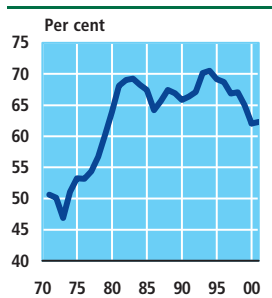


Public finance

1. Developments in the general government sector

Figure 1
Current and capital expenditure as a pct. of GDP at factor cost 1971-2001



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 51 pct. of GDP at factor cost, and in 1983 this percentage had risen to about 69 pct. 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. Over the last couple of years there is a vague tendency towards a fall in the proportion of current and capital expenditure of GDP at factor cost.

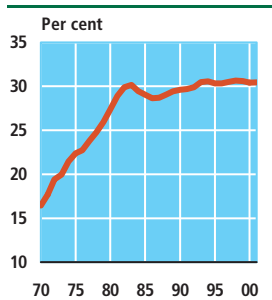
There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home, which they used to take care of are now looked after by the general government sector (e.g. care of children and the elderly).

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 pct. of total employment 1970-2001



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 pct. of the total number employed. The corresponding percentage for 1981 was 30 pct.

Expenditure by type of transaction

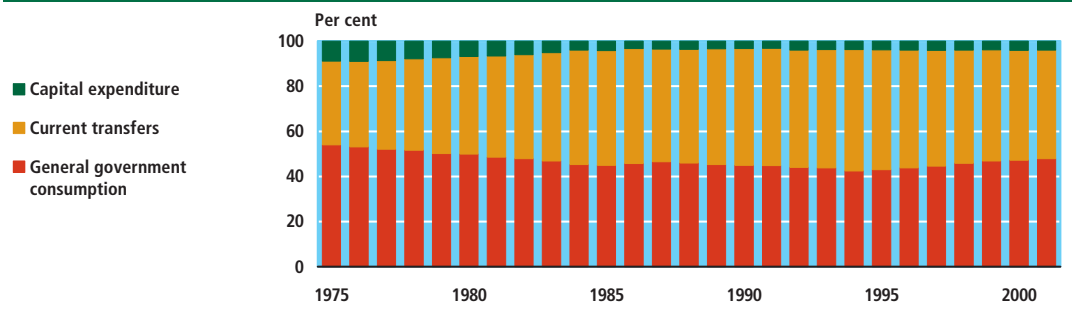
In addition to the change in public expenditure as a proportion of GDP at factor costs, there has also been change in the composition of expenditure. Expenditure by type of transaction shows that general government consumption comprises a falling proportion of total expenditure. General government consumption 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 inter-

Public finance

est. Also the percentage of capital expenditure has fallen. Capital expenditure covers such things as investment in schools, hospitals, and roads.

Figure 3

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



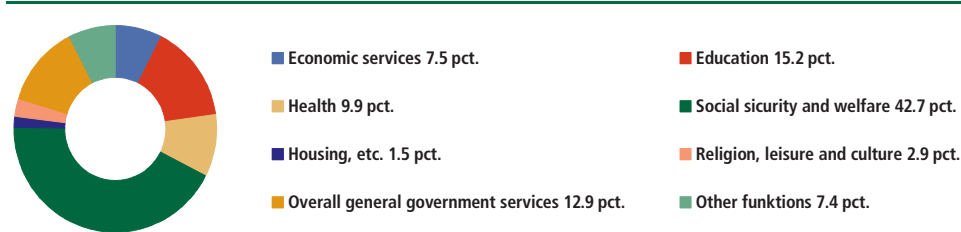
Expenditure by function

Figure 4 analyses general government expenditure by function. 72 pct. of expenditure in 2001 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 (42.7 per cent), which includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 15.2 per cent and 9.9 per cent of total expenditure, respectively. Expenditure on housing, religion, leisure, and culture only accounts for 1.5 per cent and 2.9 per cent, respectively.

Figure 4

Current and capital expenditure by function 2001



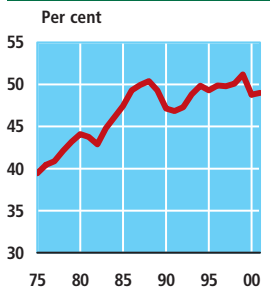
Expenditure on overall general government services amounts to 12.9 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure which historically has been the basis for the general government sector. Furthermore, 7.5 per cent of expenditure was spent on the economic services and 7.4 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.

Public finance

2. Funding general government expenditure

Figure 5
Tax burden as a per cent of GDP 1971-2001



Fall in tax burden in 2000

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 pct. in 1971 to 50.4 pct. in 1999. Most of the increase in the tax burden can be traced to the 1980s. The period following and up to now has shown an almost constant tax burden. In 2000 and 2001, the tax burden fell to approximately 49 per cent.

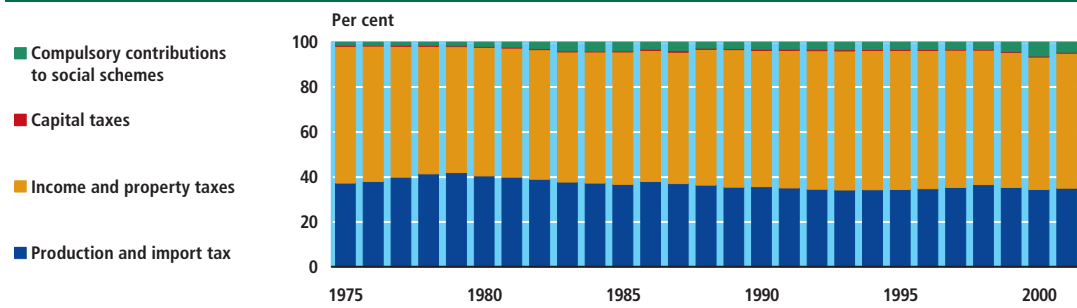
No changes in the tax structure

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 2001 they amounted to 60.2 pct. of total taxes, against 55.2 pct. 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 35.0 pct. of total taxes in 2001 against 40.8 pct. 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 1975-2001

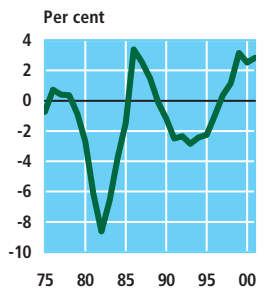


Capital taxes and compulsory contributions to social schemes are not significant in terms of revenue. The latter is important in other countries, but not in Denmark where welfare benefits are funded by non-earmarked taxes and where social benefits are granted without reference to people's attachment 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 pct. of GDP 1971-2001



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 after 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 pct. 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.

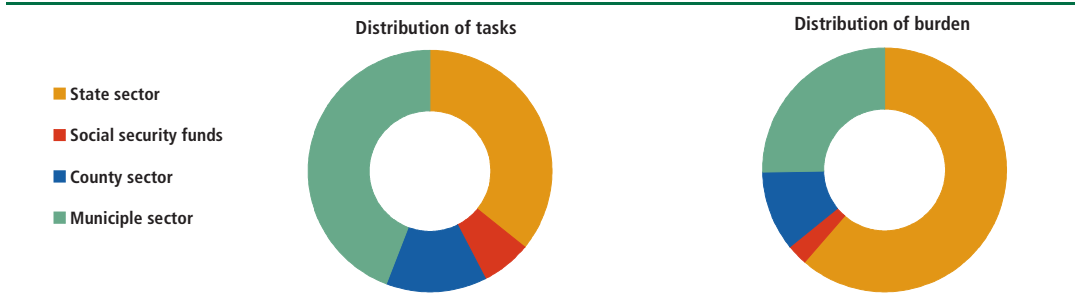
The public-sector surplus described above has been applied in notifications of the public-sector deficit and public debt in connection with assessment of convergence for the EMU.

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 2001



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 expenditure 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

Public finance

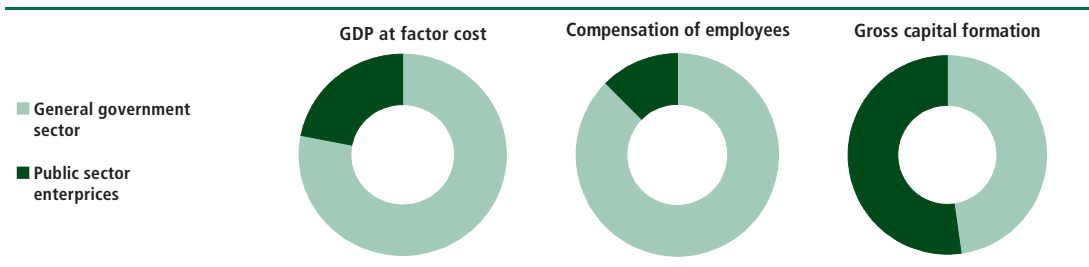
state refunds the other sub sectors for a number of costs, particularly statutory costs in the social area. In an international context, general government in Denmark is characterised by a high degree of decentralisation.

5. The public sector

About 25 pct. of GDP at factor cost is created by public enterprises. Public enterprises employ only a relatively small proportion of all public employees in that no more than approximately 16 pct. of total pay is paid by public enterprises. On the other hand, over half of gross capital formation takes place in the public enterprises.

Figure 9

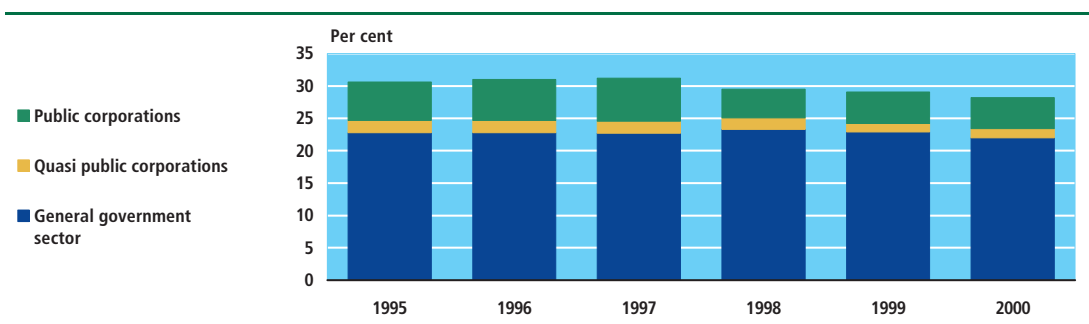
The public sector divided into general government sector and public enterprises 2000



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.

Figure 10

GDP at factor cost for the public sector as a pct. 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 pct. 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

Public finance

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 Danmark 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

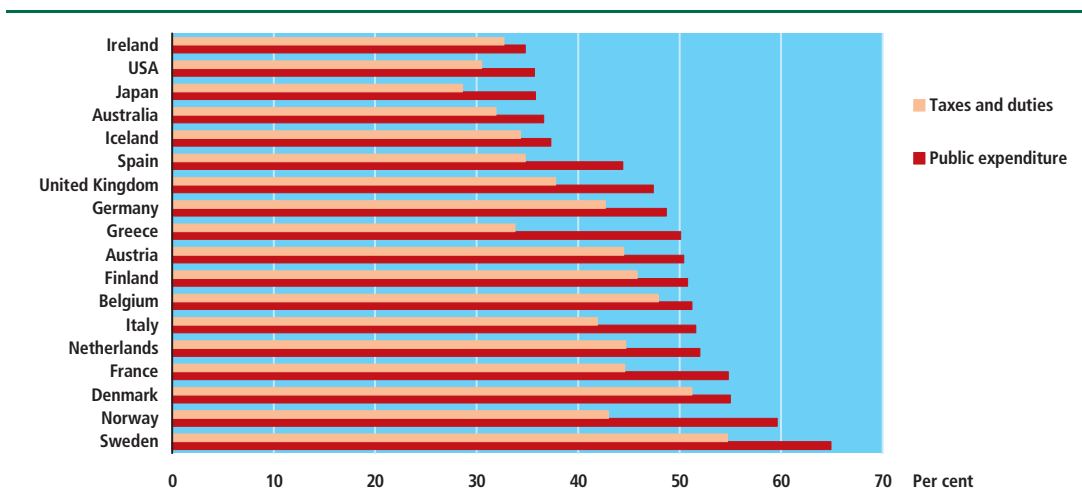
Public expenditure amounts to a relatively large proportion of GDP

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 pct. of GDP 1999



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 400

Central government finance. Summary

	2001*			2002*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	DKK mio.					
§ 1. Queen Margrethe II	51.5	•	51.5	57.0	•	57.0
§ 2. Members of the Royal House	15.8	•	15.8	7.7	•	7.7
§ 3. Danish Parliament	716.9	•	716.9	786.8	•	786.8
§ 5. Prime Minister's Department	103.1	•	103.1	108.4	•	108.4
§ 6. Royal Danish Ministry of Foreign Affairs	14 103.2	44.0	14 059.2	12 488.1	44.0	12 444.1
§ 7. Ministry of Finance	3 274.6	1 224.2	2 050.4	2 917.1	534.6	2 382.5
§ 8. Ministry of Economic and Business Affairs	6 924.4	3 677.7	3 246.7	5 104.6	3 002.0	2 102.6
§ 9. Ministry of Taxation	3 426.4	137.4	3 289.0	3 374.3	122.8	3 251.5
§ 11. Ministry of Justice	9 825.5	2 395.8	7 429.7	10 133.6	2 534.1	7 599.5
§ 12. Ministry of Defence	17 090.5	23.6	17 066.9	17 237.9	22.6	17 215.3
§ 15. Ministry of Social Affairs	86 249.5	0.2	86 249.3	93 258.5	0.2	93 258.3
§ 16. Ministry of the Interior and Health	39 171.8	9.8	39 162.0	38 007.0	9.8	37 997.2
§ 17. Ministry of Employment	77 976.3	-282.6	78 258.9	77 195.1	-188.3	77 383.4
§ 18. Ministry of Refugee, Immigration and Integration Affairs	4 541.4	•	4 541.4	5 680.4	•	5 680.4
§ 19. Ministry of Science, Technology and Innovation	10 810.2	•	10 810.2	11 985.1	285.0	11 700.1
§ 20. Ministry of Education	29 344.8	48.4	29 296.4	29 246.2	41.4	29 204.8
§ 21. Ministry of Culture	3 894.1	•	3 894.1	3 883.1	•	3 883.1
§ 22. Ministry of Ecclesiastical Affairs	415.3	•	415.3	421.9	•	421.9
§ 23. Ministry of the Environment	2 657.1	40.0	2 617.1	1 728.7	40.0	1 688.7
§ 24. Ministry of Food, Agriculture and Fisheries	3 075.1	•	3 075.1	2 888.1	•	2 888.1
§ 28. Ministry of Transport	7 066.0	469.4	6 596.6	6 748.9	70.6	6 678.3
§ 34. Labour Market Funds	•	75 388.0	-75 388.0	•	80 682.6	-80 682.6
§ 35. General reserves	5 675.4	•	5 675.4	7 169.0	500.0	6 669.0
§ 36. Pensions	10 097.0	•	10 097.0	10 777.1	•	10 777.1
Total	336 505.9	83 175.9	253 330.0	341 204.6	87 701.4	253 503.2
§ 37. Interests	48 069.4	8 163.9	39 905.5	44 210.0	7 452.1	36 757.9
§ 38. Taxes and duties	25 272.5	348 373.1	-323 100.6	26 896.0	337 594.5	-310 698.5
Total Surplus	409 847.8	439 712.9	-29 865.1	412 310.6	432 748.0	-20 437.4
	•	29 865.1	-29 865.1	•	20 437.4	-20 437.4
Current investment and lending budget	•	26 087.6	-26 087.6	•	16 468.3	-16 468.3
§ 40. Bond purchases. etc.	2 084.2	•	2 084.2	5 902.7	•	5 902.7
§ 41. Changes in investment portfolio. etc.	•	234.3	-234.3	•	-16 356.3	16 356.3
§ 42. Repayment of central government debt	24 237.7	•	24 237.7	-5 790.7	•	-5 790.7
Total	26 321.9	26 321.9	0	112.0	112.0	0

Source: Appropriation Act 2002.

