2. Social conditions</b>	<b>472 620</b>	<b>494 465</b>	<b>523 236</b>	<b>537 267</b>
<b>Education</b>	<b>96 266</b>	<b>101 730</b>	<b>107 614</b>	<b>110 935</b>
Primary education	39 117	41 532	44 099	45 889
Secondary education	18 262	17 540	19 436	21 299
Institutions of higher education	20 624	22 202	23 754	22 830
Adult education	15 041	16 854	16 330	17 947
Subsidiary services	443	622	679	678
General administration	2 699	2 889	3 277	2 242
Other	79	91	39	51
<b>Health</b>	<b>63 935</b>	<b>66 658</b>	<b>71 548</b>	<b>76 109</b>
Hospitals etc.	47 140	49 059	52 427	56 980
Individual health services	15 477	16 255	17 503	17 532
General administration	954	997	1 082	1 196
Other	364	347	536	401
<b>Social security and welfare services</b>	<b>280 519</b>	<b>291 584</b>	<b>308 616</b>	<b>314 810</b>
Social security assistance	196 648	202 212	210 213	217 300
Welfare services	74 036	78 887	85 928	86 117
General administration	9 755	10 381	12 351	11 319
Other	79	104	125	73
<b>Housing and community amenities</b>	<b>11 817</b>	<b>13 208</b>	<b>12 732</b>	<b>12 935</b>
Housing	6 120	7 409	6 930	6 583
Community development	2 240	2 693	2 824	2 500
Sanitary services <sup>1</sup>	3 066	2 708	2 608	2 977
Other	391	398	370	876
<b>Religious, recreational and cultural services</b>	<b>20 084</b>	<b>21 286</b>	<b>22 726</b>	<b>22 478</b>
Religious services	5 908	5 885	6 071	6 196
Recreational services	5 729	6 888	7 519	7 212
Cultural services	8 162	8 189	8 833	8 792
Other services	285	325	303	277
<b>3. Economic services</b>	<b>51 525</b>	<b>49 847</b>	<b>48 346</b>	<b>49 836</b>
<b>Energy supplies</b>	<b>3 203</b>	<b>2 985</b>	<b>2 390</b>	<b>2 398</b>
<b>Agriculture, forestry and fishing</b>	<b>3 884</b>	<b>3 958</b>	<b>3 895</b>	<b>3 752</b>
<b>Mining and quarrying, manufacturing and construction</b>	<b>2 231</b>	<b>1 907</b>	<b>2 070</b>	<b>1 317</b>
<b>Communications</b>	<b>22 576</b>	<b>23 201</b>	<b>24 227</b>	<b>24 330</b>
Roads and transportation	12 506	13 193	13 662	14 475
Inland and coastal waterways	497	542	129	51
Public transport	9 555	9 436	10 381	9 760
Other	17	30	55	44
<b>Commerce and industrial development</b>	<b>19 631</b>	<b>17 796</b>	<b>15 763</b>	<b>18 039</b>
Commerce etc.	2 238	2 294	628	1 381
General industrial development	17 376	15 465	15 080	16 584
Other	16	37	54	74
<b>4. Other functions</b>	<b>58 911</b>	<b>56 266</b>	<b>53 418</b>	<b>53 610</b>
<b>Expenditure by unclassified functions</b>	<b>58 911</b>	<b>56 266</b>	<b>53 418</b>	<b>53 610</b>

<sup>1</sup> Taxes on waste water have been calculated net.

