

## Public finance

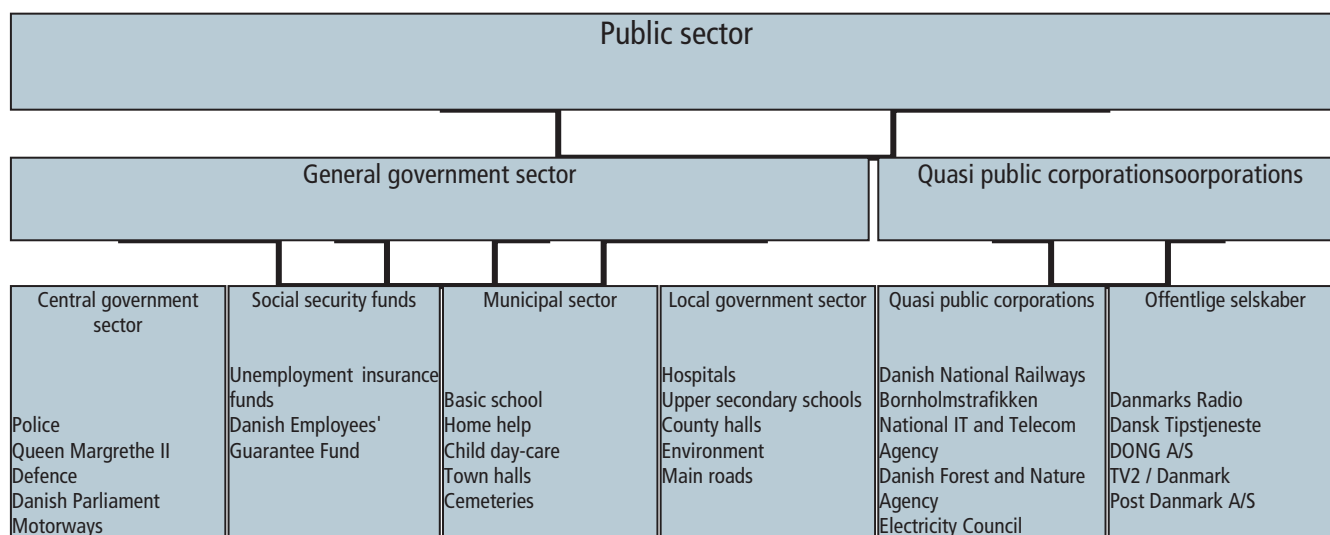
### 1. Developments in the general government sector

#### Composition of the public sector

The public sector is composed of the general government sector *and* public enterprises (corporate sector). 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 (e.g. the Danish National Railways and Bornholmstrafikken) and public corporations (e.g. the Danish Broadcasting Corporation and DONG A/S), which constitute together the corporate sector.

The difference between public enterprises and quasi public corporations is that they are part of the public system of accounting. The quasi public corporations are 100 per cent controlled by the general government sector, while the public enterprises are controlled to a lesser extent, which leaves them with more scope, compared to the quasi public corporations.

Figure 1 General government sector by areas in 2005

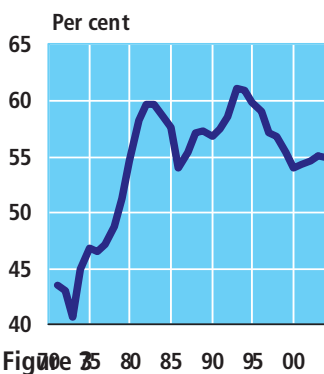


During the next couple of years, the public sector is facing a major adjustment in connection with the implementation of the municipal reform, which comes into force in 2007. The reform will briefly imply that:

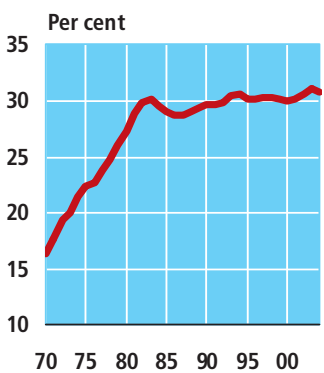
1. A number of small municipalities are merged, and the total number of municipalities is reduced from 293 to about 100.
2. The counties are abolished and replaced by 5 regions, which are to be set up. In connection with the municipal reform, the responsibility for a number of tasks will be redistributed, compared to the previous distribution among the central government, region and municipality.

The final distribution of tasks has not yet been determined, but the municipalities and central government will generally assume the responsibility for tasks previously carried out by the counties. The regions will primarily be responsible for the operation of hospitals.

**Figure 2**  
Current and capital expenditure as a per cent of GDP 1970-2004



**Figure 3**  
Employment in the general government sector as a per cent of total employment 1970-2004



### 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 until 1983. From 1983 to 1994 the growth has been equal to the general growth in the economy. There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home, which they used to take care of, are now looked after by the general government sector (e.g. care of children and the elderly). Since 1994 there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2004 current and capital expenditure accounted for 55 per cent of GDP.

### Number employed by the public sector has increased

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

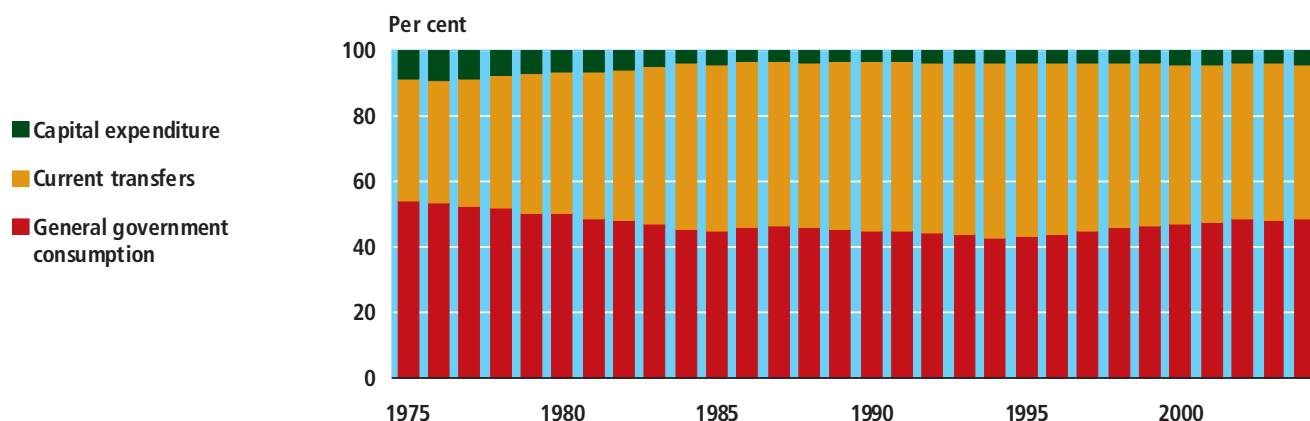
### Expenditure by type of transaction

In addition to the change in public expenditure as a proportion of GDP, there has also been change in the composition of expenditure. Expenditure by type of transaction shows that general government consumption until 1994 comprises a falling proportion of total expenditure. General government consumption primarily comprises salaries and purchases of goods used in production. In the latest period 1994-2004, there has been a slight increase in general government consumption proportion of total expenditure.

On the other hand, current transfers account for a larger percentage until 1994, but the share decreased slightly again in the period 1994-2002. In 2003 the share raised a bit but decreased again in 2004. Current transfers are primarily transfers to households (pensions, unemployment benefits, etc.) and interest. Also the percentage of capital expenditure has fallen until the mid eighties, but has since then showed a relatively constant share of public expenditure. Capital expenditure covers such things as investment in schools, hospitals, and roads.

Figure 4

## General government current and capital expenditure by type of transaction 1975-2003



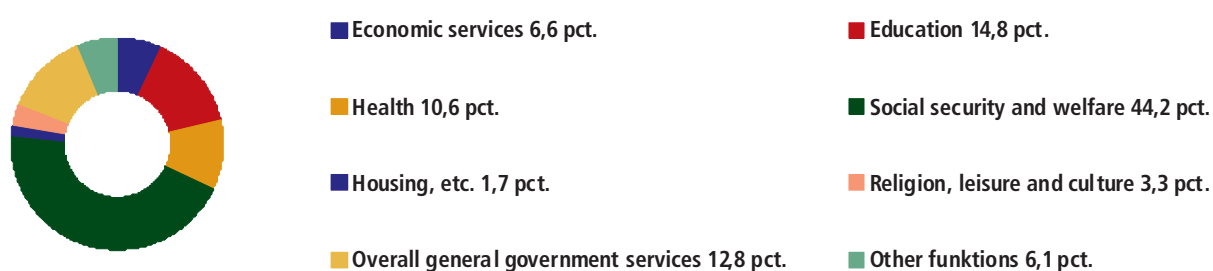
## Expenditure by function

Figure 5 analyses general government expenditure by function. 74.6 per cent of expenditure in 2004 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 (44.2 per cent), which includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.8 per cent and 10.6 per cent of total expenditure, respectively. Expenditure on housing, religion, leisure, and culture only accounts for 1.7 per cent and 3.3 per cent, respectively.

Figure 5

## Current and capital expenditure by function 2004

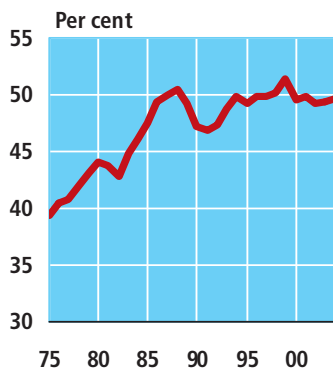


Expenditure on overall general government services amounts to 12.8 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure which historically has been the basis for the general government sector. Furthermore, 6.6 per cent of expenditure was spent on the economic services and 6.1 per cent on other functions. The 'other functions' category includes interest payments on public debt.

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

## 2. Funding general government expenditure

**Figure 6**  
Taxes and duties as a per cent of GDP 1975-2004



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

The growth in the general government sector is reflected in a greater need for funding where taxes and duties in particular play a decisive role. This can be seen in the tax burden which increased from 43.2 per cent in 1971 to 50.4 per cent in 1988. The period following and up to now has shown an almost constant tax burden. In 2004 the taxes amounted to 49.7 per cent of GDP.

### No changes in the tax structure

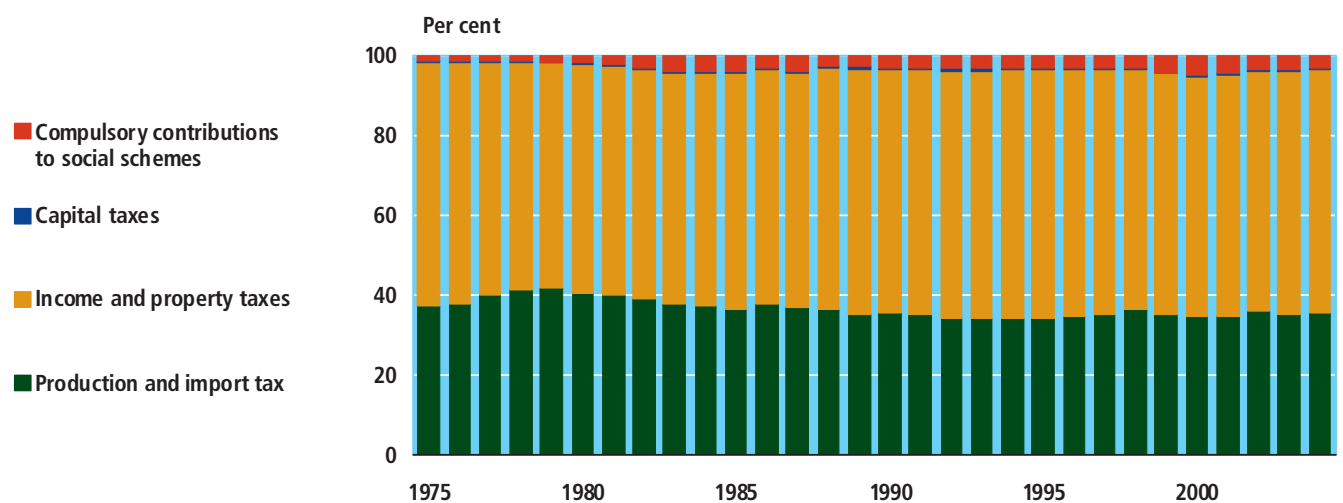
Despite the increase in the tax burden, the tax structure has not changed very much since 1971. Income and property taxes have accounted for the largest part of total tax. In 2004 they amounted to 60.6 per cent of total taxes, against 55.2 per cent in 1971. Income and property taxes are taxes on incomes earned by individuals and enterprises. (e.g. personal taxes, social security contributions, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are another large item which primarily comprise VAT and various selective excise duties. These taxes amounted to 35.7 per cent of total taxes in 2004 against 40.8 per cent in 1971. Some production and import taxes are used to influence people's and companies' behaviour. These include, e.g. 'green' taxes which have become increasingly significant during the 1990s.

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).

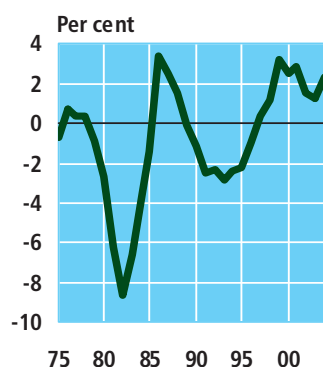
**Figure 7**

**National accounts distribution of total taxes and duties 1975-2004**



### 3. Developments in public finances

**Figure 8**  
Public sector surplus  
(net lending) as a per cent  
of GDP 1975-2004



#### Changes in the economic business cycle

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

#### Surplus on public finances since 1997

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

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

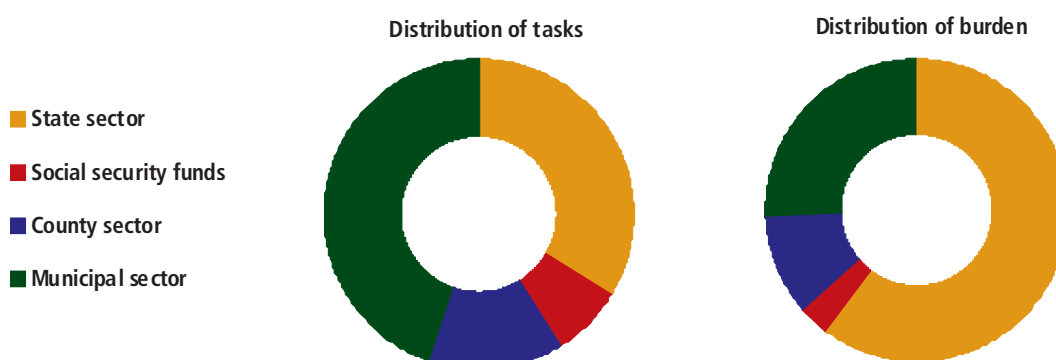
The comparatively considerable fall in the surplus from 2001 (2.8 per cent of GDP) to 2002 (1.9 per cent of GDP) is accounted for by new rules applying to the Special Pension Scheme Savings. The new rules imply that the Scheme is no longer part of the general government sector as from 2002.