Table 401 (continued) Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2000	Budget 2001	Appropriation accounts 2002
	DKK mio.		
§ 1. Queen Margrethe II	48.5	51.5	57.0
1. Central government grants	48.5	51.5	57.0
§ 2. Members of the Royal House	15.2	15.8	7.7
1. Civil list (apanage)	15.2	15.8	7.7
§ 3. Danish Parliament	641.7	716.9	786.8
1. Expenditure in connection with the Danish Parliament	475.2	534.5	597.4
2. The Ombudsman	28.9	35.3	36.1
3. Auditing	137.5	147.1	153.3
§ 5. Prime Minister's Department	101.1	103.1	108.4
1. Joint expenditure	101.1	103.1	108.4
§ 6. Royal Danish Ministry of Foreign Affairs	13 712.8	14 103.2	12 488.1
1. Foreign service, etc.	1 788.3	1 942.5	1 232.2
2. International organizations	343.4	338.8	343.0
3. Official assistance to developing countries	11 493.8	11 393.0	10 491.0
4. Danish Export Council	87.3	428.9	421.9
§ 7. Ministry of Finance	3 643.8	3 274.6	2 917.1
1. Public economics	260.7	-500.6	-575.7
2. Greenland and the Faroe Islands	3 383.1	3 775.2	3 492.8
Greenland	2 725.1	2 793.3	2 877.3
The Faroe Islands	658.0	981.9	615.5
§ 8. Ministry of Economics and Business Affairs	10 067.0	6 924.4	5 104.6
1. Joint expenditure	186.5	206.3	174.9
2. Business adjustment and consumer conditions	238.5	289.4	286.6
3. Industry development and housing	1 247.7	1 379.5	-182.7
4. Subsidized housing construction, etc.	5 369.6	2 667.6	3 099.6
5. Statistics	198.8	210.3	216.2
6. Energy	2 440.6	1 797.0	1 142.3
7. Shipping	385.3	374.3	367.7
§ 9. Ministry of Taxation	3 571.7	3 426.4	3 374.3
1. Joint expenditure	182.9	209.9	185.1
2. Management of taxes and duties	3 388.7	3 216.5	3 189.2
§ 11. Ministry of Justice	9 437.1	9 825.5	10 133.6
1. Joint expenditure	223.9	242.7	254.4
2. Police	6 070.0	6 322.8	6 609.4
3. Criminal administration system	1 586.9	1 691.2	1 697.9
4. Administration of justice	1 556.3	1 568.8	1 571.9
§ 12. Ministry of Defence	17 134.9	17 090.5	17 237.9
1. Joint expenditure	153.5	257.4	268.6
2. Military defence	16 753.1	16 629.1	16 742.9
3. Civil activities	228.3	204.0	226.4
Administration of Danish waters, etc.	214.6	193.4	215.6
Other civil activities	13.7	10.6	10.8

Source: Appropriation Act 2002.

Table 401 (continued) Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2000	Budget 2001	Appropriation accounts 2002
DKK mio.			
§ 15. Ministry of Social Affairs	82 132.0	86 249.5	93 258.5
1. Joint expenditure	650.3	1 750.2	7 525.1
2. Family/young persons' allowances	1 900.5	1 979.9	2 036.5
Family/young persons' allowances	1 772.2	1 856.4	1 884.8
Other family allowances	128.4	123.5	151.7
3. Individual rent subsidies	6 078.7	6 227.9	6 435.0
Rent subsidies paid to pensioners	5 092.2	5 170.4	5 309.9
Other individual rent subsidies	986.5	1 057.5	1 125.1
4. Cash benefits	1 212.8	1 260.9	1 087.0
Temporary cash benefits, etc.	262.2	241.5	270.1
Help to refugees	98.9	76.7	79.6
Benefits for the care of children	580.6	595.0	668.7
Benefits for the care of disabled adults	254.9	273.9	41.5
Survivor's benefits	16.1	73.8	27.1
5. Benefits for and care of the disabled	159.2	105.9	128.7
Housing benefits for residential nursing homes	83.3	-	-
Benefits for and care of the disabled	75.9	105.9	128.7
6. Other social security schemes	732.6	853.2	973.4
Reception centres	333.3	342.2	348.2
Benefits for psychiatric patients who are not hospitalised	158.5	157.4	163.0
Benefits for socially maladjusted groups	240.7	353.6	462.2
7. Social security pension payments	71 397.9	74 071.5	75 072.8
Old-age pension	56 008.1	58 211.2	59 671.0
Highest and intermediate early retirement pension	16 100.1	16 177.7	16 279.7
Ordinary early retirement pension	6 586.3	6 473.4	5 960.9
Personal pension supplement	830.6	1 147.7	1 020.0
ATP contribution on early retirement pension and supplementary pension	42.8	50.1	68.5
Reserved for reform of voluntary early retirement pay	-	-68.6	2.7
Transfers from the Social Pension Fund	-8 170.0	-7 920.0	-7 930.0
Early retirement pension	-	-	-
§ 16. Ministry of Interior and Health	42 182.0	39 171.8	38 007.0
1. Joint expenditure	1 052.1	1 143.4	1 102.2
2. Prevention	60.6	86.9	67.5
3. Education and research	219.2	268.3	275.1
4. The primary health service	33.9	19.4	25.0
5. Hospitals, etc.	997.2	1 090.4	2 625.0
6. Emergency services	430.5	408.1	410.7
7. Grants, etc. to local governments	39 408.5	36 155.3	33 501.5
§ 17. Ministry of Employment	74 508.1	77 976.3	77 195.1
1. Joint expenditure	74.5	264.1	40.6
2. Working environment	1 181.8	1 326.1	1 247.1
3. Unemployment insurance	53 577.6	54 510.1	55 824.7
Joint expenditure	363.5	338.7	380.5
Unemployment benefit	17 510.0	18 000.0	18 100.0
Early retirement pay	18 453.2	19 904.0	20 530.0
Transitional benefits	2 929.3	2 300.0	2 000.0
Cash benefits	4 394.8	4 463.9	4 000.1
Maternity benefits	4 846.6	4 978.7	5 756.2
Sickness benefits	4 857.6	4 314.0	4 893.7
Repayments	222.7	210.8	164.2

Table 401 (continued) **Specification of central government finance, net expenditure**

Current, investment and lending budget	Accounts 2000	Budget 2001	Appropriation accounts 2002
	DKK mio.		
4. Labour-market services	19 674.3	21 876.0	20 082.7
Joint expenditure	153.3	138.7	115.6
Public employment offices and business services	1 082.0	1 061.9	1 013.0
Active labour market policy	12 247.6	13 911.6	11 195.8
Active social policy	5 990.5	6 340.9	7 328.3
Other employment-creating schemes	200.8	343.8	430.0
§ 18. Ministry of Refugee, Immigration and Integration Affairs	3 233.5	4 541.4	5 680.4
1. Joint expenditure	252.9	279.0	361.9
2. Asylum applicant	1 197.9	1 142.7	1 225.3
3. Integration	1 782.7	3 119.7	4 093.2
Integration programme and Danish classes	1 576.9	2 857.4	3 896.6
Efforts concerning integration on the labour market	54.2	50.3	49.5
Efforts concerning building areas	68.9	127.1	74.9
Other integration initiatives etc.	82.6	84.9	72.2
§ 19. Ministry of Science, Technology and Innovation	10 213.8	10 810.2	11 985.1
1. Joint expenditure	642.9	1 590.9	1 245.8
2. Research and further education	7 577.9	7 461.0	9 012.2
3. Danish Research Council	914.3	517.4	693.5
4. Research institutions	365.4	320.2	397.0
5. Information technology, telecommunic.	64.8	241.5	32.9
6. Competence and technology	648.6	679.2	603.7
§ 20. Ministry of Education	26 214.8	29 344.8	29 246.2
1. Administration, etc.	81.2	114.6	-179.5
2. Basic school	2 340.2	1 499.9	2 606.1
3. Vocationally-oriented youth education	4 757.2	4 905.8	4 881.4
4. General and vocational upper-secondary education	1 816.3	1 946.5	2 092.4
5. Other youth education, etc.	818.7	809.3	735.6
6. Further education, etc.	3 449.7	4 055.7	4 130.3
7. Community education and adult, and further education and training	3 288.7	3 897.3	3 497.1
8. Cross-disciplinary and international activities	575.7	616.1	611.3
9. Assistance schemes, etc.	9 087.0	10 499.6	10 871.5
State Education Fund's financial assistance to students	7 941.9	8 688.4	8 888.7
Transport assistance	134.5	141.8	145.6
Adult education assistance	1 001.9	1 532.8	1 711.2
Other assistance schemes	8.7	136.6	126.0

Table 401 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2000	Budget 2001	Appropriation accounts 2002
DKK mio.			
§ 21. Ministry of Culture Affairs	3 617.9	3 894.1	3 883.1
1. Joint expenditure	242.1	312.5	234.4
2. Artistic and literary activities	1 474.4	1 604.5	1 548.7
Financial assistance to artists, authors, etc.	313.3	339.3	305.0
Music	255.0	285.3	265.6
Theatres	593.3	619.2	602.2
Films	312.7	360.7	375.9
3. Preservation and presentation of the cultural heritage	1 169.2	1 281.5	1 323.2
Libraries	528.5	609.8	594.5
Archives, etc.	110.7	133.1	142.6
Museums, etc.	529.9	538.6	586.1
4. Further education	724.0	695.2	764.4
5. Radio and TV	8.2	0.4	12.4
§ 22. Ministry of Ecclesiastical Affairs	390.9	415.3	421.9
1. Joint expenditure	40.7	40.8	41.2
2. The Danish National Church	347.6	372.0	378.2
3. Churches and cemeteries	2.7	2.5	2.5
§ 23. Ministry of Environment	2 213.2	2 657.1	1 728.7
1. Joint expenditure	168.2	129.9	185.1
2. Environmental protection	980.6	1 324.6	543.3
3. Environmental surveys	137.8	152.6	151.7
4. Forestry, landscape and planning research	35.1	29.9	33.5
5. Forest and nature management	571.3	714.6	516.6
6. Geological research and surveys	136.8	138.1	130.2
7. Map production	183.4	167.4	168.3
§ 24. Ministry of Food, Agriculture and Fisheries	3 151.5	3 075.1	2 888.1
1. Joint expenditure	169.6	141.6	172.9
2. General farming and fishing	1 188.6	1 181.7	1 126.2
3. Control, combating of diseases and research	1 566.3	1 781.8	1 599.0
4. Market schemes	227.0	-30.0	-10.0
§ 28. Ministry of Transport	5 820.3	7 066.0	6 748.9
1. Joint expenditure	1 007.5	1 082.3	1 007.2
2. Road traffic	615.2	662.7	706.6
3. Aviation and meteorology	141.1	138.3	120.5
4. Ports, coasts, and ferry services	59.8	56.0	165.1
5. Railway traffic	3 996.7	5 126.7	4 749.5
§ 34. Labour market funds	-73 942.2	-75 388.0	-80 682.6
1. Unemployment benefit fund	-73 942.2	-75 388.0	-80 682.6
§ 35. General reserves	4 478.3	5 675.4	7 169.0
1. Reserves, etc.	-	1 120.4	2 389.0
VAT rebates	4 478.3	4 555.0	4 780.0
§ 36. Pensions	9 609.4	10 097.0	10 777.1
1. Civil servants' pensions	4 249.0	4 463.2	4 671.6
2. State-guarantees pension schemes	4 254.4	4 532.0	4 930.7
3. Administrative expenditure, etc.	47.2	52.0	50.8
4. Pensions public servants' pensions	-0.8	-0.2	-1.0
5. Indexed pension schemes	1 059.5	1 050.0	1 125.0