Table 432

## Expenditure of general government and its sub-sectors, by function, 2002\*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
DKK mio.						
<b>Total</b>	<b>465 265</b>	<b>61 843</b>	<b>102 478</b>	<b>341 695</b>	<b>233 096</b>	<b>738 186</b>
<b>1. Public services</b>	<b>78 348</b>	-	<b>2 878</b>	<b>16 314</b>	<b>66</b>	<b>97 474</b>
<b>General public services</b>	<b>44 512</b>	-	<b>2 871</b>	<b>14 714</b>	<b>65</b>	<b>62 032</b>
General administration	8 204	-	2 833	14 671	28	25 680
External affairs	33 511	-	-	6	6	33 511
Other	2 797	-	38	37	31	2 841
<b>Defence etc.</b>	<b>22 366</b>	-	-	-	-	<b>22 366</b>
<b>Law and order and safety</b>	<b>11 470</b>	-	<b>7</b>	<b>1 600</b>	<b>1</b>	<b>13 076</b>
<b>2. Social conditions</b>	<b>262 569</b>	<b>61 830</b>	<b>92 802</b>	<b>306 732</b>	<b>186 666</b>	<b>537 267</b>
<b>Education</b>	<b>54 355</b>	-	<b>8 978</b>	<b>54 039</b>	<b>6 437</b>	<b>110 935</b>
Primary education	4 051	-	1 881	43 422	3 465	45 889
Secondary education	14 512	-	6 186	989	388	21 299
Institutions of higher education	22 355	-	476	12	13	22 830
Adult education	12 350	-	15	8 133	2 551	17 947
Subsidiary services	196	-	167	332	16	678
General administration	841	-	252	1 152	3	2 242
Other	51	-	-	-	-	51
<b>Health</b>	<b>2 461</b>	-	<b>67 849</b>	<b>12 787</b>	<b>6 988</b>	<b>76 109</b>
Hospitals etc.	1 138	-	54 556	8 090	6 804	56 980
Individual health services	211	-	12 801	4 693	173	17 532
General administration	718	-	479	-	2	1 196
Other	394	-	12	5	10	401
<b>Social security and welfare services</b>	<b>186 973</b>	<b>61 830</b>	<b>14 351</b>	<b>224 280</b>	<b>172 625</b>	<b>314 810</b>
Social security assistance	181 854	58 138	1 456	143 834	167 983	217 300
Welfare services	4 432	-	12 234	74 077	4 627	86 117
General administration	613	3 692	660	6 368	15	11 319
Other	73	-	-	-	-	73
<b>Housing and community amenities etc.</b>	<b>7 998</b>	-	<b>871</b>	<b>4 166</b>	<b>99</b>	<b>12 935</b>
Housing	5 554	-	2	1 028	1	6 583
Community development	236	-	-	2 264	-	2 500
Sanitary services <sup>1</sup>	1 409	-	828	838	97	2 977
Other	800	-	41	36	-	876
<b>Religious, recreational and cultural services</b>	<b>10 782</b>	-	<b>753</b>	<b>11 460</b>	<b>517</b>	<b>22 478</b>
Religious services	5 997	-	-	205	6	6 196
Recreational services	1 382	-	132	5 705	7	7 212
Cultural services	3 125	-	621	5 550	504	8 792
Other	277	-	-	-	-	277
<b>3. Economic services</b>	<b>32 717</b>	-	<b>6 385</b>	<b>14 526</b>	<b>3 792</b>	<b>49 836</b>
<b>Energy supplies</b>	<b>2 429</b>	-	-	<b>-1</b>	<b>30</b>	<b>2 398</b>
<b>Agriculture, forestry and fishing</b>	<b>3 752</b>	-	-	<b>1</b>	<b>1</b>	<b>3 752</b>
<b>Mining and quarrying, manufacturing and construction</b>	<b>1 080</b>	-	<b>23</b>	<b>223</b>	<b>9</b>	<b>1 317</b>
<b>Communications</b>	<b>10 783</b>	-	<b>4 546</b>	<b>9 031</b>	<b>31</b>	<b>24 330</b>
Roads and transport	3 274	-	3 079	8 124	2	14 475
Inland and coastal waterways	47	-	3	1	-	51
Public transport	7 419	-	1 464	907	29	9 760
Other	44	-	-	-	-	44
<b>Commerce and industrial development</b>	<b>14 673</b>	-	<b>1 815</b>	<b>5 272</b>	<b>3 721</b>	<b>18 039</b>
Commerce etc.	735	-	166	484	3	1 381
General industrial development	13 864	-	1 649	4 788	3 718	16 584
Other	74	-	-	-	-	74
<b>4. Other functions</b>	<b>91 631</b>	<b>13</b>	<b>414</b>	<b>4 123</b>	<b>42 571</b>	<b>53 610</b>

<b>Expenditure by unclassified functions</b>	<b>91 631</b>	<b>13</b>	<b>414</b>	<b>4 123</b>	<b>42 571</b>	<b>53 610</b>
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<sup>1</sup> Taxes on waste water have been calculated net.