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

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

**Figure 9**

**Distribution of tasks and burden between sub sectors 2003**



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 state refunds the other sub sectors for a number of costs, particularly statutory costs in the social area.

### 5. The public sector

#### One fifth of the public sector's GDP are created by private corporations

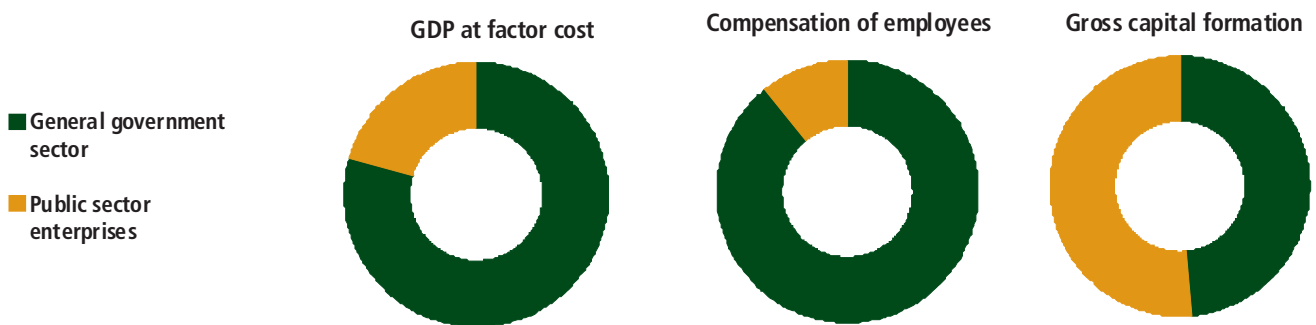
21 pct. of the public sector's GDP at factor costs are created by public corporations, but they only employ a relatively small number of all public employees, as only 11 pct. of total wage and salary costs are paid by the public corporations. However, half (51 pct.) of total gross capital formation of the public sector are accounted for by the public corporations.

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 organized 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

The public sector divided into general government sector and public enterprises 2003

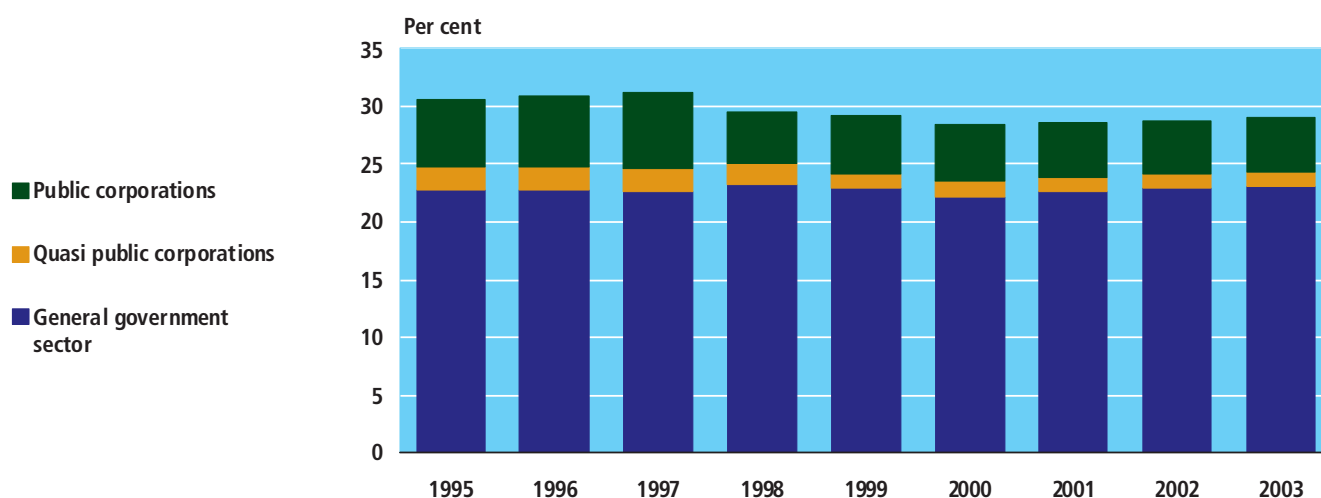
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#### The size of the public sector remains almost constant

Compared with the total Danish economy, the size of the public sector has remained constant between 28-31 per cent since 1993. The shift in the size of the public sector depends on shifting preferences for privatization. In the latest years the trend has been more private ownership, which reduces the size of the public sector. Tele Denmark A/S is an example of a company which has shifted status from public corporation to private enterprise. From 1998, when the state sold its shares, Tele Denmark A/S has no longer been a public enterprise, and is therefore no longer part of the public sector.

Figure 11 GDP at factor cost for the public sector as a per cent of GDP at factor cost for the total Danish economy

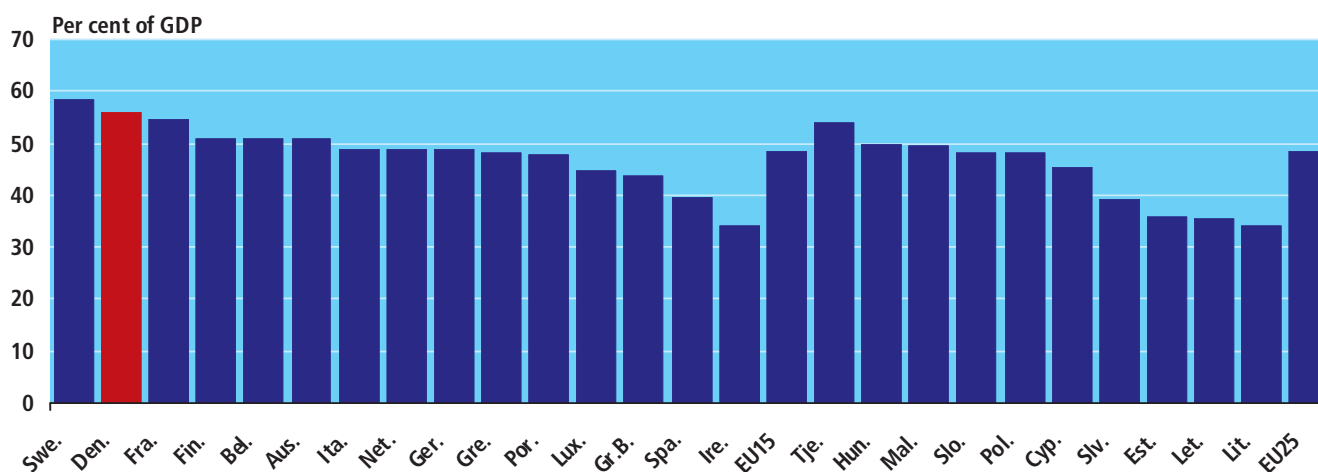


## 6. International comparisons

### Size of the public sector in an EU with 25 members (EU25) in 2004

On 1 May 2004, the EU was enlarged by 10 “new” Eastern and Central European Countries: Poland, Czech Republic, Hungary, Slovakia, Estonia, Lithuania, Slovenia, Cyprus, and Malta. The total GDP of the 10 “new” EU Member States amount 442 bn. euros, corresponding to 5 per cent of the GDP of the 15 “old” EU Member States (EU15).

Figure 12 Public expenditure as a per cent of GDP 2004



Source: Eurostat. Note: Slv. is Slovakia and Slo. is Slovenia.

There are in the EU great variations in the size of the public sector measured in terms of total public expenditure as a per cent of GDP, from 34.1 per cent (Lithuania) to 58.3 per cent (Sweden). These variations may reflect either a political choice or the stage of development of the country. There is a tendency that the size of the public sector increases, concurrently with the development of

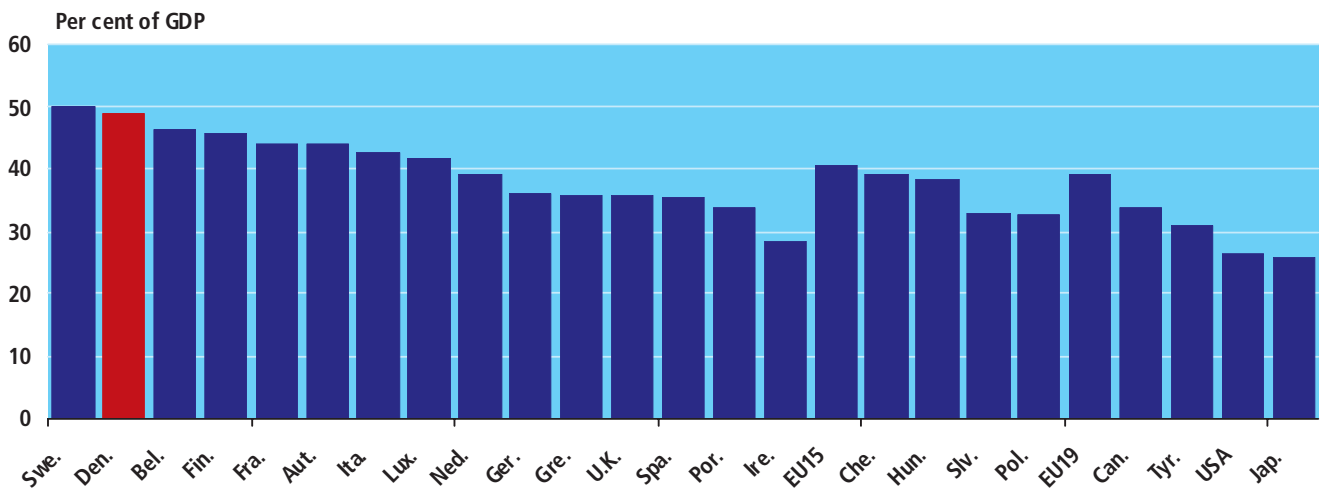
## Public finance

a country. Consequently, the size of the public sector is greater in industrialized countries, compared to developing countries.

### International comparison of taxes

Denmark accounts for the second highest tax burden (taxes and duties as a per cent of GDP) among selected OECD countries. Only Sweden, which is the only country where the tax burden exceeds more than half of GDP (50.2 per cent), has a higher tax burden than Denmark.

Figure 13 Taxes and duties as a per cent of GDP 2002



Source: OECD Note. EU15 and EU19 are non-weighted averages (the size of the countries has not been taken into account).

Comparisons between countries should be made with caution, as the tax burden depends, e.g. on whether income transfers (old-age pension, etc.) 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 means that tax revenues are greater

### Public EMU deficits/surpluses and EMU debt in the EU

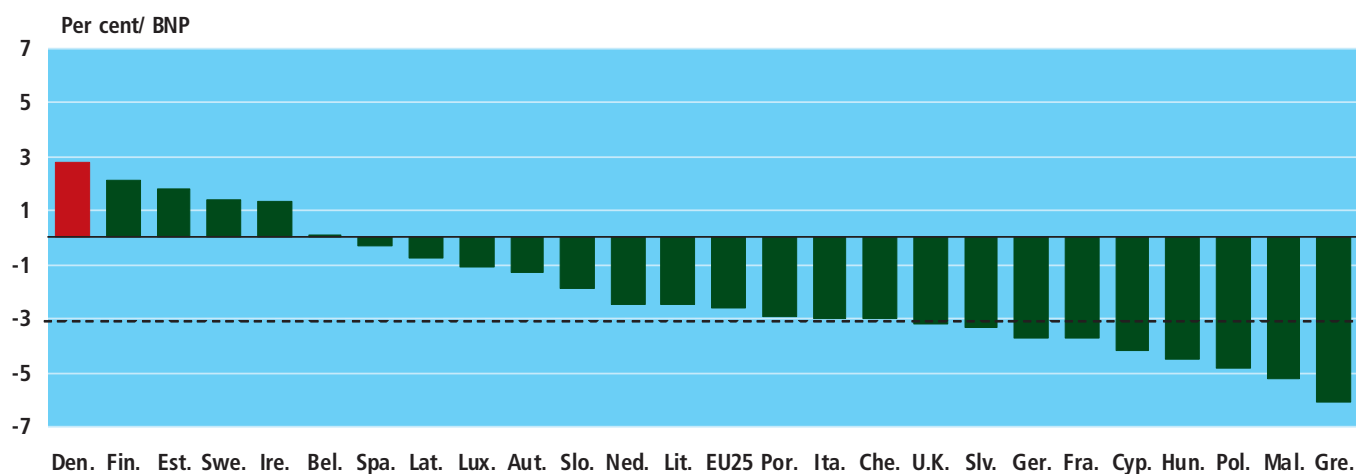
The public EMU deficits/surpluses and EMU debt in the EU are a guideline for the fiscal-policy situation in the EU, and are used in connection with the procedure for “disproportionately large government-budget deficits”. The procedure prescribes that the deficit of the EU Member states must not exceed 3 per cent of GDP and EMU debt must not exceed 60 per cent of GDP. However, it can be accepted that EMU debt exceeds 60 per cent of GDP, if it is falling and is approaching 60 per cent. Furthermore, a deficit of 3 per cent of GDP is accepted, if it is only “temporarily” exceeded.

Denmark (2.8), Finland and Sweden account for the highest public EMU deficit in 2004, while there is a number of countries whose deficit is above the threshold of 3 per cent. Among these countries are Germany and France. EU 25 accounted for a deficit of 2.6. The total deficit for EU25 is very similar to that of EU15 (2.6). This is due to the circumstance that the 10 “new” EU Member States are partly small countries with minor economies (measured in terms of GDP per capita), compared to the 15 “old” EU Member States.



Figure 14

EMU deficit (-) / surplus (+) as a per cent of GDP, EU25 2004



Since 1993, Denmark's EMU debt in pct. of GDP has been declining, and has made up less than 60 pct. of GDP since 1998. The total EMU debt of EU25 was 63.8 pct. of GDP in 2004. In other words, the average of EU25 is above the fixed limit in connection with the procedure for "disproportionately large deficits".