Table 401 (continued) Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2000	Budget 2001	Appropriation accounts 2002
	DKK mio.		
§ 37. Interests	48 746.4	45 069.4	44 210.0
1. Interest on central government debt	48 746.4	45 860.2	41 537.1
Domestic central government debt	44 722.1	41 218.0	37 904.6
Foreign central government debt	4 024.3	4 642.2	3 632.5
2. Adjustment of provisions	-	2 209.2	2 672.9
3. Accounts with the Danish National Bank and the Mortgage Bank, etc.	5 470.4	5 428.5	5 149.9
4. Social Pension Fund	-437.6	426.0	-145.3
5. Interest on bond purchases, etc.	1 316.3	2 309.4	2 447.5
6. Interest on bond purchases, etc., plant	-97.0	-78.3	-58.2
§ 38. Taxes and duties	-322 680.3	-323 100.6	-310 698.5
1. Taxes on income and wealth	-121 902.2	-112 178.4	-117 037.0
Personal taxation	-80 878.6	-75 273.9	-83 820.4
Family allowance	10 828.0	11 275.0	11 775.0
Corporation tax, etc.	-29 849.9	-28 579.0	-31 594.0
Pensions profits tax	-17 742.8	-15 000.0	-8 800.0
Stamp duties etc.	-4 130.4	-4 500.0	-4 500.0
Other taxes	-128.5	-100.5	-97.6
2. Customs and excise duties	-211 033.6	-222 071.7	-206 573.5
Value added tax	-134 226.6	-142 370.0	-126 400.0
Duties on energy products, etc.	-28 499.2	-31 350.0	-31 435.0
Duties on motor vehicles	-22 809.8	-21 685.0	-22 080.0
Environmental taxes	-9 321.0	-9 639.5	-9 478.0
Duties on gambling, etc.	-1 355.5	-1 530.0	-1 687.0
Other excise duties	-14 821.5	-15 497.2	-15 493.5
4. Labour market contributions	-3 316.8	-3 695.0	-3 645.0
5. EU schemes	9 912.2	11 472.5	12 426.0
6. Interest earned, etc.	-103.9	-555.0	75.0
7. Transfer to other sections	3 764.0	3 927.0	4 056.0
§ 40. Bond purchases etc.	2 797.6	2 084.2	5 902.7
1. Purchase, etc. of bonds	-0.1	-	-
2. Purchases of government loans	2 820.2	2 084.2	5 900.7
3. Inconvertible mortgage-credit loans	-22.5	-	2.0
§ 41. Changes in investment portfolio, etc.	917.3	-234.3	16 356.3
1. Depreciation of loss on bond issue	-1 368.3	-1 576.6	-940.3
2. Changes in investment portfolio	2 323.5	1 330.8	16 867.3
3. Currency exchange adjustments	-37.9	11.5	429.3
§ 42. Repayment of central government debt	26 998.6	24 237.7	-5 790.7
1. Repayment of domestic debt	25 662.4	32 237.7	-5 549.7
2. Repayment of foreign debt	5 235.0	-	-
3. Borrowing from Danmarks Nationalbank	-3 898.8	-8 000.0	-241.0

Table 402

Specification of central government's assets and liabilities

	2000		2001	
	1 January	31 December	1 January	31 December
	DKK in millions			
Assets				
Assets, total	443 253.2	439 543.0	466 619.6	489 742.5
Fixed assets	188 019.4	194 328.8	219 489.4	218 854.5
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
Current assets	106 767.7	96 910.8	98 972.3	122 748.1
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
Other assets	148 466.2	148 303.4	148 157.9	148 139.9
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
Liabilities				
Liabilities, total	443 253.2	439 543.0	466 619.6	489 742.5
Net capital	-500 583.8	-469 530.0	-525 918.7	-500 738.2
Balance	-500 583.8	-469 530.0	-525 918.7	-500 738.2
Long-term debt	727 877.2	702 948.8	705 649.0	679 957.7
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
Short-term debt	67 493.6	57 820.9	138 731.3	162 383.2
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
Other liabilities	148 466.2	148 303.4	148 158.0	148 139.8
Capital for special funds	148 466.2	148 303.4	148 158.0	148 139.8

Source: Government accounts 2000 & 2001.

Table 403

Central government net borrowing requirement

	1999	2000	2001
	DKK mio.		
Net borrowing requirement	-10 880	-26 999	-22 870
+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
=Change in central government debt	-16 282	-26 381	-25 872
Total indebtedness of central government per 31. December	597 941	571 560	545 688
Total domestic debt, net	507 995	486 431	461 893
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
Total foreign bonded debt, net	90 025	85 209	83 795
Total domestic and foreign borrowing¹	84 998	79 994	94 862
Repayment of domestic and foreign loans, total	95 410	106 993	116 465
a. Repayment of domestic loans	75 445	90 687	97 130
b. Repayment of foreign loans	19 965	15 659	19 335
Domestic borrowing, total	63 984	69 571	78 103
a. Ordinary bonds	68 815	65 672	86 391
b. Borrowing from Danmarks Nationalbank	-4 831	3 899	-8 288
Foreign borrowing, total	21 014	10 423	16 759

¹ At nominal value.

Source: Government accounts.

Table 404**Central government debt and borrowing**

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

Table 405

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 ¹
	DKK mio.				
Current expenditure	2 865	1 011	21	812	4 622
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
Current revenue	3 646	922	27	830	5 329
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
Current surplus	657	-89	6	•	706
Capital outlays	781	4	2	18	787
Capital revenue	14	•	0	•	0
Overall surplus (net lending)	-111	-93	4	•	-81

¹ Consolidated, i.e. excluding internal transfers within the National Church.

Table 406

Expenditure and revenue of social security funds

	Unemployment insurance funds		Labour Market Supplementary Pension fund		Employees' Guarantee Fund		All social security funds	
	2000*	2001*	2000*	2001*	2000*	2001*	2000*	2001*
	DKK mio.							
Current expenditure	54 733	54 495	5 576	3 609	280	312	60 589	58 416
Consumption expenditure	3 047	3 099	163	224	27	28	3 237	3 351
Real interest, etc.	0	0	8	9	-	-	8	9
Income transfers to households	38 868	39 124	3 057	3 376	253	284	42 178	42 784
Income transfers to central government	12 818	12 272	2 348	-	-	-	15 166	12 272
Current revenue	55 014	54 887	24 105	25 896	333	231	79 451	81 013
Interests and dividends, etc.	90	85	11 416	12 594	1	3	11 507	12 682
Compulsory contributions	16 056	15 677	12 689	13 301	241	163	28 986	29 141
Transfers from central government	38 868	39 125	-	1	-	-	38 868	39 125
Other current transfers	-	-	-	-	91	65	91	65
Current surplus (gross saving)	281	392	18 529	22 287	53	-81	18 862	22 597
Capital outlays, net	1	1	457	535	-	-	458	536
Overall surplus (net lending)	280	391	18 072	21 752	53	-81	18 404	22 061

Table 407

Personal taxation. Summary table

	2000	2001	2002
Personal relief per person	DKK		
Ordinary personal relief	33 400	33 400	34 400
Single under 18 years	24 000	24 800	25 600
Basic allowance			
Basic allow. for coll. income tax, mean limit	164 300	177 900	191 200
Basic allow. for coll. income tax, upper limit	267 600	276 900	285 200
Maximum contribution to capital pension	35 200	36 500	37 600
Limit for inclusion of under-paid tax	14 100	14 600	15 100
Tax allowance per kilometre ¹	1.54/0.77 ²	1.58/0.79	1.58/0.79
Limit value for property-value tax	2 684 000	2 894 000	3 040 000
Tax rate for State	per cent		
Lower limit for income tax	7.0	6.25	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	21.9	22.1	22.1
Average county tax rates	11.5	11.8	11.9
Average local government tax rates	32.0	32.5	32.6
Average church tax rates	0.85	0.85	0.86
Calculation percent for property-value tax ³	1.0/3.0	1.0/3.0	1.0/3.0
Tax ceilings			
»Tilted« tax ceiling	59.0	59.0	59.0

¹ 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. ² From 1 January 2000 to 19 March 2000 inclusive, the rate is DKK 1.44 and DKK 0.72. ³ For the part up to the limit and the part over the limit respectively.

Table 408

Taxpayers, income and tax

	1999	2000*
	persons in thousands	
Taxable population		
Danish population, end of year	5 330	5 349
Of whom subject to assessment	4 582	4 586
	DKK mio.	
Advance assessed incomes		
+Personal income	733 135	760 948
A-income ¹	762 615	790 739
Other personal income	- 29 480	- 29 791
+Capital income	- 27 717	- 45 515
+Income deductions	29 513	30 609
+Taxable income	675 905	684 824
Provisional taxes		
+Total	261 273	275 018
A-tax	235 627	246 075
B-tax	14 318	15 161
Share tax	2 172	1 928
Voluntary payments	9 423	12 134
Section 55 refunds	- 267	- 280
Underpaid tax from previous years, etc.		
+Underpaid tax from previous years	4 105	3 742
+Retained profits paid	1 425	1 502
+Administrative allowance	576	301
Finally assessed incomes		
+Taxable income (gross)	689 116	699 485
+Income tax relief	137 560	142 258
+Net taxable income	551 556	557 227
Final taxes		
+Total	252 846	266 469
+Central government tax (State tax)	66 337	66 468
Ordinary income tax, lower limit	41 130	40 761
Additional income tax, intermediate limit	13 213	12 789
Additional income tax, upper limit	11 893	12 785
+Church tax	3 906	4 048
+County tax	55 182	56 072
+Municipal tax	120 038	121 977
+Corporation tax	3 123	3 370
+Share tax	4 260	6 092
+ Imputed income from owner-occupied dwelling	•	8 442
Labour market contributions	50 313	52 582
Special pension-scheme savings	6 209	6 498
Results of final assessment		
Tax overpayment minus underpayment	6 323	6 610
Tax overpayment	13 618	13 935
Tax underpayment	7 295	7 325
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	5 861	6 858
Tax overpayment, etc. for refunding	13 917	14 267
Tax underpayment, etc. for collection	8 056	7 409
For collection with provisional tax	3 820	3 773
For collection separately	4 236	3 636

¹ Excluding labour market contributions.

Table 409 (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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002
	pct.						DKK mio.			per mille	
All Denmark³	22.1	22.1	32.5	32.6	0.85	0.86	131 054	137 638	5.0	15.29	15.23
101 Copenhagen	32.3	32.3	32.3	32.3	0.75	0.80	18 674	19 562	4.8	34.00	34.00
147 Frederiksberg	30.8	30.8	30.8	30.8	0.44	0.44	4 210	4 450	5.7	27.00	27.00
All Denmark excl. Copenhagen and Frederiksberg	20.7	20.8	32.5	32.6	0.87	0.88	108 170	113 626	5.0	13.39	13.26
Copenhagen County	20.2	20.2	31.9	31.9	0.61	0.61	16 907	17 859	5.6	13.04	12.81
165 Albertslund	19.9	20.6	31.6	32.3	0.71	0.71	646	704	9.0	24.00	24.00
151 Ballerup	21.4	21.2	33.1	32.9	0.66	0.66	1 187	1 248	5.1	18.00	18.00
153 Brøndby	20.0	20.0	31.7	31.7	0.77	0.77	744	771	3.6	10.00	9.00
155 Dragør	20.9	20.9	32.6	32.6	0.60	0.60	398	421	5.8	15.90	15.90
157 Gentofte	19.5	19.5	31.2	31.2	0.43	0.42	2 603	2 738	5.2	6.00	6.00
159 Gladsaxe	20.5	20.5	32.2	32.2	0.70	0.73	1 540	1 621	5.3	13.50	13.00
161 Glostrup	19.9	19.9	31.6	31.6	0.60	0.60	496	521	5.0	15.00	15.00
163 Herlev	19.9	19.9	31.6	31.6	0.71	0.73	620	659	6.3	11.90	11.40
167 Hvidovre	21.4	21.4	33.1	33.1	0.68	0.69	1 183	1 234	4.3	20.00	20.00
169 Høje Taastrup	20.3	20.3	32.0	32.0	0.80	0.80	1 066	1 124	5.4	15.00	15.00
183 Ishøj	20.4	20.4	32.1	32.1	0.70	0.80	445	461	3.6	16.00	15.00
171 Ledøje-Smørum	20.9	20.9	32.6	32.6	0.60	0.60	291	317	8.9	11.00	10.20
173 Lyngby-Taarbæk	19.9	19.9	31.6	31.6	0.53	0.52	1 614	1 745	8.1	8.30	8.30
175 Rødovre	21.0	21.0	32.7	32.7	0.68	0.68	890	918	3.1	20.80	20.80
181 Søllerød	19.1	18.8	30.8	30.5	0.48	0.48	1 335	1 417	6.1	12.10	12.10
185 Tårnby	19.5	19.5	31.2	31.2	0.58	0.58	918	964	5.0	14.00	14.00
187 Vallensbæk	20.9	20.9	32.6	32.6	0.49	0.49	345	366	6.1	15.00	14.00
189 Værløse	20.5	20.5	32.2	32.2	0.60	0.60	586	630	7.5	11.00	11.00
Frederiksborg County	20.2	20.4	31.8	32.0	0.68	0.69	9 710	10 428	7.4	13.95	13.74
201 Allerød	20.6	20.6	32.2	32.2	0.58	0.58	675	760	12.6	18.00	18.00
205 Birkerød	19.6	19.6	31.2	31.2	0.44	0.42	679	735	8.2	8.80	8.50
207 Farum	19.9	19.6	31.5	31.2	0.68	0.68	543	574	5.7	6.00	6.00
208 Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.54	0.54	554	587	6.0	9.50	9.50
209 Frederikssund	20.8	20.8	32.4	32.4	0.80	0.85	448	467	4.2	14.00	14.00
211 Frederiksværk	21.6	21.6	33.2	33.2	0.85	0.85	448	475	6.0	24.00	24.00
213 Græsted-Gilleleje	19.9	19.9	31.5	31.5	0.82	0.82	449	464	3.3	19.00	18.80
215 Helsingø	19.9	19.9	31.5	31.5	0.79	0.85	436	458	5.0	20.00	20.00
217 Helsingør	20.9	20.9	32.5	32.5	0.79	0.78	1 520	1 633	7.4	17.89	17.50
219 Hillerød	21.1	21.1	32.7	32.7	0.66	0.66	999	1 040	4.1	6.50	6.50
221 Hundested	21.7	21.7	33.3	33.3	0.77	0.77	210	223	6.2	23.50	23.00
223 Hørsholm	17.0	18.5	28.6	30.1	0.54	0.54	805	932	15.8	8.00	8.00
225 Jægerspris	21.3	21.3	32.9	32.9	0.89	0.95	224	233	4.0	21.50	21.50
227 Karlebo	20.3	20.3	31.9	31.9	0.56	0.56	509	537	5.5	10.00	9.00
229 Skibby	21.0	21.0	32.6	32.6	1.11	1.11	144	152	5.6	22.00	22.00
231 Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	122	134	9.8	11.00	11.00
233 Slangerup	20.9	20.9	32.5	32.5	0.82	0.82	213	231	8.5	10.00	10.00
235 Stenløse	21.3	21.3	32.9	32.9	0.67	0.70	374	401	7.2	20.00	20.00
237 Ølstykke	20.5	20.7	32.1	32.3	0.60	0.70	358	392	9.5	10.00	10.00
Roskilde County	19.9	19.9	31.4	31.4	0.85	0.85	5 720	6 031	5.4	9.81	9.58
251 Bramsnæs	20.9	20.9	32.4	32.4	0.97	0.97	212	228	7.5	18.00	18.00
253 Greve	19.1	19.1	30.6	30.6	0.73	0.73	1 160	1 226	5.7	6.00	6.00
255 Gundsø	19.9	19.9	31.4	31.4	0.70	0.70	384	403	4.9	9.00	9.00
257 Hvalsø	21.0	21.0	32.5	32.5	0.90	0.90	181	195	7.7	18.00	18.00