Table 433

## Subsidies

	1999	2000*	2001*	2002*
	DKK mio.			
<b>Subsidies, total</b>	<b>37 201</b>	<b>36 716</b>	<b>36 595</b>	<b>35 362</b>
<b>Analysed by recipients:</b>				
Subsidies to quasi public corporations	8 278	8 820	9 777	10 543
Subsidies to other enterprises	18 748	18 518	17 680	15 977
Subsidies to EU schemes	10 175	9 378	9 138	8 842
<b>Analysed by kind and scheme:</b>				
<b>1. Subsidies on products, total</b>	<b>19 034</b>	<b>18 883</b>	<b>19 296</b>	<b>19 791</b>
a. EU schemes, total	8 505	8 174	8 008	7 767
Of which:				
Export subsidy schemes	3 519	2 783	1 999	1 805
Other EU schemes	4 987	5 391	6 009	5 962
b. Danish schemes, total	10 529	10 710	11 288	12 024
Of which:				
The Danish State Railways	5 717	5 755	6 256	6 685
Local government buses, etc.	771	1 046	1 485	1 460
<b>2. Other subsidies on production, total</b>	<b>18 166</b>	<b>17 832</b>	<b>17 299</b>	<b>15 571</b>
a. EU schemes, total	1 669	1 204	1 130	1 075
b. Danish schemes, total	16 497	16 628	16 169	14 496
Of which:				
Interest subsidies	4 746	4 873	5 413	4 800
Other private enterprises	3 604	4 979	5 113	3 941
<b>Analysed by source of finance:</b>				
a. EU schemes, total	10 175	9 378	9 138	8 842
b. EU share of EU schemes, total	9 859	9 093	8 882	8 550
c. Danish share of EU schemes, total	316	284	256	292
d. Danish schemes, total	27 026	27 338	27 457	26 520
e. Financed by Denmark, total	27 341	27 622	27 713	26 812

Table 434

## Current transfers to households from the general government sector

	1999	2000*	2001*	2002*
	DKK mio.			
<b>Current transfers, total</b>	<b>214 680</b>	<b>221 234</b>	<b>229 630</b>	<b>236 482</b>
<b>Social benefits other than social transfers in kind</b>	<b>198 957</b>	<b>205 351</b>	<b>213 415</b>	<b>219 752</b>
Civil servants' pensions	13 850	14 552	15 406	15 779
Special pension schemes	3 197	3 403	3 701	3 948
Old-age and early-retirement pensions	83 538	85 147	88 464	90 053
Early-retirement pay	20 665	21 378	21 848	22 522
Unemployment benefit	17 284	17 490	17 254	18 100
Cash benefits under Social Asst. Act	15 761	16 933	18 345	18 260
Gross rehabilitation benefit	4 011	4 210	4 138	4 881
Sickness and maternity benefit	12 188	13 108	14 270	15 240
Child and youth allowances	3 230	3 326	3 456	3 526
Sabbatical leave, child care	1 823	1 884	1 816	1 695
Family allowance	10 344	10 830	11 283	11 777
Housing subsidies	8 658	8 644	8 864	8 811
Other transfers	4 407	4 447	4 570	5 160
<b>Other current transfers, total</b>	<b>15 723</b>	<b>15 883</b>	<b>16 215</b>	<b>16 731</b>
Education grants	7 767	8 223	8 842	9 836
Sabbatical leave, education	1 624	892	494	10
Other	6 332	6 768	6 878	6 885

Table 435 (continued)