Figure 15

EMU-depth in per cent of GDP, EU25 2004

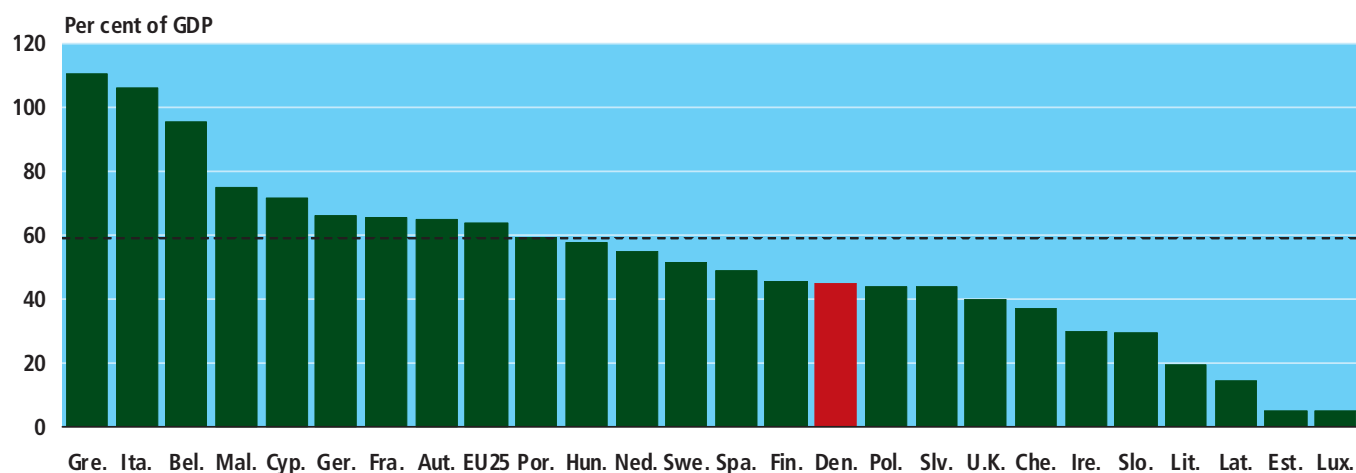


Table 415

## Central government finance. Summary

	2004*			2005*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	DKK mio.					
§ 1. Queen Margrethe II	59.7	•	59.7	61.4	•	61.4
§ 2. Members of the Royal House	8.1	•	8.1	18.8	•	18.8
§ 3. Danish Parliament	770.6	•	770.6	792.4	•	792.4
§ 5. Prime Minister's Department	113.1	•	113.1	121.9	•	121.9
§ 6. Royal Danish Ministry of Foreign Affairs	12 792.3	1 456.2	11 336.1	12 922.8	56.2	12 866.6
§ 7. Ministry of Finance	3 907.2	1 178.2	2 729.0	4 019.8	3 096.4	923.4
§ 8. Ministry of Economic and Business Affairs	2 052.9	7 225.9	-5 173.0	2 067.4	7 907.8	-5 840.4
§ 9. Ministry of Taxation	3 631.0	138.2	3 492.8	3 312.6	143.4	3 169.2
§ 11. Ministry of Justice	11 150.3	2 532.0	8 618.3	11 772.9	2 462.0	9 310.9
§ 12. Ministry of Defence	17 948.3	23.7	17 924.6	18 160.3	20.0	18 140.3
§ 15. Ministry of Social Affairs	99 773.3	•	99 773.3	105 903.4	•	105 903.4
§ 16. Ministry of the Interior and Health	48 444.1	9.8	48 434.3	54 712.3	10.6	54 701.7
§ 17. Ministry of Employment	80 481.5	-6.6	80 488.1	78 261.3	1.4	78 259.9
§ 18. Ministry of Refugee, Immigration and Integration Affairs	3 943.2	•	3 943.2	2 651.6	•	2 651.6
§ 19. Ministry of Science, Technology and Innovation	13 163.9	408.9	12 755.0	13 866.0	410.6	13 455.4
§ 20. Ministry of Education	30 682.2	25.9	30 656.3	31 654.4	167.8	31 486.6
§ 21. Ministry of Culture	4 070.7	76.5	3 994.2	4 262.9	76.5	4 186.4
§ 22. Ministry of Ecclesiastical Affairs	543.5	•	543.5	516.9	•	516.9
§ 23. Ministry of the Environment	1 574.1	34.0	1 540.1	1 497.5	40.0	1 457.5
§ 24. Ministry of Food, Agriculture and Fisheries	1 701.6	•	1 701.6	1 760.2	•	1 760.2
§ 27. Ministry for Family and Consumer Affairs	11 680.4	•	11 680.4	12 179.2	•	12 179.2
§ 28. Ministry of Transport	8 035.2	643.2	7 392.0	8 655.1	1 752.0	6 903.1
§ 34. Labour Market Funds	•	82 390.3	-82 390.3	•	81 991.6	-81 991.6
§ 35. General reserves	6 688.0	1 000.0	5 688.0	7 230.6	1 231.9	5 998.7
§ 36. Pensions	12 087.7	•	12 087.7	12 960.3	•	12 960.3
<b>Total</b>	<b>375 302.9</b>	<b>97 136.2</b>	<b>278 166.7</b>	<b>389 362.0</b>	<b>99 368.2</b>	<b>289 993.8</b>
§ 37. Interests	37 339.3	7 851.0	29 488.3	34 202.7	5 343.9	28 858.8
§ 38. Taxes and duties	27 672.8	349 800.0	-322 127.2	29 282.5	375 732.6	-346 450.1
<b>Total Surplus</b>	<b>440 315.0</b>	<b>454 787.2</b>	<b>-14 472.2</b>	<b>452 847.2</b>	<b>480 444.7</b>	<b>-27 597.5</b>
	•	<b>14 472.2</b>	<b>-14 472.2</b>	•	<b>27 597.5</b>	<b>-27 597.5</b>
<b>Current investment and lending budget</b>	•	<b>10 036.3</b>	<b>-10 036.3</b>	•	<b>23 408.2</b>	<b>-23 408.2</b>
§ 40. Bond purchases. etc.	5 098.2	•	5 098.2	4 042.6	•	4 042.6
§ 41. Changes in investment portfolio. etc.	•	-2 732.8	2 732.8	•	-670.8	670.8
§ 42. Repayment of central government debt	2 205.3	•	2 205.3	18 694.8	•	18 694.8
<b>Total</b>	<b>7 303.5</b>	<b>7 303.5</b>	<b>0</b>	<b>22 737.4</b>	<b>22 737.4</b>	<b>0</b>

Source: Appropriation Act 2005.

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 416 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2003	Budget 2004	Appropriation accounts 2005
		DKK mio.		
§ 1.	<b>Queen Margrethe II</b>	<b>58.1</b>	<b>59.7</b>	<b>61.4</b>
	1. Central government grants	58.1	59.7	61.4
§ 2.	<b>Members of the Royal House</b>	<b>7.9</b>	<b>8.1</b>	<b>18.8</b>
	1. Civil list (appanage)	7.9	8.1	18.8
§ 3.	<b>Danish Parliament</b>	<b>763.4</b>	<b>770.6</b>	<b>792.4</b>
	1. Expenditure in connection with the Danish Parliament	568.5	567.7	581.8
	2. The Ombudsman	36.7	39.8	43.0
	3. Auditing	158.2	163.1	167.6
§ 5.	<b>Prime Minister's Department</b>	<b>123.3</b>	<b>113.1</b>	<b>121.9</b>
	1. Joint expenditure	123.3	113.1	121.9
§ 6.	<b>Royal Danish Ministry of Foreign Affairs</b>	<b>12 488.6</b>	<b>12 792.3</b>	<b>12 922.8</b>
	1. Foreign service, etc.	830.7	1 781.8	1 739.9
	2. International organizations	373.5	383.6	380.0
	3. Official assistance to developing countries	10 929.9	10 523.5	10 708.3
	4. Danish Export Council	354.5	103.4	94.6
§ 7.	<b>Ministry of Finance</b>	<b>2 728.6</b>	<b>3 907.2</b>	<b>4 019.8</b>
	1. Public economics	-839.0	285.6	332.1
	2. Greenland and the Faroe Islands	3 567.6	3 621.6	3 687.7
	Greenland	2 952.1	3 006.1	3 072.2
	The Faroe Islands	615.5	615.5	615.5
§ 8.	<b>Ministry of Economics and Business Affairs</b>	<b>1 727.8</b>	<b>2 052.9</b>	<b>2 067.4</b>
	1. Joint expenditure	153.1	162.3	152.9
	2. Business adjustment and consumer conditions	259.3	245.9	247.5
	3. Industry development and housing	-6.1	380.3	319.4
	4. Subsidized housing construction, etc.	33.8	32.6	28.9
	5. Statistics	222.0	227.4	231.0
	6. Energy	710.4	616.8	688.7
	7. Shipping	355.1	387.6	399.0
§ 9.	<b>Ministry of Taxation</b>	<b>3 605.2</b>	<b>3 631.0</b>	<b>3 312.6</b>
	1. Joint expenditure	191.1	143.7	-1 708.5
	2. Administration	3 414.0	3 487.3	5 021.1
§ 11.	<b>Ministry of Justice</b>	<b>10 637.7</b>	<b>11 150.3</b>	<b>11 772.9</b>
	1. Joint expenditure	203.4	223.9	232.5
	2. Administration of police service	6 983.7	7 266.6	7 519.7
	3. Criminal administration system	1 824.2	2 022.3	2 226.2
	4. Administration of justice	1 626.3	1 637.5	1 794.5
§ 12.	<b>Ministry of Defence</b>	<b>18 266.6</b>	<b>17 948.3</b>	<b>18 160.3</b>
	1. Joint expenditure	123.5	214.0	198.5
	2. Military defence	17 445.3	17 053.1	17 274.2
	3. Civil activities	208.6	214.2	227.5
	Administration of Danish waters, etc.	199.0	206.8	219.6
	Other civil activities	9.6	7.4	7.9
	4. Rescue operations	439.8	423.2	422.7
	5. Conscientious objectors	49.3	43.8	37.4

Source: Appropriation Act 2005.

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 416 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2003	Budget 2004	Appropriation accounts 2005
	DKK mio.		
<b>§ 15. Ministry of Social Affairs</b>	<b>96 707.4</b>	<b>99 773.3</b>	<b>105 903.4</b>
1. Joint expenditure	7 904.8	8 318.7	7 274.7
2. Family/young persons' allowances	6 636.7	6 686.9	7 201.3
Family/young persons' allowances	5 519.3	5 696.6	6 087.9
Other family allowances	1 302.0	1 250.2	1 393.5
Instalments, depreciations, etc. for rent allowance loans and residents' deposit loans, etc.	-184.6	-259.9	-280.1
3. Cash benefits	1 140.7	1 303.6	1 308.6
Temporary cash benefits, etc.	288.7	298.7	307.0
Help to refugees	109.6	114.6	116.3
Benefits for the care of children	725.1	764.9	778.7
Benefits for the care of disabled adults	16.0	115.1	102.6
Survivor's benefits	1.3	10.3	4.0
4. Subsidized residential construction, urban renewal and housing areas,			
Non-profit housing construction	2 214.1	1 867.9	3 172.9
Private housing construction	1 410.9	1 438.3	2 504.9
Urban renewal and residential	205.0	195.8	421.5
Provisions for non-profit housing construction and housing cooperative dwellings	708.2	252.0	247.0
Provisions for urban renewal and redevelopment	-	-	-
Subsidies for housing areas	-110.0	-20.0	-2.0
5. Benefits for and care of the disabled	-	1.8	1.5
Benefits for and care of the disabled	120.5	255.0	272.3
Benefits for and care of the disabled	2.3	-	-
6. Other social security schemes	118.2	255.0	272.3
Reception centres	965.5	1 030.9	1 118.7
Subsidies for full or partial compensation of travelling expenses	356.1	333.5	364.3
Benefits for psychiatric patients who are not hospitalised	-	-	0.4
Benefits for socially maladjusted groups	142.1	145.3	147.5
7. Social security pension payments	467.3	552.1	606.5
Old-age pension	77 725.1	80 310.3	85 554.9
Highest and intermediate early retirement pension	62 025.2	65 119.5	71 925.3
Ordinary early retirement pension	17 993.3	17 297.9	15 902.8
Personal pension supplement	4 606.7	4 335.6	3 706.2
ATP contribution on early retirement pension and supplementary pension	847.3	880.9	875.0
Reservation, early retirement pension reform	239.0	293.5	305.3
Transfers from the Social Pension Fund	3.9	-	-
Early retirement pension	-8 140.0	-8 370.0	-8 740.0
	149.7	752.9	1 580.3
<b>§ 16. Ministry of Interior and Health</b>	<b>38 273.0</b>	<b>48 444.1</b>	<b>54 712.3</b>
1. Joint expenditure	1 094.8	1 163.5	1 022.4
2. Prevention	89.2	98.3	194.3
3. Education and research	130.7	213.7	233.7
4. The primary health service	14.4	23.4	22.6
5. Hospitals, etc.	2 103.5	2 129.4	2 608.1
6. Grants, etc. to local governments	34 840.4	44 815.8	50 631.2
<b>§ 17. Ministry of Employment</b>	<b>76 968.3</b>	<b>80 481.5</b>	<b>78 261.3</b>
1. Joint expenditure	118.4	507.3	245.4
2. Working environment	1 054.2	1 052.0	1 103.7
3. Labour market-related social assistance	58 618.0	60 416.0	57 772.8
Joint expenditure	733.5	648.3	388.1
Unemployment benefit	22 224.7	23 000.0	20 600.0
Early retirement pay	23 352.9	24 735.0	24 855.0
Transitional benefits	1 494.8	975.0	473.5
Cash benefits	4 950.3	5 056.1	5 387.8