¹ Church tax as a percentage of the tax-base for those subject to church tax. ² The county land tax rate amounted to 0.1 per cent in all counties in 2001 and 2002. ³ As county tax is not paid in Copenhagen and Frederiksberg, 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 409 (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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²		
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002	
	pct.						DKK mio.		pct.	per mille		
Roskilde County (continued)												
259	Køge	20.9	20.9	32.4	32.4	0.90	0.90	915	959	4.8	8.60	8.40
261	Lejre	17.9	17.9	29.4	29.4	0.90	0.97	210	217	3.3	10.00	10.00
263	Ramsø	19.7	19.7	31.2	31.2	0.94	0.94	221	224	1.4	18.00	18.00
265	Roskilde	20.4	20.4	31.9	31.9	0.87	0.87	1 376	1 465	6.5	12.60	12.00
267	Skovbo	19.2	19.7	31.2	31.2	0.80	0.80	316	333	5.4	6.00	6.00
269	Solrød	19.6	19.4	31.1	30.9	0.92	0.92	513	530	3.3	6.00	6.00
271	Vallø	19.9	19.9	31.4	31.4	1.06	1.06	232	251	8.2	12.00	11.50
West Zealand County												
301	Bjergsted	21.3	21.3	33.3	33.3	1.25	1.25	160	163	1.9	21.00	21.00
303	Dianalund	21.7	21.7	33.7	33.7	0.82	0.85	147	155	5.4	14.00	14.00
305	Dragsholm	22.5	22.5	34.5	34.5	0.85	0.85	290	305	5.2	24.00	24.00
307	Fuglebjerg	21.8	21.8	33.8	33.8	1.20	1.20	127	134	5.5	15.00	15.00
309	Gørlev	21.0	21.0	33.0	33.0	1.10	1.10	125	130	4.0	24.00	24.00
311	Hashøj	20.8	21.6	32.8	33.6	1.25	1.25	127	143	12.6	13.50	13.50
313	Haslev	22.1	22.1	34.1	34.1	0.93	0.93	327	351	7.3	16.00	16.00
315	Holbæk	20.5	20.5	32.5	32.5	0.95	0.95	751	808	7.6	12.50	12.50
317	Hvidebæk	21.5	22.2	33.5	34.2	1.15	1.15	114	124	8.8	15.00	15.00
319	Høng	20.5	20.5	32.5	32.5	1.00	1.00	169	173	2.4	10.00	10.00
321	Jernløse	21.0	21.0	33.0	33.0	1.10	1.10	121	128	5.8	10.00	10.00
323	Kalundborg	20.2	20.2	32.2	32.2	0.86	0.88	440	465	5.7	22.00	22.00
325	Korsør	21.9	21.9	33.9	33.9	0.80	0.80	439	451	2.7	19.50	19.50
327	Nykøbing-Rørvig	20.9	20.9	32.9	32.9	1.05	1.05	166	174	4.8	24.00	24.00
329	Ringsted	21.5	21.5	33.5	33.5	1.00	1.00	685	725	5.8	12.20	12.20
331	Skælskør	21.9	21.9	33.9	33.9	1.24	1.21	252	263	4.4	17.00	19.00
333	Slagelse	20.3	20.3	32.3	32.3	0.91	0.90	769	811	5.5	15.00	15.00
335	Sorø	21.7	21.7	33.7	33.7	1.00	1.00	354	377	6.5	16.00	16.00
337	Stenlille	21.8	21.8	33.8	33.8	0.83	0.83	114	120	5.3	13.00	13.00
339	Svinninge	21.9	21.9	33.9	33.9	1.04	1.07	137	145	5.8	16.40	16.40
341	Tornved	23.2	23.2	35.2	35.2	1.05	1.08	196	207	5.6	16.00	16.00
343	Trundholm	22.5	22.5	34.5	34.5	1.10	1.10	238	250	5.0	24.00	24.00
345	Tølløse	21.3	21.3	33.3	33.3	0.93	0.93	206	222	7.8	16.00	16.00
Storstrøm County												
351	Fakse	21.7	21.7	34.2	34.2	1.30	1.30	267	275	3.0	19.50	19.00
353	Fladså	20.5	20.5	33.0	33.0	1.15	1.15	151	160	6.0	10.00	10.00
355	Holeby	21.2	22.2	33.7	34.7	1.17	1.17	82	87	6.1	21.00	21.00
357	Holmegaard	21.7	21.7	34.2	34.2	0.80	0.80	155	163	5.2	10.00	12.00
359	Højreby	21.9	21.9	34.4	34.4	1.12	1.12	81	81	-	24.00	24.00
361	Langebæk	20.6	20.6	33.1	33.1	0.90	0.90	119	124	4.2	12.00	12.00
363	Maribo	20.9	21.2	33.4	33.7	1.32	1.32	234	241	3.0	21.50	21.50
365	Møn	21.5	21.5	34.0	34.0	1.21	1.23	226	236	4.4	21.00	21.00
367	Nakskov	22.3	22.3	34.8	34.8	1.05	1.05	318	324	1.9	24.00	24.00
369	Nykøbing Falster	19.9	20.3	32.4	32.8	0.99	0.99	501	538	7.4	17.00	17.00
371	Nysted	21.2	21.2	33.7	33.7	1.35	1.35	106	112	5.7	14.00	14.00
373	Næstved	20.1	20.1	32.6	32.6	0.92	0.97	1 006	1 050	4.4	12.00	12.00
375	Nørre Alslev	21.3	21.3	33.8	33.8	1.25	1.30	178	189	6.2	10.00	10.00
377	Præsto	20.8	20.8	33.3	33.3	1.17	1.17	154	160	3.9	16.00	16.00
379	Ravnborg	22.5	22.5	35.0	35.0	1.30	1.20	117	116	-0.9	22.50	22.50
381	Rudbjerg	21.2	21.2	33.7	33.7	1.30	1.30	70	73	4.3	22.00	22.00
383	Rødby	22.4	22.9	34.9	35.4	1.24	1.23	142	148	4.2	21.40	24.00
385	Rønnede	22.2	22.0	34.7	34.5	1.25	1.25	167	173	3.6	12.00	12.00
387	Sakskøbing	20.8	20.8	33.3	33.3	1.37	1.35	176	183	4.0	20.00	20.00
389	Stevns	21.3	21.7	33.8	34.2	1.28	1.22	239	260	8.8	13.00	13.00
391	Stubbekøbing	21.3	21.3	33.8	33.8	1.38	1.38	134	138	3.0	12.50	12.50

Table 409 (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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²		
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002	
	pct.						DKK mio.		pct.	per mille		
Storstrøm County (continued)												
393	Suså	21.1	21.1	33.6	33.6	1.15	1.15	171	179	4.7	14.00	14.00
395	Sydfalster	17.9	17.9	30.4	30.4	0.90	0.85	130	137	5.4	22.30	22.30
397	Vordingborg	20.8	20.8	33.3	33.3	0.78	0.80	428	467	9.1	19.00	19.00
Bornholm County												
401	Allinge-Gudhjem	22.4	22.4	34.2	34.2	1.10	1.10	143	149	4.2	24.00	24.00
403	Hasle	21.5	21.5	33.3	33.3	0.95	0.98	120	125	4.2	12.00	17.00
405	Nexø	21.7	21.7	33.5	33.5	1.02	1.01	164	172	4.9	24.00	24.00
407	Rønne	21.7	21.7	33.5	33.5	0.71	0.71	325	336	3.4	21.00	21.00
409	Aakirkeby	22.5	22.5	34.3	34.3	1.01	1.01	128	131	2.3	24.00	24.00
Funen County												
421	Assens	20.2	20.7	32.6	33.1	1.20	1.20	212	224	5.7	6.00	6.00
423	Bogense	22.1	22.1	34.5	34.5	1.23	1.20	128	132	3.1	19.50	19.50
425	Broby	21.8	21.8	34.2	34.2	1.10	1.10	133	140	5.3	15.00	15.00
427	Egebjerg	22.1	22.2	34.5	34.6	1.25	1.25	176	184	4.5	6.00	6.00
429	Ejby	21.4	21.4	33.8	33.8	1.20	1.25	204	209	2.5	12.00	12.00
431	Faaborg	20.8	21.8	33.2	34.2	0.95	0.95	360	382	6.1	12.50	12.50
433	Glamsbjerg	21.5	21.5	33.9	33.9	1.20	1.20	119	126	5.9	14.00	14.00
435	Gudme	21.8	22.0	34.2	34.4	1.40	1.40	120	126	5.0	6.00	6.00
437	Haarby	21.2	21.2	33.6	33.6	0.80	0.80	102	108	5.9	8.00	8.00
439	Kerteminde	20.9	20.9	33.3	33.3	1.34	1.34	242	252	4.1	19.00	19.00
441	Langeskov	20.5	20.9	32.9	33.3	0.90	0.90	130	138	6.2	10.00	10.00
443	Marstal	20.8	20.8	33.2	33.2	1.15	1.15	62	64	3.2	10.00	10.00
445	Middelfart	20.3	20.3	32.7	32.7	0.75	0.75	447	470	5.1	12.00	12.00
447	Munkebo	21.6	21.6	34.0	34.0	0.58	0.58	129	130	0.8	12.00	12.00
449	Nyborg	22.2	22.2	34.6	34.6	1.07	1.10	432	434	0.5	10.00	10.00
451	Nørre Aaby	21.2	21.2	33.6	33.6	1.18	1.21	119	114	-4.2	6.00	6.00
461	Odense	21.3	21.3	33.7	33.7	0.68	0.68	4 088	4 195	2.6	12.40	12.40
471	Otterup	21.4	21.4	33.8	33.8	1.10	1.10	228	223	-2.2	12.00	12.00
473	Ringe	21.6	21.6	34.0	34.0	1.25	1.25	228	240	5.3	6.00	6.00
475	Rudkøbing	21.8	22.9	34.2	35.3	1.19	1.25	139	148	6.5	11.90	13.80
477	Ryslinge	22.1	22.1	34.5	34.5	0.90	0.90	141	149	5.7	8.50	8.50
479	Svendborg	21.9	21.9	34.3	34.3	0.97	0.97	940	954	1.5	10.00	13.00
481	Sydlangeland	21.8	22.2	34.2	34.6	1.20	1.20	83	85	2.4	12.00	12.00
483	Søndersø	21.3	21.3	33.7	33.7	1.08	1.05	232	247	6.5	15.00	15.00
485	Tommerup	21.8	21.8	34.2	34.2	0.85	0.85	161	168	4.3	10.00	10.00
487	Tranekær	21.3	22.5	33.7	34.9	1.45	1.45	68	71	4.4	10.00	14.00
489	Ullerslev	21.7	21.6	34.1	34.0	1.10	1.10	102	106	3.9	17.00	17.00
491	Vissenbjerg	22.4	22.4	34.8	34.8	0.92	0.92	135	139	3.0	15.00	15.00
493	Ærøskøbing	21.5	21.5	33.9	33.9	1.40	1.40	79	81	2.5	12.00	12.00
495	Ørbæk	20.4	21.6	32.8	34.0	1.20	1.20	125	133	6.4	6.00	6.00
497	Årslev	20.6	20.6	33.0	33.0	1.04	1.04	185	197	6.5	10.00	10.00
499	Aarup	21.2	21.2	33.6	33.6	1.10	1.10	118	115	-2.5	9.00	12.00
South Jutland County												
501	Augustenborg	21.4	22.4	33.4	34.4	1.16	1.18	141	154	9.2	10.00	10.00
503	Bov	21.1	21.1	33.1	33.1	0.90	0.90	243	261	7.4	6.00	6.00
505	Bredebro	19.8	20.4	31.8	32.4	1.31	1.31	72	77	6.9	10.00	10.00
507	Broager	20.2	20.4	32.2	32.4	1.00	1.00	123	130	5.7	10.00	10.00
509	Christiansfeld	21.2	21.2	33.2	33.2	1.23	1.29	188	200	6.4	11.00	11.00
511	Gram	21.9	22.1	33.9	34.1	1.05	1.05	103	107	3.9	7.00	9.00
513	Gråsten	19.7	19.9	31.7	31.9	1.10	1.10	141	152	7.8	6.00	7.00
515	Haderslev	22.3	22.3	34.3	34.3	0.92	0.92	726	772	6.3	10.00	10.00
517	Højer	21.6	21.6	33.6	33.6	1.50	1.50	60	68	13.3	11.00	11.00
519	Lundtoft	21.2	21.8	33.2	33.8	1.12	1.10	121	130	7.4	9.00	9.00