## Total taxation

	2000*	2001*	2002*
	DKK mio.		
<b>Total taxation</b>	<b>633 497</b>	<b>659 978</b>	<b>666 440</b>
<b>National accounts distribution:</b>			
<b>Danish schemes</b>			
Taxes on production and imports	219 961	229 405	238 843
Current taxes on income, wealth etc.	378 579	396 067	400 285
Social contributions	29 396	29 345	22 642
Capital taxes	2 861	2 701	2 540
<b>EU schemes</b>			
Taxes on production and imports	2 700	2 460	2 131
<b>Distribution by type of tax:</b>			
<b>Income taxes, total</b>	<b>373 177</b>	<b>390 286</b>	<b>394 162</b>
Personal income tax	333 557	348 110	354 111
State income tax	77 031	75 937	67 038
County income tax	56 122	60 551	63 102
Municipality income tax	122 808	130 263	139 539
Church tax	4 049	4 278	4 529
Special contribution to labour market funds	56 738	59 164	61 378
Tax on imp. income from owner-occupied dwelling	8 404	9 496	10 200
Other personal income taxes	8 405	8 421	8 324
Corporation tax	30 706	41 449	39 649
Real interest tax	8 774	630	300
Property release and surrender tax	140	97	102
<b>Compulsory fees, total</b>	<b>100</b>	<b>115</b>	<b>115</b>
<b>Compulsory contrib. to social-security schemes</b>	<b>29 396</b>	<b>29 345</b>	<b>22 642</b>
Social contributions from employees	24 985	24 952	18 226
Social contributions from employers	4 411	4 393	4 415
<b>Other labour market contributions</b>	<b>2 258</b>	<b>3 438</b>	<b>3 320</b>
Labour market contributions from employers	2 258	3 438	3 320
<b>Taxes on wealth, real property, etc.</b>	<b>23 356</b>	<b>24 762</b>	<b>26 190</b>
Inheritance tax and gift tax	2 861	2 701	2 540
Motor vehicle weight duty	6 930	7 406	7 850
Taxes on real property	13 565	14 656	15 800
<b>Taxes on goods and services</b>	<b>205 081</b>	<b>211 899</b>	<b>219 882</b>
VAT	123 777	128 549	133 256
Tax on wage totals	3 365	3 939	3 738
Customs and import duties	2 388	2 261	1 983
Taxes on specific goods	66 695	67 608	70 877
Vehicle registration duty	13 850	12 288	14 487
Energy taxes	32 987	35 507	37 275
Pollution duties	2 683	2 724	2 870
Tobacco duties	7 629	7 582	7 679
Duties on beer, wine and spirits	4 532	4 316	4 304
Other taxes on specific goods	5 014	5 189	4 262
Taxes on specific transactions	4 233	4 964	5 234
Stamp duty	4 156	4 896	5 192
Other taxes on specific transactions	76	68	42
Taxes on specific services	4 570	4 433	4 649
Turnover tax on football pools etc.	953	944	916
Tax on insurance of vehicles and leisure craft	1 543	1 572	1 890
Other taxes on specific services	2 073	1 917	1 843
Other duties	53	144	144
<b>Other production taxes</b>	<b>130</b>	<b>133</b>	<b>129</b>

Table 435

## Total taxation

	2000*	2001*	2002*
	DKK mio.		
<b>Distribution by receiving sub-sector</b>			
Central government	393 973	405 438	405 206
Social security funds	29 394	29 327	22 607
Counties	63 115	68 191	71 322
Municipalities	144 315	154 561	165 176
Supranational authorities (EU)	2 700	2 460	2 131
	per cent		
<b>Tax incidence<sup>1</sup>, total</b>	<b>49.5</b>	<b>49.8</b>	<b>49.1</b>
Taxes on production and imports	17.4	17.5	17.7
Current taxes on income, wealth, etc.	29.6	29.9	29.5
Compulsory contribution to social security	2.3	2.2	1.7
Taxes on capital	0.2	0.2	0.2

<sup>1</sup> Taxes and duties in percentage of gross domestic product.