Table 416 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2003	Budget 2004	Appropriation accounts 2005
	DKK mio.		
Sickness benefits	5 742.1	5 900.9	5 968.4
Repayments	119.6	100.7	100.0
4. Labour-market services	17 177.7	18 506.2	19 139.4
Joint expenditure	117.9	95.3	101.5
Public employment offices and business services	888.7	923.7	822.3
Active employment efforts	13 183.3	14 648.0	15 626.6
Active labour market policy	330.7	-	-
Active social policy	2 332.6	2 569.4	2 205.7
Other employment-creating schemes	324.4	269.8	383.3
<b>§ 18. Ministry of Refugee, Immigration and Integration Affairs</b>	<b>4 922.0</b>	<b>3 943.2</b>	<b>2 651.6</b>
1. Joint expenditure	335.8	332.2	346.3
2. Asylum applicant	946.1	697.9	586.3
3. Integration	3 640.2	2 913.1	1 719.0
Integration programme and Danish classes	3 458.4	2 760.3	1 529.3
Efforts concerning integration on the labour market	72.4	66.7	95.3
Efforts concerning building areas	43.5	25.6	40.1
Other integration initiatives etc.	65.8	60.5	54.3
<b>§ 19. Ministry of Science, Technology and Innovation</b>	<b>12 053.9</b>	<b>13 163.9</b>	<b>13 866.0</b>
1. Joint expenditure	543.9	716.4	1 052.2
2. Research and further education	9 592.1	10 203.6	10 509.9
3. Danish Research Council and research training	1 008.6	1 257.7	1 261.1
4. Research institutions	328.8	370.4	479.4
5. Information technology, telecommunications	27.1	41.9	-22.5
6. Competence and technology	553.4	573.9	585.9
<b>§ 20. Ministry of Education</b>	<b>29 636.3</b>	<b>30 682.2</b>	<b>31 654.4</b>
1. Administration, etc.	1 147.0	1 357.2	1 558.5
2. Basic school	2 290.5	2 069.2	2 249.3
3. Vocationally-oriented youth education	4 737.9	6 047.3	6 085.2
4. General and vocational upper-secondary education	2 091.6	2 105.0	2 196.5
5. Other youth education, etc.	665.5	619.6	471.9
6. Further education, etc.	4 051.3	3 971.6	3 826.3
7. Community education and adult, and further education and training	2 466.0	2 392.3	2 463.9
8. Cross-disciplinary and international activities	765.1	734.5	700.6
9. Assistance schemes, etc.	11 421.3	11 385.5	12 102.2
State Education Fund's financial assistance to students	9 121.8	9 712.1	10 355.5
Transport assistance	146.6	150.9	152.0
Adult education assistance	1 593.5	631.0	666.3
Other assistance schemes	559.4	891.5	928.4

Table 416 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2003	Budget 2004	Appropriation accounts 2005
	DKK mio.		
§ 21. <b>Ministry of Culture Affairs</b>	<b>3 917.3</b>	<b>4 070.7</b>	<b>4 262.9</b>
1. Joint expenditure	173.8	249.1	264.5
2. Artistic and literary activities	1 555.1	1 656.1	1 766.0
Financial assistance to artists, authors, etc.	471.8	553.9	592.1
Music	196.3	181.2	185.0
Theatres	548.3	561.5	619.5
Films	338.7	359.5	369.4
3. Preservation and presentation of the cultural	1 296.9	1 354.8	1 404.9
Libraries	572.0	581.9	609.4
Archives, etc.	137.6	148.2	175.8
Museums, ancient monuments, protected buildings etc.	587.4	624.7	619.7
4. Further education	797.9	809.1	820.2
5. Sports and leisure-time facilities	-	-	5.0
6. Radio and TV	93.6	1.6	2.3
§ 22. <b>Ministry of Ecclesiastical Affairs</b>	<b>432.8</b>	<b>543.5</b>	<b>516.9</b>
1. Joint expenditure	42.0	45.9	50.1
2. The Danish National Church	387.6	495.1	463.5
3. Churches and cemeteries	3.2	2.5	3.3
§ 23. <b>Ministry of Environment</b>	<b>1 720.8</b>	<b>1 574.1</b>	<b>1 497.5</b>
1. Joint expenditure	149.0	138.9	236.2
2. Environmental protection	753.6	506.3	442.0
3. Environmental surveys	136.8	123.7	117.3
4. Forest and nature management	399.7	510.7	468.1
5. Geological research and surveys	126.5	126.7	127.3
6. Map production	155.3	167.8	106.6
§ 24. <b>Ministry of Food, Agriculture and Fisheries</b>	<b>1 770.7</b>	<b>1 701.6</b>	<b>1 760.2</b>
1. Joint expenditure	157.0	184.1	152.0
2. General farming and fishing	890.8	859.5	885.7
3. Control, combating of diseases and research	727.4	664.3	726.8
4. Market schemes	-4.4	-6.3	-4.3
§ 27. <b>Ministry for Family and Consumer Affairs</b>	<b>12 010.3</b>	<b>11 680.4</b>	<b>12 179.2</b>
1. Joint expenditure	37.9	38.4	139.8
2. General family and children's affairs	10 950.9	10 823.2	11 206.4
3. Consumer affairs	94.8	86.0	84.2
4. Food and livestock affairs	926.7	732.8	748.8
§ 28. <b>Ministry of Transport</b>	<b>8 355.2</b>	<b>8 035.2</b>	<b>8 655.1</b>
1. Joint expenditure	1 120.7	601.4	567.1
2. Road traffic	794.5	769.7	814.0
3. Aviation and meteorology	92.4	53.9	62.4
4. Ports, coasts, and ferry services	178.9	166.7	196.0
5. Railway traffic	6 168.7	6 443.5	7 015.6
§ 34. <b>Labour market funds</b>	<b>-79 921.3</b>	<b>-82 390.3</b>	<b>-81 991.6</b>
1. Unemployment benefit fund	-79 921.3	-82 390.3	-81 991.6
§ 35. <b>General reserves</b>	<b>4 971.8</b>	<b>6 688.0</b>	<b>7 230.6</b>
1. Reserves, etc.	4 971.8	6 688.0	7 230.6
Reserves, etc.	-	1 425.0	1 620.6
VAT rebates	4 971.8	5 263.0	5 610.0
§ 36. <b>Pensions</b>	<b>11 723.2</b>	<b>12 087.7</b>	<b>12 960.3</b>
1. Civil servants' pensions	2 657.6	2 722.7	2 979.0
2. Employees with civil servants' pensions			
Public limited companies, public utilities etc.	2 366.6	2 389.7	2 580.5
3. State-guarantees pension schemes	5 528.3	5 751.9	6 135.7

Table 416 (continued)

## Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2003	Budget 2004	Appropriation accounts 2005
DKK mio.			
4. Pension schemes excl. public servants' pensions	-6.5	-0.3	-0.3
5. Indexed pension schemes	1 144.1	1 125.0	1 170.0
6. Administrative expenditure, etc.	-1.8	49.2	53.7
<b>§ 37. Interests</b>	<b>32 609.5</b>	<b>29 488.3</b>	<b>28 858.8</b>
1. Interest on central government debt	38 397.6	34 894.9	31 178.1
Domestic central government debt	36 335.1	33 270.5	29 435.9
Foreign central government debt	2 062.5	1 624.4	1 742.2
2. Accounts with the Danish National Bank and the Mortgage Bank, etc.	-5 614.4	-4 779.0	-3 746.7
3. Social Pension Fund	-144.9	106.8	1 497.8
4. Interest on bond purchases, etc.	-2 510.7	-3 178.8	-3 081.8
6. Regulation of provisions	2 482.0	2 444.4	3 024.6
7. Interest on bond purchases, etc., plant	-	-	-13.2
<b>§ 38. Taxes and duties</b>	<b>-313 845.8</b>	<b>-322 127.2</b>	<b>-346 450.1</b>
1. Taxes on income and wealth	-112 293.9	-112 483.0	-128 477.7
Personal taxation	-71 144.4	-72 256.4	-78 891.0
Family allowance	12 241.5	12 580.0	12 950.0
Corporation tax, etc.	-40 173.6	-34 317.0	-46 060.0
Pensions profits tax	-6 969.8	-12 900.0	-9 900.0
Stamp duties etc.	-6 147.0	-5 500.0	-6 500.0
Other taxes	-100.5	-89.6	-76.7
2. Customs and excise duties	-213 094.2	-222 768.2	-232 023.2
Value added tax	-132 203.4	-139 950.0	-146 125.0
Duties on energy products, etc.	-31 508.5	-31 875.0	-31 625.0
Duties on motor vehicles	-23 107.1	-25 279.0	-28 484.0
Environmental taxes	-9 174.3	-9 161.0	-9 422.0
Duties on gambling, etc.	-2 031.4	-2 010.0	-2 240.0
Other excise duties	-15 069.3	-14 493.2	-14 127.2
3. Labour market contributions	-3 585.2	-3 720.0	-3 895.0
4. EU schemes	11 060.8	12 974.0	13 988.7
5. Interest earned, etc.	-174.8	-480.0	-600.0
6. Transfer to other sections	4 241.6	4 350.0	4 557.1
<b>§ 40. Bond purchases etc.</b>	<b>752.1</b>	<b>5 098.2</b>	<b>4 042.6</b>
1. Purchase, etc. of bonds	0.3	-	-
2. Purchases of government loans	798.2	5 103.2	3 982.9
3. Inconvertible mortgage-credit loans	-46.4	-5.0	-
4. Pilot scheme with cost-based grants	-	-	59.7
<b>§ 41. Changes in investment portfolio, etc.</b>	<b>-4 790.8</b>	<b>-2 732.8</b>	<b>-670.8</b>
1. Depreciation of loss on bond issues	-714.7	990.9	565.3
2. Changes in investment portfolio	-4 093.7	-3 704.0	-1 246.4
3. Currency exchange adjustments	17.6	-19.7	10.3
<b>§ 42. Repayment of central government debt</b>	<b>6 896.6</b>	<b>2 205.3</b>	<b>18 694.8</b>
1. Central government net loans	6 896.6	2 205.3	18 694.8
Repayment of domestic debt	12 232.0	6 127.3	20 945.9
Repayment of foreign debt	165.8	-	-2 251.1
Borrowing from Danmarks Nationalbank	-5 501.2	-3 922.0	-

Table 417

## Central government debt and borrowing

	1994	2003
per cent of GDP		
<b>Total central government debt</b>	<b>77,4</b>	<b>49,8</b>
Domestic debt	64,0	43,8
Foreign debt	13,4	6,0

	DKK mio.	
<b>Total central government borrowing</b>	<b>102 000</b>	<b>94 180</b>
Domestic debt	119 581	76 958
Foreign debt	-17 581	17 222



Table 418

## Central government assets and liabilities

	2002		2003	
	1 January	31 December	1 January	31 December
DKK in million				
<b>Assets</b>				
<b>Assets, total</b>	<b>500 339.2</b>	<b>532 925.2</b>	<b>545 647.8</b>	<b>555 540.7</b>
<b>Fixed assets</b>	<b>222 179.3</b>	<b>230 542.9</b>	<b>243 252.5</b>	<b>249 715.4</b>
Properties and plants, total	100 896.8	99 309.9	96 901.4	103 019.9
Lending and accounts receivable	117 655.7	126 056.4	126 251.1	126 505.9
Securities	5 470.6	5 172.2	20 095.5	23 456.3
Loss on bond issue, government loans	-1 843.8	4.5	4.5	-3 266.7
Domestic government debt	-2 050.9	-646.9	-646.9	-4 063.9
Foreign government debt	-25.9	29.8	29.8	120.1
Relending	233.0	621.6	621.6	677.1
<b>Current assets</b>	<b>130 020.0</b>	<b>154 636.0</b>	<b>154 649.0</b>	<b>157 884.4</b>
Operating assets	218.0	248.0	246.1	233.9
Stock-in-trade	68.3	95.0	98.1	149.8
Debtors	84 797.1	106 220.9	106 232.7	121 216.2
Accounts with Danmarks Nationalbank	39 620.8	45 952.3	45 952.3	40 451.1
Cheque accounts (arrears)	267.5	-272.5	-272.5	4.8
Ministry of Finance's ordinary account	49 053.2	57 311.1	57 311.1	36 862.3
Government institutions' accounts with Danmarks Nationalbank	-9 700.2	-11 086.3	-11 086.3	3 584.0
Liquid balance	5 316.1	2 119.8	2 119.8	-4 166.5
<b>Other assets</b>	<b>148 139.8</b>	<b>147 746.3</b>	<b>147 746.3</b>	<b>147 940.9</b>
Assets of special funds	148 139.9	147 746.3	147 746.3	147 940.9
Social Pension Fund	146 938.0	146 602.1	146 602.1	146 747.1
Other funds	1 201.9	1 144.2	1 144.2	1 193.8
<b>Liabilities</b>				
<b>Liabilities, total</b>	<b>500 339.2</b>	<b>532 925.2</b>	<b>545 647.8</b>	<b>555 540.7</b>
<b>Net capital</b>	<b>-497 375.8</b>	<b>-474 247.3</b>	<b>-461 901.7</b>	<b>-442 285.4</b>
Balance	-497 375.8	-474 247.3	-461 901.7	-445 303.3
Revaluation reserve securities	-	-	-	3 017.9
<b>Long-term debt</b>	<b>679 929.2</b>	<b>680 143.0</b>	<b>680 372.0</b>	<b>663 772.9</b>
Domestic government debt	561 763.2	561 509.4	561 509.4	543 605.7
Foreign government debt	83 794.7	83 729.4	83 729.4	83 904.9
Mortgage debt	1 834.9	29.9	29.9	30.6
Other long-term debt	32 536.4	34 874.2	35 069.0	36 201.2
Donations	-	-	34.2	30.5
<b>Short-term debt</b>	<b>169 645.9</b>	<b>179 283.2</b>	<b>179 431.2</b>	<b>186 112.3</b>
Short-term domestic government debt	49 224.0	63 404.0	63 404.0	67 347.0
Short-term foreign government debt	-	0.7	0.7	-2.0
Periodic interest on government debt	12 465.9	9 258.6	9 258.6	6 699.8
Renounced commitment	73 422.9	75 269.1	75 269.1	74 020.9
Account with special funds	714.2	407.6	407.6	246.2
Creditors	33 818.9	30 943.1	30 943.3	37 663.3
Monetary liabilities concerning holiday pay	-	-	147.8	137.1
<b>Other liabilities</b>	<b>148 139.8</b>	<b>147 746.3</b>	<b>147 746.3</b>	<b>147 940.9</b>
Capital for special funds	148 139.8	147 746.3	147 746.3	147 940.9

Source: Government accounts 2002 and 2003.