Table 409 (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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002
	pct.						DKK mio.		pct.	per mille	
South Jutland County (continued)											
521 Løgumkloster	20.3	20.3	32.3	32.3	1.30	1.30	136	139	2.2	6.00	6.00
523 Nordborg	20.4	20.4	32.4	32.4	0.91	0.93	301	301	-	10.00	10.00
525 Nørre Rangstrup	21.4	21.8	33.4	33.8	1.07	1.12	190	196	3.2	6.00	6.00
527 Rødding	20.7	20.7	32.7	32.7	1.15	1.15	210	224	6.7	6.00	6.00
529 Rødekro	18.8	18.8	30.8	30.8	0.99	1.03	200	211	5.5	10.00	10.00
531 Skærbæk	19.2	19.7	31.2	31.7	1.15	1.25	151	152	0.7	20.00	14.00
533 Sundeved	20.6	20.6	32.6	32.6	1.10	1.00	105	112	6.7	7.00	7.00
535 Sydals	20.8	20.8	32.8	32.8	1.03	1.03	137	149	8.8	15.00	15.00
537 Sønderborg	19.4	19.9	31.4	31.9	0.90	0.95	644	667	3.6	6.00	6.00
539 Tinglev	20.4	20.4	32.4	32.4	1.12	1.18	193	195	1.0	8.00	8.00
541 Tønder	19.9	19.9	31.9	31.9	1.00	1.00	278	283	1.8	6.00	6.00
543 Vojens	20.9	20.9	32.9	32.9	0.96	0.96	340	348	2.4	10.00	10.00
545 Aabenraa	20.4	20.4	32.4	32.4	0.88	0.92	498	514	3.2	6.00	6.00
Ribe County	20.7	20.7	32.4	32.7	0.86	0.86	4 765	4 984	4.6	13.32	13.42
551 Billund	18.6	18.2	30.3	30.2	0.70	0.70	205	250	22.0	6.00	6.00
553 Blåbjerg	21.0	21.0	32.7	33.0	1.35	1.35	127	132	3.9	20.00	20.00
555 Blåvandshuk	20.0	20.0	31.7	32.0	1.10	1.10	87	90	3.4	21.00	21.00
557 Bramming	20.4	20.4	32.1	32.4	1.01	1.02	258	267	3.5	8.00	8.00
559 Brørup	20.6	20.6	32.3	32.6	0.92	0.92	124	130	4.8	8.00	8.00
561 Esbjerg	21.2	21.2	32.9	33.2	0.65	0.65	1 892	1 948	3.0	17.00	17.00
563 Fanø	18.1	18.5	29.8	30.5	1.30	1.30	62	67	8.1	24.00	24.00
565 Grindsted	20.7	20.7	32.4	32.7	0.96	0.96	361	370	2.5	9.00	9.00
567 Helle	21.0	21.0	32.7	33.0	1.30	1.30	163	173	6.1	6.00	8.00
569 Holsted	20.9	20.9	32.6	32.9	1.31	1.31	129	134	3.9	8.00	8.00
571 Ribe	20.8	20.8	32.5	32.8	1.12	1.15	378	391	3.4	12.00	12.00
573 Varde	20.1	20.1	31.8	32.1	0.81	0.81	414	435	5.1	6.00	6.00
575 Vejen	20.7	21.0	32.4	33.0	0.92	0.92	342	358	4.7	8.00	8.00
577 Ølgod	20.4	20.4	32.1	32.4	0.85	0.85	223	239	7.2	8.00	8.00
Vejlle County	20.7	20.7	32.1	32.1	0.92	0.94	7 733	8 180	5.8	11.06	10.86
601 Brædstrup	20.6	20.8	32.0	32.2	1.08	1.08	179	189	5.6	6.00	6.00
603 Børkop	20.5	20.5	31.9	31.9	0.85	0.85	239	250	4.6	10.00	10.00
605 Egtved	20.1	20.1	31.5	31.5	0.95	0.95	308	321	4.2	6.00	6.00
607 Fredericia	20.7	20.7	32.1	32.1	0.87	0.87	1 073	1 149	7.1	15.00	15.00
609 Gedved	20.4	20.4	31.8	31.8	1.10	1.10	199	208	4.5	6.00	6.00
611 Give	21.1	21.5	32.5	32.9	1.20	1.20	277	296	6.9	8.00	8.00
613 Hedensted	18.8	18.8	30.2	30.2	0.96	1.04	328	349	6.4	6.00	6.00
615 Horsens	21.6	21.6	33.0	33.0	0.78	0.78	1 306	1 361	4.2	14.70	14.70
617 Jelling	22.7	22.7	34.1	34.1	1.17	1.17	127	132	3.9	14.00	14.00
619 Juelsminde	18.9	18.9	30.3	30.3	1.18	1.25	305	324	6.2	8.00	8.00
621 Kolding	21.5	21.5	32.9	32.9	0.83	0.88	1 507	1 565	3.8	10.00	10.00
623 Lunderskov	21.7	21.7	33.1	33.1	0.88	0.98	113	121	7.1	6.00	6.00
625 Nørre Snede	20.8	21.3	32.2	32.7	1.08	1.08	138	159	15.2	9.00	9.00
627 Tørring-Uldum	21.0	21.3	32.4	32.7	1.22	1.22	247	261	5.7	10.00	10.00
629 Vamdrup	21.1	21.6	32.5	33.0	1.00	1.00	150	158	5.3	8.00	8.00
631 Vejle	19.6	19.6	31.0	31.0	0.89	0.89	1 237	1 337	8.1	13.00	12.00
Ringkøbing County	20.5	20.7	32.1	32.7	1.01	1.03	5 756	6 038	4.9	10.65	10.64
651 Aulum-Haderup	21.2	21.2	32.8	33.2	0.95	1.05	136	146	7.4	9.00	9.00
653 Brande	19.9	19.9	31.5	31.9	1.04	1.04	170	177	4.1	6.00	6.00
655 Egvad	21.2	21.2	32.8	33.2	1.17	1.20	197	197	-	10.00	10.00
657 Herning	20.8	20.8	32.4	32.8	0.96	0.96	1 330	1 396	5.0	13.00	11.70
659 Holmsland	15.5	17.0	27.1	29.0	1.10	1.10	81	108	33.3	19.00	21.00
661 Holstebro	20.7	21.5	32.3	33.5	0.95	0.95	885	954	7.8	9.00	9.00

Table 409 (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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002
	pct.				DKK mio.		pct.		per mille		
Ringkøbing County (continued)											
663 Ikast	20.8	20.8	32.4	32.8	0.90	0.90	484	504	4.1	6.00	6.00
665 Lemvig	20.9	20.9	32.5	32.9	1.25	1.25	384	397	3.4	12.00	12.00
667 Ringkøbing	19.9	19.9	31.5	31.9	1.05	1.15	375	381	1.6	9.00	9.00
669 Skjern	19.5	20.2	31.1	32.2	0.95	0.95	251	271	8.0	6.00	6.00
671 Struer	20.9	20.9	32.5	32.9	1.00	1.06	413	426	3.1	12.00	12.00
673 Thyborøn-Harboøre	19.9	20.3	31.5	32.3	0.87	0.95	114	113	-0.9	20.00	20.00
675 Thyholm	20.9	21.4	32.5	33.4	1.35	1.35	73	75	2.7	8.00	8.00
677 Trehøje	19.8	19.8	31.4	31.8	1.00	1.00	180	197	9.4	6.00	6.00
679 Ulfborg-Vemb	20.6	20.6	32.2	32.6	1.30	1.30	152	142	-6.6	15.00	15.00
681 Videbæk	20.7	20.7	32.3	32.7	1.00	1.00	237	249	5.1	6.00	6.00
683 Vinderup	20.7	20.7	32.3	32.7	1.15	1.15	156	161	3.2	10.00	11.00
685 Åskov	20.3	20.7	31.9	32.7	1.00	1.10	138	144	4.3	6.00	6.00
Århus County	20.8	20.8	32.4	32.4	0.86	0.86	14 191	14 881	4.9	16.48	15.96
701 Ebeltoft	19.5	19.5	31.1	31.1	1.20	1.20	299	322	7.7	22.70	22.70
703 Galten	20.9	20.9	32.5	32.5	1.00	1.00	228	240	5.3	15.00	15.00
705 Gjern	21.0	21.0	32.6	32.6	1.10	1.10	153	164	7.2	13.00	13.00
707 Grenaa	21.0	21.0	32.6	32.6	0.87	0.87	407	419	2.9	18.50	18.50
709 Hadsten	20.9	20.9	32.5	32.5	1.05	1.05	249	255	2.4	11.00	11.00
711 Hammel	21.1	21.1	32.7	32.7	1.15	1.15	231	241	4.3	15.00	15.00
713 Hinnerup	20.9	20.9	32.5	32.5	0.92	0.89	259	275	6.2	12.00	12.00
715 Hørning	20.7	20.7	32.3	32.3	1.00	1.07	185	195	5.4	8.00	8.00
717 Langå	22.0	22.2	33.6	33.8	1.16	1.16	180	190	5.6	13.00	13.00
719 Mariager	21.5	21.5	33.1	33.1	1.30	1.30	168	173	3.0	8.50	8.50
721 Midtdjurs	21.5	21.7	33.1	33.3	1.05	1.05	154	162	5.2	18.00	18.00
723 Nørhald	22.2	22.2	33.8	33.8	1.35	1.30	177	181	2.3	11.00	11.00
725 Nørre Djurs	21.9	21.9	33.5	33.5	1.20	1.25	153	155	1.3	20.00	20.00
727 Odder	20.1	20.1	31.7	31.7	1.00	1.00	419	446	6.4	13.50	13.50
729 Purhus	21.5	21.5	33.1	33.1	1.10	1.00	181	185	2.2	14.00	14.00
731 Randers	21.5	21.5	33.1	33.1	0.75	0.75	1 390	1 443	3.8	20.00	20.00
733 Rosenholm	21.3	21.3	32.9	32.9	0.95	0.95	212	223	5.2	20.00	20.00
735 Rougsø	21.8	21.8	33.4	33.4	1.20	1.20	160	164	2.5	14.00	14.00
737 Ry	20.8	20.8	32.4	32.4	0.90	0.90	237	247	4.2	15.00	15.00
739 Rønde	21.3	21.3	32.9	32.9	0.93	0.93	146	155	6.2	19.00	19.00
741 Samsø	21.5	22.5	33.1	34.1	1.35	1.50	89	88	-1.1	19.00	21.00
743 Silkeborg	20.5	20.5	32.1	32.1	0.90	0.90	1 245	1 290	3.6	18.50	18.50
745 Skanderborg	19.6	19.6	31.2	31.2	0.70	0.70	460	489	6.3	6.80	6.80
747 Sønderhald	20.8	21.3	32.4	32.9	0.90	0.90	177	194	9.6	7.00	7.00
749 Them	21.0	21.5	32.6	33.1	0.90	0.90	153	154	0.7	12.00	12.00
751 Århus	20.7	20.7	32.3	32.3	0.74	0.74	6 479	6 831	5.4	17.20	16.10
Viborg County	20.8	20.9	33.3	33.4	1.06	1.07	4 801	5 006	4.3	10.98	10.96
761 Bjerringbro	20.9	20.9	33.4	33.4	0.85	0.90	292	306	4.8	10.00	10.00
763 Fjends	20.7	20.7	33.2	33.2	1.10	1.10	145	151	4.1	10.00	10.00
765 Hanstholm	20.6	20.8	33.1	33.3	1.10	1.20	129	128	-0.8	13.00	13.00
767 Hvorslev	20.9	20.9	33.4	33.4	1.10	1.05	133	141	6.0	10.00	10.00
769 Karup	21.2	21.2	33.7	33.7	0.55	0.55	136	141	3.7	8.00	8.00
771 Kjellerup	20.6	20.6	33.1	33.1	1.17	1.17	265	279	5.3	9.00	9.00
773 Morsø	20.8	20.8	33.3	33.3	1.22	1.22	450	464	3.1	13.00	13.00
775 Møldrup	20.2	20.2	32.7	32.7	1.10	1.10	140	149	6.4	8.50	8.50
777 Sallingsund	20.5	20.8	33.0	33.3	1.10	1.10	125	134	7.2	10.00	10.00
779 Skive	21.2	21.2	33.7	33.7	0.90	0.90	623	650	4.3	10.00	10.00
781 Spøttrup	20.6	20.5	33.1	33.0	1.15	1.15	140	150	7.1	14.50	14.00
783 Sundsøre	20.9	21.2	33.4	33.7	1.25	1.25	123	133	8.1	12.00	12.00
785 Sydthy	21.0	21.4	33.5	33.9	1.47	1.47	223	233	4.5	12.00	12.00

Table 409

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 ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2001	2002	2001	2002	2001	2002	2001	2002	increase	2001	2002
	pct.				DKK mio.		pct.		per mille		
Viborg County (continued)											
787 Thisted	20.9	20.9	33.4	33.4	1.20	1.20	595	616	3.5	10.00	10.00
789 Tjele	21.0	21.0	33.5	33.5	1.10	1.10	163	172	5.5	6.00	6.00
791 Viborg	20.7	20.7	33.2	33.2	0.95	0.95	977	1 013	3.7	13.00	13.00
793 Aalestrup	21.4	21.4	33.9	33.9	1.15	1.20	142	146	2.8	8.00	8.00
North Jutland County	21.3	21.4	33.3	33.4	1.03	1.04	10 433	10 842	3.9	15.54	15.58
801 Arden	21.5	21.5	33.5	33.5	1.20	1.30	169	168	-0.6	14.00	14.00
803 Brovst	22.8	22.8	34.8	34.8	1.22	1.22	175	181	3.4	12.00	12.00
805 Brønderslev	21.6	21.6	33.6	33.6	1.11	1.11	392	411	4.8	15.00	15.00
807 Dronninglund	21.7	21.7	33.7	33.7	1.11	1.08	304	320	5.3	12.00	12.00
809 Farsø	22.1	22.1	34.1	34.1	1.10	1.15	169	171	1.2	14.00	14.00
811 Fjerritslev	22.0	22.0	34.0	34.0	1.30	1.35	176	176	-	10.00	10.00
813 Frederikshavn	21.6	21.6	33.6	33.6	0.97	0.97	740	767	3.6	15.00	15.00
815 Hadsund	20.2	20.2	32.2	32.2	1.10	1.10	211	219	3.8	18.00	18.00
817 Hals	20.5	20.5	32.5	32.5	1.03	1.03	224	231	3.1	17.00	17.00
819 Hirtshals	20.8	20.8	32.8	32.8	1.10	1.20	287	293	2.1	16.80	16.80
821 Hjørring	21.6	21.6	33.6	33.6	1.00	1.00	750	778	3.7	13.00	13.00
823 Hobro	20.5	20.5	32.5	32.5	1.00	1.00	310	324	4.5	15.00	15.00
825 Læsø	21.0	22.4	33.0	34.4	1.20	1.20	46	50	8.7	24.00	24.00
827 Løgstør	22.5	22.5	34.5	34.5	1.10	1.15	225	228	1.3	13.00	13.00
829 Løkken-Vrå	21.2	21.6	33.2	33.6	1.30	1.34	165	176	6.7	16.80	16.80
831 Nibe	21.4	21.4	33.4	33.4	1.26	1.26	161	173	7.5	11.00	11.00
833 Nørager	22.0	22.0	34.0	34.0	1.10	1.15	108	114	5.6	13.00	13.00
835 Pandrup	20.8	20.8	32.8	32.8	1.15	1.15	216	224	3.7	18.90	18.90
837 Sejfflod	21.4	21.4	33.4	33.4	1.20	1.18	176	181	2.8	13.00	13.00
839 Sindal	20.9	20.9	32.9	32.9	1.20	1.20	168	174	3.6	8.00	8.00
841 Skagen	20.8	21.5	32.8	33.5	1.00	1.00	276	286	3.6	24.00	24.00
843 Skørping	21.4	21.4	33.4	33.4	1.40	1.40	213	224	5.2	17.50	17.50
845 Støvring	20.4	20.4	32.4	32.4	1.10	1.10	260	279	7.3	12.00	12.00
847 Sæby	21.1	21.1	33.1	33.1	1.18	1.21	360	367	1.9	14.00	14.00
849 Aabybro	21.0	21.0	33.0	33.0	1.06	1.08	238	247	3.8	10.00	12.00
851 Aalborg	21.4	21.4	33.4	33.4	0.90	0.90	3 650	3 804	4.2	17.00	17.00
861 Aars	21.4	21.4	33.4	33.4	1.10	1.15	264	276	4.5	8.00	8.00