Table 436

## Danish official aid to developing countries

	2001	2002	2003 <sup>1</sup>
	DKK thousand		
<b>Total official aid</b>	<b>11 403 600</b>	<b>10 621 800</b>	<b>10 645 000</b>
<b>Bilateral aid, total</b>	<b>6 439 600</b>	<b>5 876 400</b>	<b>5 953 100</b>
Projects and project aid			
Africa	2 592 600	2 312 000	2 120 400
Asia	995 600	878 800	900 500
Latin America	370 100	384 500	336 000
Special project aid	177 300	194 800	142 000
Grants through NGOs	985 300	892 900	900 500
Transitional assistance to the western Balkans	197 300	140 100	75 000
Aid to regional areas and localities	•	•	140 000
Personnel	596 200	483 500	528 000
Debt relief	•	160 600	163 700
Various credit facilities	249 800	165 400	300 000
Other bilateral activities	195 800	180 500	239 000
Human rights and democratising	79 600	83 400	108 000
<b>Multilateral aid, total</b>	<b>4 320 200</b>	<b>4 087 300</b>	<b>4 035 900</b>
United Nations Development Programme	525 600	439 900	440 600
United Nations Children's Fund (UNICEF)	213 700	191 200	193 000
United Nations Population and Health Programme	383 000	294 400	293 000
United Nations Agricultural and Food Programme	277 800	234 700	210 700
Global environmental programmes	119 500	136 900	145 500
Other United Nations aid programmes	246 800	246 500	314 800
World Bank Group	560 400	523 700	435 800
Regional banks	52 300	34 100	54 100
Regional and other funds	249 000	470 300	347 000
EU development aid	118 800	231 500	328 500
Multilateral regional aid and temporary aid	182 800	173 000	148 000
International development studies	97 800	80 800	80 000
Various multilateral contributions	137 400	100 300	112 900
Humanitarian organizations	259 000	227 100	242 000
Extraordinary humanitarian contributions and International Humanitarian Emergency	851 500	557 900	550 000
Thematic multilateral aid	44 900	144 700	140 000
Current expenditure	627 200	650 300	631 000
Purchases of real property	16 600	7 800	25 000

<sup>1</sup> Grants according to the Danish appropriation act 2003

Source: Danish Ministry of Foreign Affairs, *DANIDA*.