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 419

## Central government net borrowing requirement

	2001	2002	2003
	DKK mio.		
<b>Net borrowing requirement</b>	<b>-22 870</b>	<b>3 232</b>	<b>-6 897</b>
+Discount on new issue, foreign loans	22	45	94
+Revaluation of foreign loans, etc.	911	-210	-87
+Discount on new issues, domestic loans	-773	3 727	-1 825
+Changes in the social pension fund stock of government loans	-3 162	-3 658	-5 006
<b>=Change in central government debt</b>	<b>-25 872</b>	<b>3 136</b>	<b>-13 721</b>
<b>Total indebtedness of central government per 31 December</b>	<b>545 688</b>	<b>548 824</b>	<b>535 838</b>
<b>Total domestic debt, net</b>	<b>461 893</b>	<b>465 094</b>	<b>451 935</b>
Bonded debt, total	566 563	577 709	559 406
a. Ordinary bonds	494 875	497 938	480 874
b. Short-term debt certificates	70 788	79 371	78 532
c. Premium bonds	900	400	400
The Social Pension Fund stock of government bonds	-109 474	-113 132	118 138
Liabilities to Danmarks Nationalbank, net	-39 621	-45 952	40 880
Treasury bills	49 224	63 404	67 347
<b>Total foreign bonded debt, net</b>	<b>83 795</b>	<b>83 730</b>	<b>83 903</b>
<b>Total domestic and foreign borrowing<sup>1</sup></b>	<b>94 862</b>	<b>130 990</b>	<b>99 681</b>
<b>Repayment of domestic and foreign loans, total</b>	<b>116 465</b>	<b>127 100</b>	<b>106 482</b>
a. Repayment of domestic loans	97 130	102 879	89 189
b. Repayment of foreign loans	19 335	24 221	17 293
<b>Domestic borrowing, total</b>	<b>78 103</b>	<b>108 618</b>	<b>82 459</b>
a. Ordinary bonds	86 391	114 950	76 958
b. Borrowing from Danmarks Nationalbank	-8 288	-6 332	5 501
<b>Foreign borrowing, total</b>	<b>16 759</b>	<b>22 373</b>	<b>17 222</b>

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

Source: Government accounts.

Table 420

## Expenditure and revenue of social security funds

	Unemployment insurance funds		Labour Market Supplementary Pension Fund		Employees' Guarantee Fund		All social security funds	
	2003*	2004*	2003*	2004*	2003*	2004*	2003*	2004*
	DKK mio.							
<b>Current expenditure</b>	<b>62 721</b>	<b>64 208</b>	<b>7 111</b>	<b>8 856</b>	<b>446</b>	<b>386</b>	<b>70 277</b>	<b>73 450</b>
Consumption expenditure	3 213	3 262	503	497	45	46	3 761	3 805
Real interest, etc.	-	-	6	6	5	-	11	6
Income transfers to households	46 927	48 198	4 069	4 353	396	340	51 392	52 891
Income transfers to central government	12 581	12 749	2 533	4 000	-	-	15 114	16 749
<b>Current revenue</b>	<b>63 368</b>	<b>65 455</b>	<b>22 588</b>	<b>24 325</b>	<b>699</b>	<b>658</b>	<b>86 654</b>	<b>90 438</b>
Interests and dividends, etc.	80	80	15 951	17 635	-	1	16 031	17 716
Compulsory contributions	16 215	16 550	6 637	6 690	516	528	23 368	23 768
Transfers from central government	47 072	48 825	-	-	-	-	47 072	48 825
Other current transfers	-	-	-	-	183	129	183	129
<b>Current surplus (gross saving)</b>	<b>647</b>	<b>1 247</b>	<b>15 477</b>	<b>15 469</b>	<b>253</b>	<b>272</b>	<b>16 377</b>	<b>16 988</b>
<b>Capital outlays, net</b>	<b>378</b>	<b>909</b>	<b>507</b>	<b>776</b>	<b>-</b>	<b>-</b>	<b>885</b>	<b>1 685</b>
<b>Overall surplus (net lending)</b>	<b>269</b>	<b>338</b>	<b>14 970</b>	<b>14 693</b>	<b>253</b>	<b>272</b>	<b>15 492</b>	<b>15 303</b>

 For further information visit [www.statbank.dk/off3](http://www.statbank.dk/off3)

Table 421

## Local government accounts 2003

	Counties <sup>1</sup>		Copenhagen, Frederiksberg and Bornholm		Other municipalities		All Denmark <sup>1</sup>	
	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue
	DKK mio.							
<b>Balance, total</b>	<b>112 430</b>	<b>112 430</b>	<b>55 519</b>	<b>55 519</b>	<b>264 573</b>	<b>264 573</b>	<b>432 522</b>	<b>432 522</b>
<b>Current items, total</b>	<b>102 211</b>	<b>23 684</b>	<b>48 343</b>	<b>10 565</b>	<b>233 944</b>	<b>51 719</b>	<b>384 498</b>	<b>85 968</b>
Housing and community amenities	776	266	1 497	480	5 730	2 250	8 003	2 996
Public utilities etc.	2	3	4 446	5 336	14 902	17 788	19 350	23 127
Traffic and infrastructure etc.	4 830	2 055	680	302	6 217	1 859	11 727	4 216
Education and culture	12 002	3 786	5 056	630	46 205	5 639	63 263	10 055
Of which								
Primary and lower secondary	4 290	2 575	3 266	183	38 387	4 453	45 943	7 211
Hospital services and public health insurance	61 180	6 956	8 774	45	•	•	69 954	7 001
Social and health services	18 201	10 205	23 773	3 166	138 410	21 359	180 384	34 730
Of which:								
Public assistance and care	11	0	4 108	76	16 921	330	21 040	406
Child day care	483	433	4 625	1 222	25 642	7 044	30 750	8 699
Residential care and preventative measures for children	3 460	2 009	1 391	140	8 493	1 650	13 344	3 799
Institutions and measures for elderly or handicapped	9 467	5 570	6 760	923	41 012	7 961	57 239	14 454
Early retirement pension and personal supplements	-	-	1 919	10	15 987	327	17 906	337
Daily-cash unemployment benefits	-	-	961	10	7 459	156	8 420	166
Rent allowances etc.	1	0	1 367	29	8 655	235	10 023	264
Labour-market measures etc.	509	154	757	61	3 199	538	4 465	753
Other social and health services	4 270	2 039	1 885	694	11 042	3 118	17 197	5 851
Administration etc.	5 220	413	4 117	606	22 480	2 824	31 817	3 843
<b>State refunds, total</b>	-	<b>540</b>	-	<b>4 840</b>	-	<b>29 157</b>	-	<b>34 537</b>
<b>Capital items, total</b>	<b>2 722</b>	<b>310</b>	<b>2 840</b>	<b>740</b>	<b>15 030</b>	<b>4 785</b>	<b>20 592</b>	<b>5 835</b>
Housing and community amenities	88	76	1 015	638	3 174	3 032	4 277	3 746
Public utilities etc.	-	-	736	38	3 195	697	3 931	735
Traffic and infrastructure etc.	662	38	182	22	1 213	133	2 057	193
Education and culture	437	7	603	24	3 633	141	4 673	172
Hospital services and public health insurance	1 172	91	0	1	-	-	1 172	92
Social and health services	323	80	267	0	3 315	720	3 905	800
Administration etc.	40	18	37	17	500	62	577	97
<b>Interests<sup>2</sup></b>	<b>341</b>	<b>414</b>	<b>418</b>	<b>448</b>	<b>1 326</b>	<b>1 398</b>	<b>2 085</b>	<b>2 260</b>
<b>Repayment of loans</b>	<b>1 518</b>	<b>•</b>	<b>1 836</b>	<b>•</b>	<b>5 309</b>	<b>•</b>	<b>8 663</b>	<b>•</b>
<b>Financing</b>	<b>5 638</b>	<b>86 999</b>	<b>2 082</b>	<b>38 569</b>	<b>8 964</b>	<b>177 096</b>	<b>16 684</b>	<b>302 664</b>
Loans <sup>2</sup>	•	1 945	•	583	•	8 962	•	11 490
General grants	-	9 350 <sup>3</sup>	-	5 414 <sup>4</sup>	-	28 279	-	43 043 <sup>3</sup>
Settlement of VAT	5 638	-	2 082	-	8 964	-	16 684	-
Taxes	-	75 704	-	32 572	-	139 855	-	248 131
<b>Financial changes<sup>5</sup></b>	-	<b>483</b>	-	<b>357</b>	-	<b>418</b>	-	<b>1 258</b>

Note. Expenditure is exclusive of VAT.

<sup>1</sup> Including Greater Copenhagen Authority. <sup>2</sup> Excluding capital losses in connection with loans. In 2003 the capital losses amounted to DKK 86 mio. <sup>3</sup> Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. <sup>4</sup> Including contributions to Greater Copenhagen Authority Council. <sup>5</sup> Financial changes in the municipal sector are accounted for by a increase in liquidity of DKK 3.4 bn. and an decrease in the other financial net wealth of DKK 4.7 bn.

For further information visit [www.statbank.dk/reg31](http://www.statbank.dk/reg31)

Table 422

Current and capital expenditure and revenue of local government<sup>1</sup>  
2003

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Admini- stration etc.	Total
	DKK mio.							
<b>Net expenditure, total</b>	<b>5 538</b>	<b>-582</b>	<b>9 375</b>	<b>57 709</b>	<b>64 033</b>	<b>148 758</b>	<b>28 456</b>	<b>313 287</b>
<b>Gross expenditure, total</b>	<b>12 280</b>	<b>23 280</b>	<b>13 784</b>	<b>67 937</b>	<b>71 124</b>	<b>184 289</b>	<b>32 394</b>	<b>405 088</b>
<b>Calculated costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depreciations	0	2 474	2	-	-	0	6	2 482
Stock changes	-	1	0	-	-	-	-	1
Appropriations	-	-6	-	0	-	0	-	-6
Return on investments	-1	12	1	-	-	0	-	12
Other calculated expenditure	32	12	1	0	-	-	0	45
Calculated revenue	0	-8	0	-	-	-	0	-8
Set-off account	-31	-2 485	-4	0	-	0	-6	-2 526
<b>Compensation of employees<sup>2</sup></b>	<b>2 553</b>	<b>2 087</b>	<b>2 780</b>	<b>39 592</b>	<b>26 732</b>	<b>71 462</b>	<b>19 716</b>	<b>164 922</b>
<b>Intermediate consumption</b>	<b>1 862</b>	<b>8 431</b>	<b>1 858</b>	<b>4 785</b>	<b>6 740</b>	<b>8 159</b>	<b>1 633</b>	<b>33 468</b>
Food	23	4	5	284	328	1 604	142	2 390
Fuels and lubricants	446	6 662	629	1 199	646	1 218	210	11 010
Purchase of land and buildings	768	13	63	168	3	339	32	1 386
Acquisitions	58	607	238	132	380	232	110	1 757
Other consumption goods	567	1 145	923	3 002	5 383	4 766	1 139	16 925
<b>External services</b>	<b>6 427</b>	<b>12 177</b>	<b>8 178</b>	<b>18 870</b>	<b>20 693</b>	<b>32 178</b>	<b>8 221</b>	<b>106 744</b>
VAT-exempt services	1 417	2 154	3 402	3 705	4 732	7 387	2 078	24 875
Building contractors and craftsmen	2 602	4 214	3 138	4 196	1 359	4 129	479	20 117
Payments to central government	26	102	26	3 139	1 161	101	8	4 563
Payments to other local authorities	120	60	327	4 926	11 131	15 541	176	32 281
Other services	2 262	5 647	1 285	2 904	2 310	5 020	5 480	24 908
<b>Grants and transfers</b>	<b>1 242</b>	<b>166</b>	<b>1 182</b>	<b>4 564</b>	<b>16 908</b>	<b>71 920</b>	<b>3 011</b>	<b>98 993</b>
Civil servant pensions	158	149	91	376	674	366	2 483	4 297
Other transfers to persons	69	5	7	736	16 182	69 707	85	86 791
Other grants and transfers	1 015	12	1 084	3 452	52	1 847	443	7 905
<b>Financial expenses</b>	<b>181</b>	<b>384</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>404</b>	<b>-</b>	<b>979</b>
<b>Internal expenditure and revenue<sup>3</sup></b>	<b>15</b>	<b>35</b>	<b>-224</b>	<b>126</b>	<b>51</b>	<b>166</b>	<b>-187</b>	<b>-18</b>
Regarding compensation of employees	285	332	676	118	7	1 664	22	3 104
Regarding intermediate consumption	17	48	23	5	560	65	15	733
Regarding services	293	87	559	162	353	475	48	1 977
Internal revenue	-580	-432	-1 482	-159	-869	-2 038	-272	-5 832
<b>Gross revenue, total</b>	<b>6 742</b>	<b>23 862</b>	<b>4 409</b>	<b>10 228</b>	<b>7 091</b>	<b>35 531</b>	<b>3 938</b>	<b>91 801</b>
<b>Revenue</b>	<b>6 701</b>	<b>23 747</b>	<b>4 391</b>	<b>10 143</b>	<b>6 923</b>	<b>34 531</b>	<b>3 827</b>	<b>90 263</b>
Rent received	885	2	15	105	97	894	42	2 040
Sales of goods and services	689	14 408	2 810	2 601	630	12 204	456	33 798
Payments from central government	579	37	404	582	1 120	1 819	429	4 970
Payments from other local authorities	160	30	252	5 212	4 309	15 904	247	26 114
Other revenue	4 388	9 270	910	1 643	767	3 710	2 653	23 341
<b>Financial receipts</b>	<b>41</b>	<b>115</b>	<b>18</b>	<b>85</b>	<b>168</b>	<b>1 000</b>	<b>111</b>	<b>1 538</b>

Note. Expenditure is exclusive of VAT.