Table 410

Taxation of corporations 2000

	Size of tax levied (size groups; total) ¹							
	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.
Total	28 906	885	17 155	5 331	3 166	22 344	49 227	28 560
Agriculture, fishing, and quarrying	491	13	288	88	43	1 539	822	1 639
Manufacturing	2 440	85	2 235	766	674	4 553	5 349	5 403
Manufacturing of food, beverages, and tobacco	172	6	122	42	50	536	344	583
Manufacturing of textile, wearing apparel, and leather	124	5	142	51	36	174	302	230
Manufacturing of wood products, printing and publishing	589	19	437	145	80	249	1 106	413
Manufacturing of chemicals, plastic products, etc.	152	5	164	58	88	1 687	404	1 750
Manufacturing of other non-metallic mineral products, etc.	74	3	87	33	39	307	200	343
Manufacturing of basic metals and fabr. metal prod.	1 135	41	1 098	374	323	1 414	2 556	1 829
Manufacturing of furniture; manufacturing n.e.c.	194	6	185	64	58	185	437	255
Electricity, gas and water supply	31	1	7	3	7	90	45	95
Construction	3 015	112	2 195	626	154	411	5 364	1 149
Wholesale and retail trade, hotels and restaurants	6 747	222	5 002	1 615	890	3 796	12 639	5 633
Transport, storage and communication	1 038	32	632	198	112	3 043	1 782	3 273
Financial intermediation, etc., business activities	9 216	269	4 624	1 437	1 016	7 707	14 856	9 413
Financial intermediation and insurance, etc.	1 616	44	852	282	326	4 001	2 794	4 328
Real estate and renting activities	3 190	86	1 323	420	260	989	4 773	1 496
Business activities, etc.	4 410	139	2 449	734	430	2 716	7 289	3 590
Public and personal services	1 685	63	1 007	246	56	224	2 748	533
Not known	4 243	88	1 165	353	214	981	5 622	1 422

¹ Including all supplements, reductions and allowances.

Table 411

Customs and excise duties

	1999	2000	2001
	DKK mio.		
Customs and import duties	2 482	2 647	2 411
Value added tax	116 858	134 159	142 819
Duty on wage and salary costs	3 021	3 317	3 839
Duties on motor vehicles	24 671	22 502	21 290
Weight duty	6 461	6 930	7 406
Registration duty	16 781	14 122	12 358
Duty on third-party liab. insurance	1 430	1 450	1 526
Taxes on energy products	31 715	32 869	35 112
Petrol	9 875	10 074	10 151
Certain petroleum products	6 634	6 642	7 029
Electricity	7 530	7 820	7 734
Gas	191	•	•
Coal	1 143	1 318	1 401
Natural gas	1 345	2 269	3 845
CO ₂	4 516	4 549	4 844
Sulphur	481	198	108
Pollution taxes	2 625	2 573	2 745
Certain retail containers ¹	745	772	769
Disposable tableware	60	65	96
Insecticides, herbicides, etc.	445	375	359
Waste	981	999	1 069
CFC	0	0	44
Chlorinates solvents	2	2	1
Nickel/cadmium batteries	25	22	20
Effluent charges	314	276	284
Nitrogen	34	29	28
Specific growth stimulants	14	0	0
PVC film	5	7	10
PVC and phthalates	•	26	65
Duties on spirits, wine and beer	4 294	4 451	4 325
Spirits	1 631	1 759	1 666
Wine	1 128	1 177	1 188
Beer	1 535	1 515	1 471
Duties on non-alcoholic beverages	786	777	1 032
Coffee	276	269	275
Tea	9	8	9
Mineral water	501	500	749
Duties on chocolate, sugar confectionery, etc.	1 436	1 499	1 509
Chocolate, sugar confectionery	1 260	1 332	1 337
Ice-cream	176	167	172
Duties on tobacco	7 662	7 633	7 586
Cigarettes, smoking tobacco, etc.	7 510	7 485	7 453
Cigars, cheroots and cigarillos	79	81	68
Cigarette paper	73	67	65
Other duties	2 164	2 370	2 541
Electric bulbs, etc.	164	168	203
Raw materials	184	182	168
Piped water	1 482	1 555	1 414
Insurance of pleasure boats	65	66	69
Casinos	162	175	189
Passenger duty	462	474	481
Slot machines	•	•	54
Other duties	- 355	- 250	- 37
Customs and excise duties, total	197 713	214 698	225 207
European Union	- 2 565	- 2 719	- 2 170

¹ Amount is inclusive of taxes on paper and plastic bags, etc.

Table 412

Local government accounts 2001

	Counties ¹		Copenhagen and Frederiksberg		Other municipalities		All Denmark ¹	
	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue
	DKK mio.							
Balance, total	104 066	104 066	50 536	50 536	239 865	239 865	393 949	393 949
Current items, total	96 060	19 798	43 232	13 293	213 535	51 730	352 827	84 821
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
State refunds, total	-	544	-	3 812	-	26 056	-	30 412
Capital items, total	2 973	404	2 303	557	13 876	3 809	19 152	4 770
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
Interests²	325	532	638	407	1 470	1 784	2 433	2 723
Repayment of loans	367	•	2 271	•	3 392	•	6 030	•
Financing	4 341	81 999	1 574	32 467	7 592	155 205	13 507	269 671
Loans ²	•	708	•	948	•	6 514	•	8 170
General grants	-	12 889 ³	-	4 471 ⁴	-	21 190	-	38 550 ³
Settlement of VAT	4 341	-	1 574	-	7 592	-	13 507	-
Taxes	-	68 402	-	27 048	-	127 501	-	222 951
Financial changes⁵	-	789	518	-	-	1 281	-	1 552

Note: Expenditure is exclusive of VAT.

¹ Including Greater Copenhagen Authority. ² Excluding capital losses in connection with loans. In 2001 the capital losses amounted to DKK 143 mio. ³ Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. ⁴ Including contributions to Greater Copenhagen Authority Council. ⁵ 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 413

Current and capital expenditure and revenue of local government¹
2001

	Housing and community amenities	Public utilities etc.	Traffic and infrastructure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Administration etc.	Total
	DKK mio.							
Net expenditure, total	3 864	- 346	9 031	52 612	57 815	133 506	25 904	282 386
Gross expenditure, total	11 840	23 169	12 914	61 534	62 766	170 370	29 383	371 976
Calculated costs	-	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
Compensation of employees²	2 344	2 239	2 694	35 864	24 132	66 241	17 967	151 481
Intermediate consumption	2 132	8 349	1 792	4 605	5 944	7 842	1 703	32 367
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
External services	6 310	11 741	7 532	16 619	17 638	33 985	7 366	101 191
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
Grants and transfers	984	235	1 117	4 336	15 008	61 818	2 533	86 031
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
Financial expenses	196	379	-	-	-	281	-	856
Internal expenditure and revenue³	43	54	- 236	110	44	170	- 186	- 1
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
Gross revenue, total	7 976	23 515	3 883	8 922	4 951	36 864	3 479	89 590
Revenue	7 953	23 325	3 861	8 805	4 911	36 157	3 399	88 411
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
Financial receipts	23	190	22	117	40	707	80	1 179

Note: Expenditure is exclusive of VAT.

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

Table 414

Financial assets and liabilities of local authorities 2001

	Counties ¹	Copenhagen and Frede- riksberg municipalities	Other muni- cipalities	All Denmark ¹
	DKK mio.			
Assets, total	13 437	16 911	65 575	95 923
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
Liabilities, total	13 437	16 911	65 575	95 923
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

¹ Including Greater Copenhagen Authority .

Table 415

Accounts of counties 2001

	Expenditure (gross)				Revenue			Expenditure – revenue	Balance sheet items at end of year	
	Current items		Capital items Total	Total	Of which		=		Liquid funds	Long- term liabilities
	Total	Of which			Current and capital items	Taxes		Financial changes		
		Hospital services and public health insurance	Social and health services			(net revenue)				
	DKK mio.									
All counties	96 060	54 004	21 059	2 973	98 244	20 747	68 402	788	4 262	7 980
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 416 (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 ²	Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
DKK mio.										
All municipalities	256 767¹	46 320	146 214	16 179	272 185	99 257	154 549	761	9 860	47 972
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
Copenhagen County, total	28 945	5 955	16 705	2 251	31 339	10 038	21 314	- 143	1 586	4 802
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
Frederiksberg County, total	16 840	3 585	9 406	1 165	17 610	5 940	11 774	393	312	3 191
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

¹ Incl. hospital service for Copenhagen (DKK 6.182 mio.) and Frederiksberg (DKK 1.192 mio.). ² 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 416 (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture	Social and health services							
DKK mio.										
Roskilde County, total	9 976	2 317	5 526	835	10 840	3 888	6 755	- 28	423	1 996
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	1 891	414	1 054	223	2 136	878	1 050	- 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
Vallo	374	74	229	34	401	122	273	6	17	109
West Zealand County, total	13 361	2 599	8 102	895	14 063	5 024	7 484	193	349	2 325
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
Storstrøm County, total	11 980	2 135	7 144	759	12 756	4 873	6 110	- 17	451	2 474
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 416 (continued) **Accounts of municipalities 2001**

	Expenditure (gross)			Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
Storstrøm County (continued)										
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
Bornholm County, total	2 024	357	1 228	69	2 100	786	1 002	- 8	64	420
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
Funen County, total	21 493	4 119	12 820	1 108	22 557	8 502	11 616	45	653	3 495
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 416 (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 ²	Of which			Liquid funds	Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Funen County (continued)										
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
South Jutland County, total	10 246	2 096	6 063	715	10 849	3 570	5 967	112	456	1 485
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
Ribe County, total	10 162	2 069	5 736	412	10 610	4 028	5 548	- 35	357	1 877
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 416 (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 ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Ribe County (continued)										
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
Vejle County, total	15 354	2 980	9 051	1 169	16 365	5 853	9 048	158	646	2 649
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
Ringkøbing County, total	11 224	2 291	6 538	678	11 728	4 200	6 573	175	581	2 289
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 416 (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 ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
Århus County, total	30 130	5 461	17 625	2 068	31 753	12 467	16 892	446	1 043	4 220
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
Rougø	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
Viborg County, total	9 384	1 972	5 738	495	10 004	3 335	5 439	- 124	382	1 450
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 416

Accounts of municipalities 2001

	Expenditure (gross)			Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Viborg County (continued)										
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
North Jutland County,										
total	22 415	4 296	12 855	1 256	23 558	9 092	11 979	113	143	3 359
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 417

Public sector 2000*

	General government sector	Quasi public corporations	Public corporations	The public sector
DKK mio.				
Production account				
Output	347 217	37 369	85 144	469 730
Intermediate consumption	101 366	24 937	32 840	159 143
Gross value added	245 851	12 432	52 304	310 587
Consumption of fixed capital	26 965	3 836	9 975	40 776
Net value added	218 886	8 596	42 329	269 811
Generation of income account				
Gross value added	245 851	12 432	52 304	310 587
Taxes less subsidies on production	1 906	240	-1 075	1 071
Taxes on production	1 906	240	5	2 151
Production subsidies	0	0	1 080	1 080
GDP at factor cost	243 945	12 192	53 379	309 516
Compensation of employees	216 980	6 804	24 465	248 249
Gross operating surplus	26 965	5 388	28 914	61 267
Consumption of fixed capital	26 965	3 836	9 975	40 776
Net operating surplus	0	1 552	18 939	20 491
Allocation of primary income account				
Gross operating surplus	26 965	5 388	28 914	61 267
Interest and dividends	38 772	918	24 257	63 947
Taxes on production and imports	219 964	0	0	219 964
Current taxes on income, wealth, etc.	377 704	1 443	0	379 147
Actual contributions to social benefits	29 697	0	2 608	32 305
Imputed contributions to social benefits	12 855	0	0	12 855
International cooperation	861	3	0	864
Other current transfers	8 522	3 550	- 573	11 499
Gross primary income	715 340	11 301	55 206	781 848
Interest and dividends	54 077	6 819	26 254	87 150
Subsidies	28 597	364	0	28 961
Current taxes on income, wealth, etc.	0	0	2 198	2 198
Social contributions	221 385	28	1 542	222 955
International cooperation	22 507	9	0	22 516
Other current transfers	10 526	0	0	10 526
Gross total expenditure	337 092	7 220	29 994	374 306
Gross disposable income	378 248	4 082	25 212	407 542
Consumption of fixed capital	26 965	3 836	9 975	40 776
Net disposable income	351 283	246	15 237	366 766
Redistribution of income account				
Gross disposable income	378 248	4 082	25 212	407 542
Adj. for the change in net equity of households and pension funds, consumption expenditure	325 783	0	0	325 783
Gross saving	52 465	4 082	23 952	80 499
Consumption of fixed capital	26 965	3 836	9 975	40 776
Net saving	25 500	246	13 977	39 723
Capital account				
Gross saving	52 465	4 082	23 952	80 499
Capital taxes	2 861	0	0	2 861
Other capital transfers	4 116	472	0	4 588
Total gross saving and capital transfers	59 442	4 554	23 952	87 948
Gross fixed capital formation	21 498	7 648	15 991	45 137
Changes in stocks	- 179	0	0	- 179
Acquisitions of land and rights, net	16	-1 559	859	- 684
Investment subsidies	5 365	8	0	5 373
Other capital transfers	0	28	0	28
Of which, public sub-sector	0	5	0	5
Net lending/borrowing	32 743	-1 572	7 103	38 279