Table 437

## Bilateral official aid to developing countries 2002

	Programme and project aid	Other grants, aid <sup>1</sup>	Total <sup>2</sup>		Programme and project aid	Other grants, aid <sup>1</sup>	Total <sup>2</sup>
	DKK mio.				DKK mio.		
<b>Total</b>	<b>3 910,16</b>	<b>1 073,35</b>	<b>5 876,42</b>	China	-	90,77	91,32
<b>Africa, total</b>	<b>2 425,74</b>	<b>242,64</b>	<b>2 962,41</b>	East Timor	-	2,00	2,00
Africa	6,90	-	10,19	Gaza Strip	19,49	7,26	43,11
Africa south of Sahara	-	-	0,44	Georgia	-	-	0,70
Algeria	-	0,13	0,13	India	144,13	10,80	182,25
Angola	-	-	15,20	Indonesia	0,23	6,64	13,00
Benin	179,75	6,77	186,52	Jordan	-	0,69	0,69
Burkina Faso	174,82	2,30	181,12	Kazakhstan	-	-	1,77
Cameroun	-	61,54	61,54	Kyrgyzstan	-	0,38	4,38
Cap Verde	-	-	0,42	Laos	-	-	5,30
Central Africa	18,00	-	18,00	Maldives	-	0,96	0,96
Central African Republic	-	-	-0,03	Middle East	0,91	0,31	1,23
Egypt	106,19	20,50	126,72	Mongolia	-	-	7,42
Eritrea	69,91	5,60	80,29	Nepal	155,75	23,86	195,05
Ethiopia	-	-0,15	21,12	Oceania	-	-	-0,14
Gambia	1,19	-	1,28	Pakistan	-	0,20	3,88
Ghana	356,68	12,13	404,07	Philippines	2,73	9,88	30,71
Guinea-Bissau	1,95	0,63	2,60	Solomon Islands	-	-	0,97
Kenya	75,17	13,14	91,53	Sri Lanka	-	1,92	6,78
Lesotho	-0,16	0,59	-0,49	Tajikistan	-	-	0,47
Liberia	-	-	0,51	Thailand	0,05	1,58	9,72
Madagascar	-	0,05	0,04	Viet Nam	262,70	59,72	341,99
Malawi	22,59	8,54	47,52	<b>Latin America, total</b>	<b>390,23</b>	<b>57,87</b>	<b>609,84</b>
Mali	-	-	0,49	Argentina	-	0,10	0,10
Morocco	-	0,36	0,36	Bolivia	205,15	10,05	239,28
Mozambique	331,69	29,49	393,94	Brazil	-	0,40	0,40
Namibia	-0,10	-	3,93	The Caribbean Islands	-	-	0,20
Niger	40,31	2,41	53,54	Central America	19,65	0,52	44,78
Nigeria	-	0,18	0,24	Chile	-	0,18	0,18
Rwanda	-	-0,10	3,84	Columbia	-	0,53	1,53
SADCC	3,82	-	11,89	Costa Rica	-	0,26	0,26
Sahel	1,18	-	1,18	Cuba	-	-	-0,03
Senegal	-	-	7,14	Dominican Rep.	-	0,53	3,50
Sierra Leone	-	2,94	3,18	Ecuador	-	29,88	38,11
Somalia	10,20	0,10	11,31	El Salvador	-0,11	-	10,45
South African Republic	62,87	3,11	73,55	Guatemala	0,24	2,10	36,10
Southern Africa	2,50	-	6,03	Haiti	-	-	0,56
Sudan	-	0,02	4,38	Honduras	0,01	1,25	18,44
Tanzania	459,70	30,91	510,40	Latin America	-	-	1,75
Togo	-	-	1,05	Mexico	-	0,96	0,96
Uganda	266,73	23,64	347,56	Nicaragua	165,29	9,86	196,98
Western Africa	-	3,40	3,40	Panama	-	-	3,00
Zambia	219,25	7,87	238,88	Peru	-	1,27	17,56
Zimbabwe	14,61	6,54	37,40	South America	-	-	-4,27
<b>Asia, total</b>	<b>932,55</b>	<b>266,28</b>	<b>1 413,50</b>	<b>The Balkans, total</b>	<b>140,08</b>	<b>87,74</b>	<b>235,21</b>
Afghanistan	34,82	3,90	61,08	Albania	20,06	1,78	25,67
Armenia	-	-	0,64	Kosovo	119,35	-	119,35
Asia	2,59	0,11	7,32	Macedonia	-	-0,35	3,21
Bangladesh	242,00	23,93	294,33	Serbia-Montenegro	0,67	86,31	86,98
Bhutan	67,16	13,15	80,32	<b>Not broken down by country<sup>3</sup></b>	<b>21,56</b>	<b>418,81</b>	<b>655,47</b>
Burma	-	5,47	6,96				
Cambodia	-	2,75	19,33				

Note. The negative amounts given in the table relate to projects, where the extent of co-operation on bilateral assistance is insignificant, implying that aid is not paid every year to the country concerned. In connection with finalizing these projects, there are amounts that have not been spent and which are to be repaid, and consequently appear as negative amounts.

<sup>1</sup> Other bilateral assistance includes personnel service, various credit facilities, research, projects in Denmark, IFU-activities, information activities, Human Rights, and democratization, etc. <sup>2</sup> The Total sum includes programme and project aid, other grants aid, and grants through NGOs <sup>3</sup> Assistance not broken down by country includes costs of interregional issues, costs of posting volunteers, research assistance, projects in Denmark, etc.

Source: Danish Ministry of Foreign Affairs, *Department of International Development Co-operation (DANIDA)*