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

For further information visit [www.statbank.dk/reg11](http://www.statbank.dk/reg11)



Table 423

## Financial assets and liabilities of local authorities 2003

	Counties <sup>1</sup>	Copenhagen, Frederiks- berg and Bornholm municipalities	Other muni- cipalities	All Denmark <sup>1</sup>
	DKK mio.			
<b>Assets, total</b>	<b>17 702</b>	<b>16 698</b>	<b>72 131</b>	<b>106 531</b>
Liquid assets	4 579	3 080	11 170	18 829
Of which:				
Cash in hand	38	19	87	144
Bank deposits etc.	167	1 046	1 368	2 581
Mortgage credit association bonds	2 954	1 197	5 899	10 050
Local government bonds	7	-	541	548
Central government bonds etc.	1 395	818	3 124	5 337
Liquid assets issued in other EU-countries	18	-	151	169
Short-term claims on central govt.	1 067	484	1 610	3 161
Other short-term claims	5 712	4 655	20 306	30 673
Long-term claims	5 257	6 601	21 311	33 169
Advances concerning utilities etc.	-1	1 550	4 925	6 474
Assets concerning settlement of debt for others	-1	49	3 643	3 691
Assets of trust funds etc.	1 089	279	9 166	10 534
<b>Liabilities, total</b>	<b>17 702</b>	<b>16 698</b>	<b>72 131</b>	<b>106 531</b>
Short-term debt to banks	330	58	1 354	1 742
Short-term debt to central government	581	1 809	6 139	8 529
Other short-term debt	10 273	3 337	21 457	35 067
Long-term debt	9 078	9 952	36 033	55 063
Of which:				
Domestic debt, total	9 078	5 335	42 857	57 270
Of which:				
Non-profit institutions with contract	227	388	792	1 407
Central govt. and Mortgage Bank	2 749	402	150	3 301
Other municipalities and counties	4	1	130	135
Local Gov. Pension Fund	-	-	28	28
Other insurance companies	0	-	0	0
Mortgage credit	120	522	1 451	2 093
Local Gov. Credit Association	5 541	3 531	25 705	34 777
Banks	308	45	4 593	4 946
Public issues of bonds	-	-	-	-
Other domestic long-term debt	1	266	327	594
Long-term debt, dwellings for the elderly	59	180	9 523	9 762
Long-term debt, gains from ferry service	69	-	158	227
Foreign debt, total	-	4 617	92	4 709
Of which:				
Public issues of bonds	-	4 605	-	4 605
Other foreign long-term debt <sup>2</sup>	-	12	92	104
Liabilities of trust funds etc.	1 157	424	9 672	11 253
Liabilities concerning settlement of debt to others	-3	651	5 891	6 539
Balance account	-3 714	467	-15 331	-18 578

<sup>1</sup> Including Greater Copenhagen Authority. <sup>2</sup> As domestic lending has been erroneously entered in this function on the basis of foreign exchange by most Danish municipalities, the amount has been adjusted downwards.

For further information visit [www.statbank.dk/reg4](http://www.statbank.dk/reg4)

Table 424

## Accounts of counties 2003

	Expenditure (gross)				Revenue			Expenditure – revenue	Balance sheet items at end of year	
	Current items		Capital items Total	Total <sup>1</sup>	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.									
<b>All counties</b>	<b>102 211</b>	<b>61 180</b>	<b>18 201</b>	<b>2 722</b>	<b>104 451</b>	<b>24 534</b>	<b>75 704</b>	<b>483</b>	<b>4 578</b>	<b>9 077</b>
Copenhagen Development Council	2 743	-	-	84	2 784	1 374	-	42	153	-
Copenhagen County	13 392	8 376	2 391	313	13 641	3 158	12 651	65	650	2 565
Frederiksborg County	7 377	4 432	1 518	110	7 383	1 461	7 240	104	-62	776
Roskilde County	4 479	2 875	734	124	4 556	951	4 208	46	275	542
West Zealand County	6 902	4 215	1 390	228	7 105	1 862	4 557	25	20	774
Storstrøms County	6 263	3 426	1 543	138	6 504	1 826	3 801	-103	458	466
Funen County	10 677	6 768	1 723	306	10 594	2 519	6 994	391	448	378
South Jutland County	4 860	3 020	732	109	5 014	783	3 666	-44	189	278
Ribe County	4 257	2 624	764	124	4 354	717	3 302	28	238	265
Vejle County	7 133	4 289	1 341	366	7 354	1 716	5 143	145	377	762
Ringkøbing County	5 277	3 074	971	77	5 504	1 093	4 018	-150	655	336
Århus County	14 111	8 955	2 432	411	14 508	4 235	9 647	12	416	852
Viborg County	4 965	2 897	1 039	96	5 085	1 105	3 422	-24	254	277
North Jutland County	9 775	6 229	1 623	236	10 065	1 734	7 055	-54	507	806

Note. Expenditure is exclusive of VAT.

<sup>1</sup> Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

For further information visit [www.statbank.dk/reg4](http://www.statbank.dk/reg4) and [reg31](http://reg31)



**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)			Revenue			Expenditure revenue = Financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items Total	Total <sup>2</sup>	Of which			Liquid funds	Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
			Education and culture	Social and health services						
DKK mio.										
<b>All municipalities</b>	<b>282 287<sup>1</sup></b>	<b>51 261</b>	<b>162 183</b>	<b>17 869</b>	<b>299 380</b>	<b>101 806</b>	<b>172 427</b>	<b>776</b>	<b>14 249</b>	<b>52 902</b>
Copenhagen	39 453	3 791	19 471	2 307	41 456	13 953	25 509	304	2 353	7 633
Frederiksberg	5 911	793	2 908	409	6 259	1 442	5 414	61	585	1 760
<b>Copenhagen County, total</b>	<b>31 915</b>	<b>6 520</b>	<b>18 703</b>	<b>1 825</b>	<b>33 852</b>	<b>10 377</b>	<b>23 586</b>	<b>-112</b>	<b>2 169</b>	<b>5 537</b>
Albertslund	1 937	403	1 029	89	2 030	734	917	-4	53	361
Ballerup	2 708	482	1 771	136	2 835	862	1 784	9	82	468
Brøndby	2 016	432	1 239	106	2 075	589	1 015	47	225	313
Dragør	567	114	325	33	617	162	533	-16	-2	190
Gentofte	3 173	609	1 815	219	3 380	1 134	3 563	12	198	884
Gladsaxe	3 262	651	1 954	181	3 473	1 051	2 239	-29	242	371
Glostrup	1 135	228	636	50	1 189	387	742	-4	62	162
Herlev	1 416	299	861	64	1 472	436	859	8	103	87
Hvidovre	2 577	416	1 654	192	2 740	745	1 610	29	183	417
Høje Tåstrup	2 425	557	1 399	128	2 611	798	1 522	-59	175	510
Ishøj	1 310	257	711	118	1 436	536	580	-8	60	453
Ledøje-Smørum	413	122	203	63	471	131	390	4	52	79
Lyngby-Tårnbæk	2 413	540	1 344	142	2 635	750	2 312	-79	202	387
Rødovre	2 013	401	1 207	25	2 066	654	1 188	-29	-31	271
Søllerød	1 401	339	776	101	1 445	397	1 814	57	81	266
Tårnby	1 798	364	1 042	84	1 935	623	1 235	-53	436	1
Vallensbæk	520	137	249	14	530	143	463	4	22	172
Værløse	831	169	488	80	912	245	820	-1	26	145
<b>Frederiksborg County, total</b>	<b>18 755</b>	<b>3 938</b>	<b>10 553</b>	<b>1 597</b>	<b>20 412</b>	<b>6 522</b>	<b>13 593</b>	<b>-61</b>	<b>708</b>	<b>4 425</b>
Allerød	1 007	279	518	30	1 102	289	985	-65	177	189
Birkerød	961	243	545	62	1 070	259	1 030	-46	166	178
Farum	1 130	214	515	54	1 492	253	802	-311	-122	810
Fredensborg-Humlebæk	944	197	550	53	984	340	736	13	5	215
Frederikssund	900	214	511	66	1 019	362	608	-53	11	182
Frederiksværk	1 086	216	629	159	1 228	443	596	17	105	368
Græsted-Gilleleje	977	217	573	49	1 028	314	657	-3	53	196
Helsingø	864	156	537	33	912	295	629	-14	53	133
Helsingør	3 560	589	2 081	183	3 713	1 412	2 085	29	45	556
Hillerød	2 035	405	1 126	149	2 251	905	1 337	-67	124	492
Hundested	490	98	293	15	503	153	287	2	23	49
Hørsholm	1 042	232	574	546	1 110	304	1 250	478	52	82
Jægerspris	479	82	300	33	523	155	289	-10	-44	117
Karlebo	1 075	245	620	21	1 049	331	661	47	-13	239
Skibby	328	60	200	44	377	125	197	-5	28	88
Skævinge	250	66	132	12	273	86	170	-11	-3	36
Slangerup	406	100	223	39	451	121	293	-6	7	155
Stenløse	596	144	318	15	655	179	503	-44	43	167
Ølstykke	625	181	308	34	672	196	478	-12	-2	173

Note. Expenditure is related to municipalities, excluding VAT.

<sup>1</sup> Incl. hospital service for Copenhagen (DKK 6.794 mio.) and Frederiksberg (DKK 1.394 mio.). <sup>2</sup> Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

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

For further information visit [www.statbank.dk/reg31](http://www.statbank.dk/reg31) og [reg4](http://www.statbank.dk/reg4)

**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)			Capital items total	Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		revenue = financial changes (net revenue)		Liquid funds	Long-term liabilities
	Total	Of which			Current and capital items	Taxes				
DKK mio.										
<b>Roskilde County, total</b>	<b>11 200</b>	<b>2 567</b>	<b>6 257</b>	<b>857</b>	<b>12 022</b>	<b>4 086</b>	<b>7 478</b>	<b>35</b>	<b>259</b>	<b>2 427</b>
Bramsnæs	410	90	249	37	449	132	288	-2	23	71
Greve	2 154	529	1 209	75	2 201	684	1 488	29	58	415
Gundsø	607	163	334	35	629	163	500	13	7	106
Hvalsø	352	96	190	22	379	106	244	-5	8	75
Køge	2 110	460	1 194	192	2 295	826	1 153	6	57	188
Lejre	321	93	166	22	330	105	272	13	17	52
Ramsø	407	95	242	19	418	123	296	7	64	55
Roskilde	3 040	578	1 658	224	3 275	1 327	1 884	-10	11	937
Skovbo	582	153	331	43	603	210	391	21	-17	172
Solrød	775	221	412	103	917	235	651	-38	19	186
Vallø	442	89	272	85	526	175	311	1	12	170
<b>West Zealand County, total</b>	<b>14 950</b>	<b>2 905</b>	<b>9 126</b>	<b>1 046</b>	<b>15 935</b>	<b>5 449</b>	<b>8 400</b>	<b>60</b>	<b>660</b>	<b>2 987</b>
Bjergsted	399	72	257	16	402	140	202	13	-2	130
Dianalund	358	66	233	18	361	121	182	16	4	58
Dragsholm	689	132	440	15	699	218	388	5	10	150
Fuglebjerg	332	73	203	9	364	121	161	-24	-6	50
Gørlev	309	54	192	36	320	106	170	24	-12	46
Hashøj	282	50	181	32	326	109	174	-12	10	75
Haslev	676	138	392	73	714	213	424	34	20	185
Holbæk	1 743	345	1 079	116	1 809	626	995	51	35	388
Hvidebæk	250	50	156	5	262	78	147	-7	23	29
Høng	393	76	259	13	399	143	198	7	-4	23
Jernløse	244	54	143	17	260	82	153	1	2	44
Kalundborg	1 166	190	668	161	1 341	592	620	-12	156	201
Korsør	1 015	179	633	103	1 125	354	539	-6	46	228
Nykøbing-Rørvig	411	53	253	21	455	168	233	-23	8	77
Ringsted	1 474	353	827	138	1 624	542	873	-13	92	326
Skælskør	568	115	331	13	601	195	323	-21	40	84
Slagelse	1 852	331	1 151	77	1 914	671	989	15	68	333
Sorø	728	140	465	48	770	264	451	5	136	248
Stenlille	257	54	158	28	269	88	145	16	-8	39
Svinninge	288	67	173	21	303	85	174	6	19	46
Tornved	480	109	288	19	506	183	246	-7	12	70
Trundholm	594	112	373	32	638	210	349	-12	13	47
Tølløse	442	92	271	35	473	140	264	4	-2	110
<b>Storstrøm County, total</b>	<b>13 349</b>	<b>2 340</b>	<b>8 188</b>	<b>1 005</b>	<b>14 465</b>	<b>5 442</b>	<b>6 778</b>	<b>-111</b>	<b>682</b>	<b>3 041</b>
Fakse	612	105	396	33	645	229	351	0	14	128
Fladså	318	72	192	12	335	108	190	-5	19	70
Holeby	225	39	148	1	232	83	105	-6	-3	16
Holmegård	342	78	204	20	363	136	193	0	6	103
Højreby	216	38	134	3	220	77	102	-1	13	55
Langebæk	264	52	164	6	275	88	148	-5	24	64
Maribo	659	121	359	9	670	294	287	-2	-4	94
Møn	565	104	356	42	623	212	295	-16	75	135

**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)			Capital items total	Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		revenue = financial changes (net revenue)		Liquid funds	Long-term liabilities
	Total	Of which			Current and capital items	Taxes				
DKK mio.										
<b>Storstrøm County (continued)</b>										
Nakskov	1 000	140	654	228	1 160	508	387	67	-32	436
Nykøbing-Falster	1 408	223	828	134	1 581	671	633	-40	15	322
Nysted	277	50	163	0	284	101	135	-7	-4	83
Næstved	2 362	394	1 485	299	2 763	1 021	1 260	-101	289	641
Nørre Alslev	394	78	248	18	415	115	221	-2	52	65
Præstø	343	63	209	17	360	127	191	1	5	119
Ravnsborg	325	38	205	5	347	113	145	-18	-3	128
Rudbjerg	193	28	124	2	196	71	95	-2	13	41
Rødby	456	58	275	11	464	193	180	3	20	37
Rønnede	317	63	188	15	326	95	205	6	7	70
Sakskøbing	457	67	309	18	484	165	222	-9	35	121
Stevns	516	114	308	24	575	234	312	-35	56	77
Stubbekøbing	332	58	215	8	341	118	164	-1	8	48
Suså	354	86	202	13	368	119	215	0	24	68
Sydfalster	314	58	189	2	310	104	183	6	21	7
Vordingborg	1 100	213	633	85	1 128	460	559	56	32	113
<b>Bornholm regional municipality, total</b>	<b>2 979</b>	<b>473</b>	<b>1 393</b>	<b>124</b>	<b>3 110</b>	<b>751</b>	<b>1 649</b>	<b>-7</b>	<b>141</b>	<b>560</b>
Bornholm	2 979	473	1 393	124	3 110	751	1 649	-7	141	560
<b>Funen County, total</b>	<b>23 634</b>	<b>4 576</b>	<b>14 341</b>	<b>1 275</b>	<b>24 682</b>	<b>8 692</b>	<b>12 685</b>	<b>227</b>	<b>732</b>	<b>4 104</b>
Assens	517	94	330	82	600	195	271	-1	18	152
Bogense	307	64	186	9	319	99	166	-3	13	67
Broby	288	66	175	4	287	85	168	4	16	3
Egebjerg	396	88	239	10	402	125	207	5	12	58
Ejby	471	91	294	26	490	152	250	7	15	83
Fåborg	815	143	518	30	845	296	449	-1	16	91
Glamsbjerg	286	76	165	10	304	109	151	-8	10	61
Gudme	305	61	199	19	323	118	146	1	16	38
Hårby	212	48	127	10	223	61	126	-1	11	28
Kerteminde	564	128	305	32	576	212	319	20	27	209
Langeskov	286	64	160	45	362	112	159	-31	28	95
Marstal	170	28	96	14	197	84	71	-13	19	44
Middelfart	961	186	574	115	979	341	584	98	0	165
Munkebo	295	60	179	10	306	114	154	-2	16	47
Nyborg	932	158	638	23	957	323	527	-1	-8	256
Nørre Åby	234	51	140	23	241	76	136	15	23	26
Odense	9 702	1 834	5 806	463	10 087	3 755	5 124	79	216	1 039
Otterup	493	100	293	15	523	174	273	-15	18	49
Ringe	521	105	319	31	537	178	278	14	13	41
Rudkøbing	382	76	242	11	392	141	174	2	8	59