Table 418

Expenditure and revenue of general government

	1997	1998*	1999*	2000*
	DKK mio.			
Current outlays, total	630 635	645 141	662 875	687 875
Consumption expenditure	300 452	313 888	325 783	342 976
Real interest, etc.	61 495	56 938	54 077	54 820
Subsidies	26 962	28 777	28 597	27 242
Other current transfers	241 726	245 538	254 418	262 837
Current revenue, total	663 344	701 279	715 341	747 399
Income on wealth, earned income, etc.	80 381	76 064	78 592	83 319
Taxes on production and import	210 688	218 784	219 964	229 419
Current taxes on income, wealth, etc.	345 593	371 905	377 704	394 693
Social security contributions	18 045	25 603	28 988	29 159
Other current transfers	8 106	8 387	9 384	10 074
Capital outlays, total	25 044	24 639	26 699	27 704
Non-financial capital accumulation	19 774	20 192	21 335	23 113
Capital transfers	5 269	4 446	5 365	4 591
Capital revenue, total	5 391	6 728	6 977	6 237
Capital taxes	2 164	2 387	2 861	2 701
Other capital transfers	3 227	4 341	4 116	3 536
Current surplus (gross saving)	32 709	56 138	52 466	59 524
Overall surplus (net lending)	13 056	38 227	32 744	38 057

Table 419

Expenditure and revenue of general government 2001*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	442 720	58 416	400 116	687 875
Consumption expenditure	97 392	3 351	242 233	342 976
Real interest, etc.	52 141	9	2 670	54 820
Subsidies	21 598	-	5 644	27 242
Other current transfers	271 588	55 056	149 570	262 837
Current revenue, total	467 421	81 013	412 342	747 399
Income on wealth, earned income, etc.	42 775	12 682	27 862	83 319
Taxes on production and import	214 629	-	14 790	229 419
Current taxes on income, wealth, etc.	187 924	-	206 770	394 693
Social security contributions	18	29 141	-	29 159
Other current transfers	21 340	39 190	162 920	10 074
Capital outlays, total	12 078	536	15 139	27 704
Non-financial capital accumulation	8 149	9	14 955	23 113
Capital transfers	3 929	527	184	4 591
Capital revenue, total	4 952	-	1 333	6 237
Capital taxes	2 701	-	-	2 701
Other capital transfers	2 251	-	1 333	3 536
Current surplus (gross saving)	24 701	22 597	12 226	59 524
Overall surplus (net lending)	17 575	22 061	-1 580	38 057

¹ Consolidated, i.e. excluding internal general government transfers.

Table 420

Expenditure and revenue of general government

	1998	1999*	2000*	2001*
	DKK mio.			
Central government¹				
Current outlays	419 494	427 462	430 376	442 720
Capital outlays	13 337	12 253	12 699	12 078
Current revenue	434 010	456 077	452 517	467 421
Capital revenue	3 561	4 656	5 204	4 952
Current surplus ¹	14 516	28 615	22 141	24 701
Overall surplus ²	4 740	21 018	14 646	17 575
Social security funds				
Current outlays	55 877	57 643	60 589	58 416
Capital outlays	394	425	458	536
Current revenue	68 044	73 981	79 451	81 013
Capital revenue	34	-	-	-
Current surplus ¹	12 167	16 338	18 862	22 597
Overall surplus ²	11 807	15 913	18 404	22 061
Local governments, total¹				
Current outlays	353 868	366 648	381 565	400 116
Capital outlays	11 635	12 155	13 755	15 139
Current revenue	359 894	377 833	393 028	412 342
Capital revenue	2 118	2 266	1 985	1 333
Current surplus ¹	6 026	11 185	11 463	12 226
Overall surplus ²	-3 491	1 296	-307	-1 580
Of which:				
Counties				
Current outlays	82 060	85 337	89 489	94 227
Capital outlays	3 750	3 840	3 681	4 557
Current revenue	83 477	87 675	91 884	97 309
Capital revenue	241	244	256	106
Current surplus ¹	1 417	2 338	2 395	3 082
Overall surplus ²	-2 092	-1 258	-1 030	-1 369
Municipalities				
Current outlays	280 135	290 482	301 979	316 750
Capital outlays	7 885	8 319	10 080	10 582
Current revenue	284 744	299 328	311 047	325 893
Capital revenue	1 878	2 026	1 734	1 228
Current surplus ¹	4 609	8 846	9 068	9 143
Overall surplus ²	-1 399	2 553	722	-211

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

Table 421

Expenditure of general government sector, by type of transaction

	1998	1999*	2000*	2001*
	DKK mio.			
Total outlays	655 679	669 780	689 575	715 579
Current outlays, total	630 635	645 141	662 875	687 875
Final consumption expenditure, total	300 452	313 888	325 783	342 976
Compensation of employees	202 109	209 718	216 980	227 528
+ Consumption of fixed capital	25 939	26 282	26 965	27 345
+ Intermediate consumption	93 150	98 506	103 272	112 053
+ Social transfers in kind	15 006	15 430	16 129	16 411
+ Sales of goods and services	35 752	36 048	37 562	40 362
Income transfers, total	330 183	331 253	337 092	344 899
Interest, etc.	61 495	56 938	54 077	54 820
+ Subsidies	26 962	28 777	28 597	27 242
To public quasi-corporations	7 998	8 778	9 345	10 519
To other corporations	18 964	19 999	19 253	16 723
+ Other income transfers	241 726	245 538	254 418	262 837
To other levels of government	•	•	•	•
To households	211 773	214 769	221 385	228 144
To NPIHs ¹	3 295	3 915	5 165	5 319
To the rest of the world (a-d)	26 658	26 854	27 867	29 374
a. To the Faeroe Islands, net	1 003	1 037	1 068	1 112
b. To Greenland, net	2 821	2 937	3 069	3 175
c. To the EU	10 904	10 406	10 448	11 167
d. To others	11 929	12 474	13 283	13 920
Capital outlays, total	25 044	24 639	26 699	27 704
Non-financial capital accumulation, total	19 774	20 192	21 335	23 113
Acquisition of new fixed assets	19 812	20 373	22 198	23 518
+ Acquisition of buildings, and other existing investments, net	-267	-316	-700	-279
+ Changes in inventories	70	1	-179	-1
+ Acquisition of land and intangible assets, net	159	134	16	-125
Capital transfers, total	5 269	4 446	5 365	4 591
Investment grants and capital transfers	5 269	4 446	5 365	4 591
To public quasi-corporations	344	379	461	438
To other enterprises	2 872	2 970	3 845	3 013
To other levels of government	•	•	•	•
To households	918	909	839	993
To NPIHs ¹	101	144	156	89
To the rest of the world (a-d)	1 034	45	64	58
a. To the Faeroe Islands, net	900	-	-	-
b. To Greenland, net	23	23	36	31
c. To the EU	-	-	-	-
d. To others	110	22	27	27

¹ To non-profit institutions (households).

Table 422

Revenue of general government sector, by type of transaction

	1998	1999*	2000*	2001*
	DKK mio.			
Current plus capital revenue	668 735	708 007	722 317	753 635
Current revenue, total	663 344	701 279	715 341	747 399
Gross operating surplus	25 939	26 282	26 965	27 345
Withdrawals of income from quasi-corporations	6 767	6 638	6 046	5 645
Interest	34 637	29 859	31 393	34 176
Rents	1 255	1 036	1 333	2 489
Taxes on production and imports	210 688	218 784	219 964	229 419
Current taxes on income, wealth, etc.	345 593	371 905	377 704	394 693
Compulsory social security contributions	18 045	25 603	28 988	29 159
Voluntary social contributions	532	536	709	734
Imputed social contributions	11 783	12 249	12 855	13 664
Other income transfers	8 106	8 387	9 384	10 074
From other levels of government	•	•	•	•
From domestic private sector	6 663	7 200	8 522	7 984
From the rest of the world	1 443	1 187	861	2 090
From EU institutions	1 252	1 071	813	2 036
From others	191	116	49	54
Capital revenue, total	5 391	6 728	6 977	6 237
Capital taxes	2 164	2 387	2 861	2 701
Other capital transfers	3 227	4 341	4 116	3 536
From other levels of government	•	•	•	•
From domestic private sector	2 681	3 955	3 691	3 197
From the rest of the world	546	386	425	339
From EU institutions	546	386	425	339
From others	-	-	-	-
Current surplus (gross saving)	32 709	56 137	52 466	59 524
Overall surplus (net lending)	13 057	38 227	32 743	38 056

¹ Current and capital surplus = change in net debt.

Table 423

Expenditure of general government sector, by function

Expenditure	1997	1998*	1999*	2001*
	DKK mio.			
Total	655 679	669 780	689 575	715 579
1. Public services	83 343	85 136	88 032	91 979
General public services	52 338	53 529	55 887	57 952
General administration	20 791	22 165	23 331	24 118
External affairs	29 202	28 913	30 257	32 271
Other	2 346	2 452	2 299	1 563
Defence etc.	20 010	20 264	20 443	21 645
Law and order and safety	10 994	11 342	11 702	12 381
2. Social conditions	456 461	471 419	494 642	516 991
Education	88 731	94 790	101 685	108 748
Primary education	37 502	39 114	41 366	46 123
Secondary education	18 701	18 164	18 556	19 278
Institutions of higher education	17 737	19 037	19 623	21 297
Adult education	11 525	14 889	18 179	17 764
Subsidiary services	656	794	978	970
General administration	2 531	2 714	2 893	3 271
Other	79	79	90	44
Health	60 922	64 407	67 132	70 967
Hospitals etc.	44 708	46 937	48 867	52 192
Individual health services	14 957	16 155	16 919	17 174
General administration	901	984	1 016	1 101
Other	356	331	330	500
Social security and welfare services	278 805	282 615	293 532	305 598
Social security assistance	196 447	196 495	202 362	209 009
Welfare services	72 580	75 920	80 674	84 194
General administration	9 676	10 122	10 395	12 271
Other	102	79	101	125
Housing and community amenities	10 025	10 734	12 162	10 623
Housing	5 821	6 118	7 408	6 248
Community development	1 317	1 461	1 624	1 209
Sanitary services ¹	2 376	2 630	2 606	2 650
Other	512	524	524	516
Religious, recreational and cultural services	17 978	18 873	20 131	21 055
Religious services	5 417	5 507	5 686	5 847
Recreational services	5 104	5 441	6 399	6 884
Cultural services	7 183	7 642	7 722	8 010
Other services	274	283	324	315
3. Economic services	54 575	56 802	53 641	53 669
Energy supplies	3 077	3 173	2 955	2 461
Agriculture, forestry and fishing	3 659	3 938	3 993	4 482
Mining and quarrying, manufacturing and construction	2 120	2 270	1 950	2 044
Communications	25 536	26 000	26 666	27 855
Roads and transportation	15 546	15 720	16 118	16 737
Inland and coastal waterways	459	481	522	183
Public transport	9 514	9 782	9 995	10 879
Other	17	17	30	55
Commerce and industrial development	20 184	21 421	18 078	16 827
Commerce etc.	2 245	2 237	2 300	1 731
General industrial development	17 927	19 167	15 740	15 043
Other	12	16	37	54
4. Other functions	61 300	56 423	53 260	52 940
Expenditure by unclassified functions	61 300	56 423	53 260	52 940

¹ Taxes on waste water have been calculated net.

Table 424

Expenditure of general government and its sub-sectors, by function, 2001*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
DKK mio.						
Total	454 798	58 952	98 784	327 331	224 286	715 579
1. Public services	73 940	-	2 459	15 633	53	91 979
General public services	41 317	-	2 452	14 235	52	57 952
General administration	7 530	-	2 414	14 190	16	24 118
External affairs	32 270	-	-	6	5	32 271
Other	1 517	-	38	39	31	1 563
Defence etc.	21 645	-	-	-	-	21 645
Law and order and safety	10 977	-	7	1 398	1	12 381
2. Social conditions	257 744	58 933	89 408	292 259	181 353	516 991
Education	54 571	-	8 625	51 674	6 123	108 748
Primary education	5 477	-	1 889	41 987	3 229	46 123
Secondary education	12 906	-	5 860	860	348	19 278
Institutions of higher education	20 856	-	441	13	13	21 297
Adult education	13 054	-	47	7 175	2 511	17 764
Subsidiary services	326	-	158	506	20	970
General administration	1 908	-	231	1 133	1	3 271
Other	44	-	-	-	-	44
Health	2 638	-	62 534	12 465	6 670	70 967
Hospitals etc.	1 309	-	49 613	7 756	6 486	52 192
Individual health services	208	-	12 459	4 679	173	17 174
General administration	627	-	449	26	1	1 101
Other	493	-	12	5	10	500
Social security and welfare services	183 047	58 933	16 668	214 940	167 988	305 598
Social security assistance	175 633	55 583	1 889	138 466	162 561	209 009
Welfare services	5 259	-	14 215	70 140	5 421	84 194
General administration	2 030	3 350	564	6 333	6	12 271
Other	125	-	-	-	-	125
Housing and community amenities etc.	7 242	-	854	2 617	90	10 623
Housing	5 341	-	1	907	-	6 248
Community development	268	-	-	942	1	1 209
Sanitary services ¹	1 234	-	761	743	88	2 650
Other	398	-	93	25	-	516
Religious, recreational and cultural services	10 247	-	727	10 563	482	21 055
Religious services	5 660	-	-	193	6	5 847
Recreational services	1 420	-	147	5 326	9	6 884
Cultural services	2 852	-	580	5 044	467	8 010
Other	315	-	-	-	-	315
3. Economic services	33 796	-	6 545	16 079	2 751	53 669
Energy supplies	2 510	-	-	-32	16	2 461
Agriculture, forestry and fishing	4 391	-	-	92	1	4 482
Mining and quarrying, manufacturing and construction	1 810	-	19	223	8	2 044
Communications	13 864	-	5 121	9 020	149	27 855
Roads and transport	5 184	-	3 395	8 162	4	16 737
Inland and coastal waterways	181	-	2	-	-	183
Public transport	8 444	-	1 724	858	145	10 879
Other	55	-	-	-	-	55
Commerce and industrial development	11 221	-	1 405	6 777	2 576	16 827
Commerce etc.	1 165	-	160	409	3	1 731
General industrial development	10 003	-	1 245	6 368	2 573	15 043
Other	54	-	-	-	-	54
4. Other functions	89 318	19	372	3 361	40 129	52 940

Expenditure by unclassified functions	89 318	19	372	3 361	40 129	52 940
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¹ Taxes on waste water have been calculated net.

Table 425

Subsidies

	1997	1998*	1999*	2001*
	DKK mio.			
Subsidies, total	35 752	38 636	37 691	36 124
Analysed by recipients:				
Subsidies to quasi public corporations	7 998	8 778	9 345	10 519
Subsidies to other enterprises	18 698	19 684	18 968	16 467
Subsidies to EU schemes	9 056	10 175	9 378	9 138
Analysed by kind and scheme:				
1. Subsidies on products, total	17 900	19 535	19 409	20 039
a. EU schemes, total	7 675	8 505	8 174	8 008
Of which:				
Export subsidy schemes	2 495	3 519	2 783	1 999
Other EU schemes	5 180	4 986	5 391	6 009
b. Danish schemes, total	10 225	11 029	11 235	12 031
Of which:				
The Danish State Railways	5 818	6 217	6 280	6 906
Local government buses, etc.	738	771	1 046	1 309
2. Other subsidies on production, total	17 852	19 102	18 282	16 085
a. EU schemes, total	1 381	1 669	1 204	1 130
b. Danish schemes, total	16 471	17 432	17 078	14 955
Of which:				
Interest subsidies	4 686	4 746	4 873	4 813
Other private enterprises	3 638	4 539	5 426	4 277
Analysed by source of finance:				
a. EU schemes, total	9 056	10 175	9 378	9 138
b. EU share of EU schemes, total	8 790	9 859	9 093	8 882
c. Danish share of EU schemes, total	266	316	284	256
d. Danish schemes, total	26 696	28 462	28 313	26 986
e. Financed by Denmark, total	26 962	28 777	28 597	27 242

Table 426

Current transfers to households from the general government sector

	1998	1999*	2000*	2001*
	DKK mio.			
Current transfers, total	211 773	214 769	221 385	228 144
Social benefits other than social transfers in kind	197 492	199 046	205 353	212 073
Civil servants' pensions	13 129	13 850	14 553	15 371
Special pension schemes	2 930	3 197	3 403	3 702
Old-age and early-retirement pensions	82 685	83 538	85 147	88 392
Early-retirement pay	19 817	20 665	21 378	21 847
Unemployment benefit	19 547	17 373	17 490	17 279
Cash benefits under Social Asst. Act	16 040	15 761	17 185	18 111
Gross rehabilitation benefit	2 875	4 011	4 210	4 145
Sickness and maternity benefit	12 294	12 188	13 108	14 115
Child and youth allowances	3 153	3 230	3 326	3 430
Sabbatical leave, child care	1 782	1 823	1 884	1 782
Family allowance	9 946	10 344	10 830	11 283
Housing subsidies	8 474	8 658	8 644	8 478
Other transfers	4 822	4 409	4 195	4 138
Other current transfers, total	14 281	15 723	16 032	16 071
Education grants	7 277	7 767	8 223	8 855
Sabbatical leave, education	2 659	1 625	892	494
Other	4 346	6 331	6 917	6 722

Table 427 (continued)

Total taxation

	1999*	2000*	2001*
	DKK mio.		
Total taxation	621 251	632 217	658 442
National accounts distribution:			
Danish schemes			
Taxes on production and imports	218 785	219 964	229 419
Current taxes on income, wealth etc.	371 906	377 704	394 692
Social contributions	25 603	28 988	29 159
Capital taxes	2 387	2 861	2 701
EU schemes			
Taxes on production and imports	2 570	2 700	2 472
Distribution by type of tax:			
Income taxes, total	366 689	372 301	388 911
Personal income tax	315 431	332 682	346 496
State income tax	75 061	76 430	75 520
County income tax	55 182	56 113	60 670
Municipality income tax	120 280	122 575	128 930
Church tax	3 906	4 053	4 300
Special contribution to labour market funds	53 967	56 687	59 459
Tax on imp. income from owner-occupied dwelling	•	8 419	9 700
Other personal income taxes	7 035	8 405	7 917
Corporation tax	36 578	30 706	41 449
Real interest tax	14 569	8 774	868
Property release and surrender tax	111	140	97
Compulsory fees, total	94	100	115
Compulsory contrib. to social-security schemes	25 603	28 988	29 159
Social contributions from employees	21 478	24 578	24 782
Social contributions from employers	4 125	4 411	4 377
Other labour market contributions	3 878	2 258	3 434
Labour market contributions from employers	3 878	2 258	3 434
Taxes on wealth, real property, etc.	21 644	23 356	24 762
Inheritance tax and gift tax	2 387	2 861	2 701
Motor vehicle weight duty	6 461	6 930	7 406
Taxes on real property	12 796	13 565	14 656
Taxes on goods and services	203 229	205 085	211 929
VAT	118 976	123 781	128 583
Tax on wage totals	3 075	3 365	3 939
Customs and import duties	2 231	2 388	2 266
Taxes on specific goods	68 546	66 695	67 600
Vehicle registration duty	16 876	13 850	12 288
Energy taxes	32 099	32 987	35 507
Pollution duties	2 620	2 683	2 724
Tobacco duties	7 662	7 629	7 582
Duties on beer, wine and spirits	4 188	4 532	4 316
Other taxes on specific goods	5 098	5 014	5 181
Taxes on specific transactions	6 693	4 233	4 964
Stamp duty	5 845	4 156	4 896
Other taxes on specific transactions	848	76	68
Taxes on specific services	3 671	4 570	4 433
Turnover tax on football pools etc.	907	953	944
Tax on insurance of vehicles and leisure craft	1 506	1 543	1 572
Other taxes on specific services	1 258	2 073	1 917
Other duties	37	53	144
Other production taxes	114	130	133

Table 427

Total taxation

	1999*	2000*	2001*
	DKK mio.		
Distribution by receiving sub-sector			
Central government	397 916	393 329	405 270
Social security funds	25 600	28 986	29 141
Counties	59 062	63 111	68 378
Municipalities	136 102	144 092	153 181
Supranational authorities (EU)	2 570	2 700	2 472
	pct.		
Tax incidence¹, total	51.2	48.8	49.0
Taxes on production and imports	18.2	17.2	17.2
Current taxes on income, wealth, etc.	30.6	29.1	29.4
Compulsory contribution to social security	2.1	2.2	2.2
Taxes on capital	0.2	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

Table 428

Danish official aid to developing countries

	2000	2001	2002 ¹
Total official aid	12 051 100	12 805 800	11 907 200
Bilateral aid, total	6 160 700	6 409 400	5 750 100
Projects and project aid			
Africa	2 443 100	2 592 600	2 128 100
Asia	855 100	995 600	977 500
Latin America	309 400	370 100	310 000
Special project aid	175 200	177 300	181 000
Grants through NGOs	857 000	985 300	892 500
Transitional assistance to the western Balkans	225 300	197 300	172 000
Personnel	587 100	596 200	549 000
Loans	•	•	•
Various credit facilities	245 500	249 800	275 000
Other bilateral activities	349 000	195 800	180 000
Human rights and democratising	67 000	79 600	85 000
Refugees	•	•	•
IFU's share deposits, etc.	47 000	-30 200	0
Multilateral aid, total	5 265 900	5 752 600	5 517 100
United Nations Development Programme	513 700	525 600	440 600
United Nations Children's Fund (UNICEF)	205 500	213 700	193 000
United Nations Population and Health Programme	358 300	383 000	293 000
United Nations Agricultural and Food Programme	241 600	277 800	174 000
Global environmental programmes	134 800	119 500	130 500
Other United Nations aid programmes	232 100	246 800	286 900
World Bank Group	835 700	560 400	523 300
Regional banks	104 300	52 300	56 200
Regional and other funds	229 400	249 000	408 500
EU development aid	284 100	118 800	310 000
Multilateral regional aid and temporary aid	192 500	182 800	110 000
International development studies	90 200	97 800	80 000
Various multilateral contributions	131 700	137 400	144 900
Humanitarian organizations	246 600	259 000	242 000
Extraordinary humanitarian contributions and International Humanitarian Emergency	955 300	851 500	550 000
Thematic multilateral aid	0	44 900	160 000
Common EU aid ²	465 000	470 000	500 900
Contributions to international organisations ²	45 300	42 000	45 000
Kosovo refugees	•	•	•
Allotment on approved government bonds yielded before 2001 ³	0	920 400	868 300
Current expenditure	607 600	627 200	615 000
Purchases of real property	16 900	16 600	25 000

¹ Grants according to the Danish appropriation act. ² Budget estimates for 2001 ³ To take effect as from 2001 government bonds will be fully included from the day of issue. Allotment on government bonds issued before 2001 will still be included concurrently with the allotment. This allotment will still be included in the statistics on total aid, but will be detached from section 6.3.

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

Table 429

Bilateral official aid to developing countries 2000

	Programme and project aid	Other grants, aid ¹	Total ²		Programme and project aid	Other grants, aid ¹	Total ²
	DKK mio.				DKK mio.		
Total	4 332,89	1 091,20	6 409,41	Gaza Strip	21,16	9,36	41,83
Africa, total	2 707,07	222,20	3 299,01	Georgia	-	-	0,68
Africa	12,54	0,12	29,58	India	162,17	11,45	197,82
Angola	-	-	17,91	Indonesia	2,58	22,64	29,90
Benin	185,09	5,58	190,99	Iran	-	0,49	0,49
Botswana	-	-	0,49	Israel	-	0,02	0,02
Burkina Faso	229,63	6,08	239,93	Jordan	-	23,57	23,57
Burundi	-	-	0,00	Kazakhstan	-	-	0,82
Cameroun	99,65	-	99,65	China	-	119,66	119,66
Central African Republic	-	-	0,01	Kyrgyzstan	0,21	-	6,19
Cap Verde	-	-	0,55	Laos	-	0,01	6,40
Congo (Zaire)	-	-	0,01	Maldives	-	41,25	41,25
Congo (Brazzaville)	-	-	0,00	Middle East	2,51	0,56	3,19
Eastern Africa	-	-	-0,02	Mongolia	-0,03	0,01	9,32
Egypt	195,39	9,74	205,09	Nepal	163,92	22,51	203,35
Eritrea	98,08	13,18	115,25	Oceania	-	-	0,68
Ethiopia	-	0,67	22,89	Pakistan	-0,16	-	2,49
Gambia	0,07	-	0,47	Philippines	8,42	27,04	59,24
Ghana	306,90	12,25	340,36	Solomon Islands	-	-	1,35
Guinea-Bissau	1,40	-	1,40	Sri Lanka	-	0,30	2,65
Côte d'Ivoire	-0,02	-	-0,02	South-East Asia	-	-	0,89
Kenya	90,90	15,95	111,66	Tajikistan	-	-	1,95
Lesotho	-	5,36	6,37	Thailand	1,73	13,56	23,58
Liberia	-	0,05	0,29	Viet Nam	306,68	96,33	425,11
Madagascar	0,68	-	0,76	Yemen	-	0,69	0,69
Malawi	103,56	16,83	155,04	Latin America, total	376,56	41,27	599,71
Mali	0,07	-	0,45	Argentina	-	0,20	0,20
Morocco	-	-	1,84	Bolivia	165,76	10,44	216,44
Mozambique	272,25	32,87	336,66	Brazil	-	0,25	0,25
Namibia	-	-	3,29	Central America	12,98	10,52	48,26
Niger	30,91	3,31	46,69	Chile	-	0,15	0,15
Nigeria	-	0,30	3,96	Columbia	-	0,29	0,29
Rwanda	-	0,14	22,32	Costa Rica	-	1,22	1,22
SADCC	4,12	0,11	11,21	Cuba	-	-	0,91
Sahel	1,97	-	1,97	Dominican Rep.	-	-	2,30
Senegal	-	-	4,59	Ecuador	1,10	0,08	4,23
Sierra Leone	-	-	0,17	El Salvador	-0,28	-	8,65
Somalia	1,31	0,02	2,49	Guatemala	3,03	1,58	35,82
Sudan	-	0,21	12,74	Haiti	-	-	0,56
South Africa	28,24	6,25	39,07	Honduras	8,66	-	26,94
Southern Africa	-	-	9,18	Latin America	-	-	3,37
Tanzania	442,87	34,03	499,77	Mexico	-	0,85	0,85
Uganda	366,65	31,80	471,16	Nicaragua	185,31	15,19	226,61
Western Africa	-	0,09	0,09	Panama	-	-	2,70
Zambia	144,66	14,11	169,55	Peru	-	0,50	14,19
Zimbabwe	90,15	13,15	123,15	South America	-	-	5,70
Asia, total	1 039,36	438,55	1 701,80	Venezuela	-	-	0,07
Afghanistan	5,00	0,15	20,03	The Balkans, total	197,29	4,61	202,04
Armenia	-	-	2,07	Albania	30,61	1,62	32,37
Asia	4,42	1,74	12,37	Kosovo	156,97	1,17	158,14
Bangladesh	272,58	25,65	334,99	Macedonia	-	0,27	0,27
Bhutan	88,80	13,06	101,86	Serbia-Montenegro	9,71	1,55	11,26
Burma	-	4,50	8,32	Not broken down by country³	12,61	384,57	606,85
Cambodia	-0,63	4,00	19,00				
East Timor	-	-	0,04				

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.

¹ Other bilateral assistance includes personnel service, various credit facilities, research, projects in Denmark, IFU-activities, information activities, Human Rights, and democratization, etc. ² The Total sum includes programme and project aid, other grants aid, and grants through NGOs ³ 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)*