**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)			Capital items total	Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		revenue = financial changes (net revenue)		Liquid funds	Long-term liabilities
	Total	Of which			Current and capital items	Taxes				
DKK mio.										
<b>Funen County (continued)</b>										
Ryslinge	337	68	209	7	343	107	174	2	18	8
Svendborg	2 268	381	1 401	134	2 340	879	1 147	62	57	879
Sydlangeland	209	39	124	11	233	74	103	-13	14	89
Søndersø	501	117	300	20	507	156	304	13	2	40
Tommerup	339	81	203	20	375	110	200	-16	28	116
Tranekær	175	31	111	13	187	62	87	1	13	58
Ullerslev	230	49	126	13	242	81	132	1	25	63
Vissenbjerg	297	57	195	15	310	95	163	1	24	37
Ærøskøbing	206	30	110	18	219	75	94	5	8	69
Ørbæk	296	64	185	5	302	94	164	-1	8	34
Årslev	384	89	232	18	398	127	237	5	33	42
Årup	255	49	160	19	276	82	147	-2	15	58
<b>South Jutland County, total</b>	<b>11 314</b>	<b>2 271</b>	<b>6 786</b>	<b>726</b>	<b>12 092</b>	<b>3 831</b>	<b>6 548</b>	<b>-51</b>	<b>661</b>	<b>2 150</b>
Augustenborg	264	60	150	11	283	79	173	-7	14	50
Bov	456	94	259	38	495	149	307	-2	62	88
Bredebro	166	37	97	6	167	46	92	4	22	5
Broager	268	61	160	10	275	81	157	3	14	15
Christiansfeld	402	89	235	28	423	127	246	7	28	61
Gram	223	42	142	35	252	76	122	7	4	88
Gråsten	337	58	194	28	381	134	178	-16	2	100
Haderslev	1 527	289	943	103	1 646	543	922	-13	21	250
Højer	134	24	83	2	137	42	69	-2	8	6
Lundtoft	265	61	155	25	309	82	145	-18	7	72
Løgumkloster	293	61	175	26	318	95	159	0	38	23
Nordborg	642	125	374	73	696	235	367	20	27	137
Nørre Rangstrup	421	97	241	21	438	136	225	4	21	37
Rødding	429	97	247	18	451	141	262	-4	27	68
Rødekro	445	97	264	19	466	139	250	-2	28	40
Skærbæk	321	68	186	8	331	112	196	-2	15	34
Sundeved	201	51	109	21	219	58	133	2	18	39
Sydals	269	62	152	34	293	85	185	10	17	65
Sønderborg	1 424	254	892	96	1 514	491	774	5	65	398
Tinglev	451	93	273	15	477	149	228	-12	27	111
Tønder	583	128	331	30	605	212	326	8	48	60
Vojens	728	155	440	32	768	241	398	-8	46	214
Åbenrå	1 065	168	684	47	1 148	378	634	-35	102	189
<b>Ribe County, total</b>	<b>11 167</b>	<b>2 243</b>	<b>6 433</b>	<b>401</b>	<b>11 638</b>	<b>4 191</b>	<b>6 028</b>	<b>-70</b>	<b>701</b>	<b>1 984</b>
Billund	387	92	207	14	381	117	240	20	51	38
Blåbjerg	286	63	151	14	311	96	175	-11	49	35
Blåvandshuk	207	48	100	9	220	74	139	-4	7	31
Bramming	577	143	346	46	640	175	318	-17	29	72
Brørup	278	62	170	9	286	91	154	1	28	17
Esbjerg	4 905	845	2 813	112	5 052	2 109	2 389	-36	242	984
Fanø	152	26	77	1	160	54	100	-7	17	69

**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)			Capital items total	Revenue			Expenditure = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		revenue = financial changes (net revenue)		Liquid funds	Long-term liabilities
	Total	Of which			Current and capital items	Taxes				
DKK mio.										
<b>Ribe County (continued)</b>										
Grindsted	793	166	475	22	817	286	438	-2	44	191
Helle	330	85	189	14	336	84	200	8	9	44
Holsted	295	63	183	18	314	88	154	0	24	44
Ribe	803	185	475	38	834	292	473	6	34	187
Varde	951	187	540	19	981	349	524	-10	36	126
Vejen	740	169	432	70	832	247	453	-22	85	90
Ølgod	463	109	275	15	474	129	271	4	46	56
<b>Vejle County, total</b>	<b>17 077</b>	<b>3 382</b>	<b>10 107</b>	<b>1 430</b>	<b>18 485</b>	<b>6 407</b>	<b>9 909</b>	<b>21</b>	<b>1032</b>	<b>3 308</b>
Brædstrup	359	84	212	36	393	114	223	2	14	111
Børkop	481	99	276	25	524	182	305	-17	32	71
Egtved	574	141	343	42	610	171	379	6	17	22
Fredericia	2 669	458	1 558	262	2 909	1 037	1 399	21	-38	576
Gedved	409	101	248	18	435	126	248	-8	19	46
Give	605	150	353	31	666	203	352	-30	78	117
Hedensted	646	167	366	91	737	209	440	0	4	114
Horsens	2 879	507	1 830	178	3 056	1 039	1 642	1	273	707
Jelling	273	64	163	18	312	91	152	-20	2	130
Juelsminde	616	133	375	44	647	199	389	12	35	20
Kolding	3 283	624	1 818	374	3 540	1 447	1 919	116	20	585
Lunderskov	224	59	124	21	249	66	148	-3	39	43
Nørre Snede	307	63	197	15	328	87	177	-6	6	37
Tørring-Uldum	529	127	314	16	536	166	310	9	7	51
Vamdrup	356	86	217	23	378	133	186	2	30	43
Vejle	2 867	519	1 713	236	3 165	1 137	1 640	-64	494	635
<b>Ringkøbing County, total</b>	<b>12 155</b>	<b>2 473</b>	<b>7 406</b>	<b>713</b>	<b>12 662</b>	<b>4 196</b>	<b>7 274</b>	<b>206</b>	<b>816</b>	<b>2 302</b>
Avlum-Haderup	271	51	173	10	284	80	166	-2	34	3
Brande	395	84	235	14	414	127	227	-5	67	81
Egvad	417	88	248	34	443	137	239	8	24	85
Herning	2 793	568	1 667	152	2 820	1 074	1 679	126	65	485
Holmsland	239	47	123	9	266	97	160	-18	64	34
Holstebro	1 841	333	1 225	149	1 934	625	1 138	55	136	669
Ikast	1 007	181	619	42	1 049	328	596	0	26	168
Lemvig	814	180	505	42	834	276	472	22	40	180
Ringkøbing	770	166	462	53	816	252	472	6	90	87
Skjern	568	102	330	44	593	215	322	19	63	46
Struer	804	177	485	21	848	268	509	-23	62	189
Thyborøn-Harboør	244	50	131	8	254	89	140	-3	5	28
Thyholm	161	32	98	5	168	54	94	-2	11	49
Trehøje	393	104	230	14	407	123	235	0	33	6
Ulfborg-Vemb	307	61	188	27	309	98	169	26	21	57
Videbæk	498	115	301	30	527	145	297	1	16	57
Vinderup	344	71	211	52	393	113	192	2	31	68
Åskov	289	63	175	7	303	95	167	-6	28	10

**Table 425 (continued) Accounts of municipalities 2003**

	Expenditure (gross)				Revenue			Expenditure revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total <sup>2</sup>	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Århus County, total</b>	<b>33 858</b>	<b>6 146</b>	<b>19 941</b>	<b>2 199</b>	<b>35 559</b>	<b>13 615</b>	<b>18 335</b>	<b>497</b>	<b>1 212</b>	<b>5 094</b>
Ebeltoft	685	133	430	43	694	216	430	34	-11	85
Galten	441	108	264	35	474	147	291	3	23	111
Gjern	337	77	201	15	357	114	203	-4	42	25
Grenå	982	185	582	28	1 013	388	507	-3	36	116
Hadsten	477	119	279	61	550	158	312	-12	10	132
Hammel	458	101	280	24	485	148	288	-4	3	128
Hinnerup	495	141	269	38	538	185	331	-5	38	61
Hørning	342	84	199	22	375	119	233	-11	7	40
Langå	375	85	224	8	382	119	221	2	18	111
Mariager	370	78	227	5	373	116	212	2	-1	53
Midtdjurs	345	80	211	21	371	104	197	-5	13	86
Nørhald	391	82	245	11	405	128	216	-4	18	40
Nr. Djurs	356	75	225	24	395	119	196	-15	8	112
Odder	880	196	549	43	921	290	559	2	-9	107
Purhus	354	88	208	44	397	104	219	1	13	67
Randers	3 261	568	2 180	99	3 382	1 253	1 732	-23	16	641
Rosenholm	446	115	256	45	484	143	270	7	23	122
Rougsø	402	77	259	20	426	135	202	-4	-9	139
Ry	456	121	259	55	524	164	307	-13	35	164
Rønde	292	69	175	32	318	94	190	6	25	61
Samsø	222	37	129	1	227	77	114	-5	9	55
Silkeborg	2 668	529	1 536	192	2 870	1 033	1 609	-8	190	469
Skanderborg	944	231	583	100	1 030	301	606	15	45	182
Sønderhald	346	81	215	66	379	106	223	33	-3	72
Them	300	75	165	8	307	88	184	1	26	35
Århus	17 233	2 611	9 791	1 159	17 882	7 766	8 483	507	647	1 880
<b>Viborg County, total</b>	<b>10 329</b>	<b>2 163</b>	<b>6 370</b>	<b>509</b>	<b>10 952</b>	<b>3 407</b>	<b>6 003</b>	<b>-114</b>	<b>727</b>	<b>1 665</b>
Bjerringbro	574	142	340	45	644	182	378	-24	31	161
Fjends	321	82	184	15	332	92	180	3	21	20
Hanstholm	281	52	164	4	289	108	151	-3	33	57
Hvorslev	272	58	161	11	291	80	161	-7	50	59
Karup	291	55	186	16	293	81	167	13	10	64
Kjellerup	564	126	353	30	605	189	337	-11	70	97
Morsø	1 018	188	655	56	1 127	347	556	-52	71	131
Møldrup	315	68	196	25	337	101	184	3	25	65
Sallingsund	255	60	144	14	268	74	157	0	23	26
Skive	1 307	257	822	40	1 386	496	756	-39	43	222
Spøttrup	333	80	189	21	357	100	178	-4	19	20
Sundsøre	277	58	152	15	287	77	154	5	18	25
Sydthy	499	98	315	13	510	150	274	2	18	105
Thisted	1 329	289	807	95	1 409	467	743	15	125	243
Tjele	363	76	229	15	374	114	200	4	23	14

Table 425

## Accounts of municipalities 2003

	Expenditure (gross)			Capital items total	Revenue			Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Total <sup>2</sup>		Of which		Liqui-d funds		Long-tem liabilities	
	Total	Of which			Current and capital items	Taxes				
										Education and culture
DKK mio.										
<b>Viborg County (continued)</b>										
Viborg	2 002	401	1 277	82	2 105	653	1 260	-21	139	315
Ålestrup	328	73	196	12	338	96	167	2	8	41
<b>North Jutland County,</b>										
<b>total</b>	<b>24 241</b>	<b>4 680</b>	<b>14 200</b>	<b>1 446</b>	<b>25 799</b>	<b>9 445</b>	<b>13 238</b>	<b>-110</b>	<b>811</b>	<b>3 925</b>
Arden	381	87	233	26	394	126	190	13	8	75
Brovst	395	92	239	38	431	161	208	1	31	78
Brønderslev	1 017	187	592	42	1 048	390	504	11	52	224
Dronninglund	674	133	430	17	689	215	386	2	5	51
Farsø	392	79	249	39	418	136	206	13	23	59
Fjerritslev	386	84	236	25	394	125	208	16	18	22
Frederikshavn	1 735	290	1 006	145	1 911	744	884	-31	109	395
Hadsund	467	92	296	76	519	194	277	24	42	49
Hals	472	108	272	41	515	152	300	-2	51	42
Hirtshals	657	146	393	53	672	222	356	38	-19	211
Hjørring	1 705	340	1 056	122	1 843	640	920	-15	12	316
Hobro	771	147	493	50	807	295	391	14	-18	111
Læsø	132	20	63	4	142	55	61	-6	14	44
Løgstør	509	95	324	46	535	179	264	19	25	59
Løkken-Vrå	403	72	261	11	429	134	226	-15	43	64
Nibe	348	68	215	12	367	117	209	-6	17	73
Nørager	253	49	162	14	268	84	132	-1	19	103
Pandrup	497	99	295	6	514	172	310	-11	3	73
Sejlfjord	389	87	235	51	466	124	214	-26	22	109
Sindal	411	93	250	20	423	131	210	8	15	44
Skagen	623	112	342	23	636	233	360	10	18	188
Skørping	430	100	257	17	508	133	268	-60	-10	114
Støvring	512	133	291	22	534	159	337	0	15	90
Sæby	809	145	502	36	858	312	440	-14	68	86
Åbybro	447	106	261	46	502	174	293	-9	21	67
Ålborg	8 837	1 584	4 892	386	9 369	3 847	4 762	-143	244	1 043
Års	589	132	355	78	607	191	322	60	-17	135

Table 426

## Personal taxation. Summary table

	2003	2004	2005
<b>Personal relief per person</b>	DKK		
Ordinary personal relief	35 600	36 800	37 600
Single under 18 years	26 500	27 300	27 900
<b>Basic allowance</b>			
Basic allow. for coll. income tax, mean limit	198 000	254 000	259 500
Basic allow. for coll. income tax, upper limit	295 300	304 800	311 500
Maximum contribution to capital pension	38 900	40 100	41 000
Limit for inclusion of under-paid tax	15 600	16 100	16 400
Tax allowance per kilometre <sup>1</sup>	1.60/0.80	1.62/0.81	1.68/0.84
Limit value for property-value tax	3 040 000	3 040 000	3 040 000
<b>Tax rate for State</b>	per cent		
Lower limit for income tax	5.5	5.5	5.5
Mean limit for income tax	6.0	6.0	6.0
Upper limit for income tax	15.0	15.0	15.0
Labour market contributions	8	8	8
Special pension-scheme savings	1	0	0
Average municipal tax rates	22.2	22.2	22.2
Average county tax rates	11.9	11.9	11.9
Average local government tax rates	32.6	32.6	32.6
Average church tax rates	0.86	0.86	0.87
Calculation percent for property-value tax <sup>2</sup>	1.0/3.0	1.0/3.0	1.0/3.0
<b>Tax ceilings</b>			
»Tilted« tax ceiling	59.0	59.0	59.0

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


 For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)



Table 427

## Taxpayers, income and tax

	2002	2003*
	———— persons in thousands ————	
<b>Taxable population</b>		
Danish population, end of year	5 384	5 398
Of whom subject to assessment	4 626	4 629
	———— DKK mio. ————	
<b>Advance assessed incomes</b>		
+Personal income	824 674	856 158
A-income <sup>1</sup>	857 406	890 198
Other personal income	-32 732	-34 040
+Capital income	-47 160	-47 368
+Income deductions	35 697	36 577
+Taxable income	741 817	772 213
<b>Provisional taxes</b>		
+Total	293 627	300 807
A-tax	264 474	271 682
B-tax	16 192	16 489
Share tax	2 603	2 996
Voluntary payments	10 638	9 938
Section 55 refunds	-279	-298
<b>Underpaid tax from previous years, etc.</b>		
÷Underpaid tax from previous years	3 727	4 241
+Retained profits paid	1 562	1 582
<b>Finally assessed incomes</b>		
+Taxable income (gross)	752 981	773 317
+Income tax relief	146 607	151 525
+Net taxable income	606 374	621 792
<b>Final taxes</b>		
+Total	284 263	290 116
+Central government tax (State tax)	63 998	64 537
Ordinary income tax, lower limit	38 167	39 173
Additional income tax, intermediate limit	11 621	11 358
Additional income tax, upper limit	14 100	13 736
+Church tax	4 440	4 532
+County tax	62 624	63 874
+Municipal tax	134 515	138 891
+Corporation tax	3 078	3 137
+Share tax	5 452	4 997
+Imputed income from owner-occupied dwelling	10 156	10 148
<b>Labour market contributions</b>	56 234	56 889
<b>Special pension-scheme savings</b>	6 940	7 018
<b>Results of final assessment</b>		
Tax overpayment minus underpayment	7 199	8 032
Tax overpayment	14 484	15 633
Tax underpayment	7 258	7 601
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	6 647	8 195
Tax overpayment, etc. for refunding	14 671	15 891
Tax underpayment, etc. for collection	8 024	7 696
For collection with provisional tax	3 950	4 184
For collection separately	4 074	3 512

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

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 428 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>	
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005
	per cent						DKK mio.		per cent	per mille	
<b>All Denmark<sup>3</sup></b>	<b>22.2</b>	<b>22.2</b>	<b>32.6</b>	<b>32.6</b>	<b>0.86</b>	<b>0.87</b>	<b>147 348</b>	<b>152 165</b>	<b>3.3</b>	<b>15.56</b>	<b>15.63</b>
101 Copenhagen	32.1	32.1	32.1	32.1	0.76	0.79	21 096	21 728	3.0	34.00	34.00
147 Frederiksberg	31.2	31.2	31.2	31.2	0.45	0.48	4 845	4 918	1.5	27.00	27.00
400 Bornholm	33.6	33.6	33.6	33.6	0.93	0.90	1 491	1 532	2.7	33.65	33.65
<b>All Denmark excl. Copenhagen, Frederiksberg and Bornholm</b>	<b>20.8</b>	<b>20.8</b>	<b>32.7</b>	<b>32.7</b>	<b>0.88</b>	<b>0.88</b>	<b>119 915</b>	<b>123 987</b>	<b>3.4</b>	<b>13.40</b>	<b>13.49</b>
<b>Copenhagen County</b>	<b>20.1</b>	<b>20.0</b>	<b>31.8</b>	<b>31.7</b>	<b>0.61</b>	<b>0.62</b>	<b>19 041</b>	<b>19 274</b>	<b>1.2</b>	<b>12.79</b>	<b>12.76</b>
165 Albertslund	20.6	20.9	32.3	32.6	0.71	0.71	730	754	3.4	24.00	24.00
151 Ballerup	21.1	21.1	32.8	32.8	0.67	0.69	1 311	1 364	4.1	18.00	18.00
153 Brøndby	20.0	20.7	31.7	32.4	0.77	0.77	832	889	6.8	9.00	9.00
155 Dragør	20.9	20.9	32.6	32.6	0.60	0.60	442	450	1.9	15.90	15.70
157 Gentofte	19.5	18.5	31.2	30.2	0.42	0.42	3 077	2 852	-7.3	6.00	6.00
159 Gladsaxe	20.3	20.2	32.0	31.9	0.73	0.75	1 721	1 767	2.7	13.00	13.00
161 Glostrup	19.9	19.9	31.6	31.6	0.60	0.60	560	577	3.0	15.00	15.00
163 Herlev	19.9	19.9	31.6	31.6	0.73	0.73	703	721	2.5	11.40	11.40
167 Hvidovre	21.4	21.4	33.1	33.1	0.69	0.69	1 314	1 355	3.1	20.00	20.00
169 Høje Taastrup	20.6	20.6	32.3	32.3	0.80	0.80	1 209	1 235	2.1	15.00	15.00
183 Ishøj	20.9	20.9	32.6	32.6	0.80	0.80	497	516	3.9	15.00	15.00
171 Ledøje-Smørum	20.9	20.9	32.6	32.6	0.60	0.63	337	346	2.7	10.20	10.20
173 Lyngby-Taarbæk	19.9	19.9	31.6	31.6	0.55	0.59	1 843	1 853	0.6	8.30	8.30
175 Rødovre	21.0	21.0	32.7	32.7	0.68	0.68	982	1 003	2.2	20.80	20.80
181 Søllerød	18.4	18.6	30.1	30.3	0.51	0.51	1 411	1 479	4.8	12.50	12.50
185 Tårnby	19.3	19.1	31.0	30.8	0.58	0.58	1 020	1 032	1.2	14.00	14.00
187 Vallensbæk	20.9	20.9	32.6	32.6	0.49	0.56	384	396	3.2	14.00	14.00
189 Værløse	20.5	20.5	32.2	32.2	0.60	0.60	667	683	2.4	11.00	11.00
<b>Frederiksborg County</b>	<b>20.5</b>	<b>20.5</b>	<b>32.1</b>	<b>32.1</b>	<b>0.68</b>	<b>0.70</b>	<b>11 208</b>	<b>11 678</b>	<b>4.2</b>	<b>14.42</b>	<b>14.33</b>
201 Allerød	20.6	20.6	32.2	32.2	0.58	0.58	777	792	2.0	16.00	14.00
205 Birkerød	19.5	19.4	31.1	31.0	0.40	0.45	799	788	-1.4	8.50	8.50
207 Farum	22.8	22.8	34.4	34.4	0.68	0.68	686	678	-1.1	18.00	18.00
208 Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.54	0.54	642	670	4.4	9.50	9.50
209 Frederikssund	20.8	20.8	32.4	32.4	0.85	0.85	501	521	3.9	14.00	14.00
211 Frederiksværk	21.6	21.6	33.2	33.2	0.85	0.85	500	516	3.3	24.00	24.00
213 Græsted-Gilleleje	19.9	19.9	31.5	31.5	0.82	0.88	519	512	-1.2	18.80	18.80
215 Helsingø	19.6	19.5	31.2	31.1	0.85	0.85	485	512	5.6	20.00	20.00
217 Helsingør	20.9	20.9	32.5	32.5	0.78	0.78	1 672	1 934	15.7	17.50	17.50
219 Hillerød	21.0	21.0	32.6	32.6	0.66	0.66	1 121	1 157	3.2	9.80	9.80
221 Hundested	21.7	21.7	33.3	33.3	0.77	0.77	244	256	5.1	23.00	23.00
223 Hørsholm	18.5	18.5	30.1	30.1	0.52	0.52	1 006	1 029	2.3	8.00	8.00
225 Jægerspris	21.3	21.3	32.9	32.9	0.95	0.95	248	251	1.0	21.50	21.50
227 Karlebo	20.3	20.3	31.9	31.9	0.55	0.55	573	587	2.4	9.00	9.00
229 Skibby	21.0	21.0	32.6	32.6	1.11	1.11	173	171	-1.6	22.00	22.00
231 Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	150	163	8.7	11.00	11.00
233 Slangerup	20.9	20.9	32.5	32.5	0.77	0.77	261	274	5.1	10.00	13.00
235 Stenløse	21.3	21.3	32.9	32.9	0.70	0.75	427	423	-0.9	20.00	20.00
237 Ølstykke	20.7	20.7	32.3	32.3	0.70	0.70	425	442	4.0	10.00	10.00
<b>Roskilde County</b>	<b>19.9</b>	<b>20.1</b>	<b>31.4</b>	<b>31.6</b>	<b>0.85</b>	<b>0.85</b>	<b>6 395</b>	<b>6 721</b>	<b>5.1</b>	<b>9.92</b>	<b>10.33</b>
251 Bramsnæs	20.9	20.9	32.4	32.4	0.97	1.07	243	252	3.5	18.00	18.00
253 Greve	19.1	19.1	30.6	30.6	0.73	0.73	1 303	1 342	3.0	6.00	8.00
255 Gundsø	19.9	20.7	31.4	32.2	0.70	0.70	423	473	11.7	9.00	10.00
257 Hvalsø	21.0	20.9	32.5	32.4	0.90	0.90	210	217	3.3	17.00	16.00

<sup>1</sup> Church tax as a percentage of the tax-base for those subject to church tax. <sup>2</sup> The county land tax rate amounted to 0.1 per cent in all counties in 2004 and 2005. <sup>3</sup> As county tax is not paid in Copenhagen, Frederiksberg and Bornholm, the difference between the average local government tax rate and the average local government and county tax rate is less than the average county tax rate.

For further information visit [www.statbank.dk/pskat](http://www.statbank.dk/pskat)

Table 428 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005	
	per cent						DKK mio.		per cent	per mille		
<b>Roskilde County (continued)</b>												
259	Køge	20.7	20.7	32.2	32.2	0.90	0.90	999	1 037	3.8	7.30	7.00
261	Lejre	17.9	18.7	29.4	30.2	0.97	0.97	230	247	7.6	10.00	10.00
263	Ramsø	19.7	20.1	31.2	31.6	0.94	0.94	236	254	7.7	18.00	18.00
265	Roskilde	20.4	20.4	31.9	31.9	0.87	0.87	1 553	1 623	4.5	12.00	12.00
267	Skovbo	19.7	19.7	31.2	31.2	0.80	0.80	361	379	5.0	6.00	6.00
269	Solrød	19.4	20.0	30.9	31.5	0.92	0.92	569	614	8.0	10.00	10.00
271	Vallø	19.9	20.5	31.4	32.0	1.00	1.00	269	283	5.2	11.50	11.50
	<b>West Zealand County</b>	<b>21.4</b>	<b>21.4</b>	<b>33.8</b>	<b>33.8</b>	<b>0.98</b>	<b>0.98</b>	<b>7 300</b>	<b>7 594</b>	<b>4.0</b>	<b>17.29</b>	<b>17.28</b>
301	Bjergsted	21.3	21.7	33.7	34.1	1.20	1.20	174	190	9.0	24.00	24.00
303	Dianalund	22.0	22.0	34.4	34.4	0.85	0.85	168	175	3.9	14.00	14.00
305	Dragsholm	22.5	22.8	34.9	35.2	0.85	0.85	318	334	5.1	24.00	24.00
307	Fuglebjerg	22.5	22.5	34.9	34.9	1.20	1.20	150	154	2.6	15.00	15.00
309	Gørlev	21.0	21.0	33.4	33.4	1.10	1.10	145	154	6.1	24.00	24.00
311	Hashøj	21.6	21.6	34.0	34.0	1.25	1.25	156	161	3.6	13.50	13.50
313	Haslev	22.1	22.1	34.5	34.5	0.93	0.93	369	388	5.3	16.00	16.00
315	Holbæk	20.5	20.5	32.9	32.9	0.95	0.95	872	902	3.5	12.50	12.50
317	Hvidebæk	22.2	22.2	34.6	34.6	1.15	1.15	130	132	1.6	15.00	15.00
319	Høng	20.5	20.5	32.9	32.9	1.00	1.00	184	191	3.8	10.00	10.00
321	Jernløse	21.4	21.4	33.8	33.8	1.10	1.05	138	147	6.2	12.00	12.00
323	Kalundborg	20.2	20.2	32.6	32.6	0.88	0.88	498	517	3.9	22.00	22.00
325	Korsør	21.9	21.9	34.3	34.3	0.80	0.80	480	496	3.3	19.50	19.50
327	Nykøbing-Rørvig	21.7	21.7	34.1	34.1	1.05	1.05	206	208	0.7	24.00	24.00
329	Ringsted	21.5	21.5	33.9	33.9	1.00	1.00	767	795	3.7	12.20	12.20
331	Skælskør	21.9	21.9	34.3	34.3	1.21	1.19	281	293	4.4	19.00	19.00
333	Slagelse	20.7	20.7	33.1	33.1	0.90	0.90	866	903	4.2	15.00	15.00
335	Sorø	21.7	21.7	34.1	34.1	1.00	1.00	401	414	3.2	16.00	16.00
337	Stenlille	21.8	21.8	34.2	34.2	0.83	0.83	129	131	1.8	13.00	13.00
339	Svinninge	21.9	21.9	34.3	34.3	1.07	1.09	152	159	4.9	16.40	16.40
341	Tornved	23.2	23.2	35.6	35.6	1.08	1.08	217	227	4.9	16.00	16.00
343	Trundholm	22.5	22.5	34.9	34.9	1.10	1.10	264	278	5.4	24.00	24.00
345	Tølløse	21.3	21.3	33.7	33.7	0.93	0.93	237	245	3.4	16.00	16.00
	<b>Storstrøm County</b>	<b>21.0</b>	<b>21.1</b>	<b>33.5</b>	<b>33.6</b>	<b>1.09</b>	<b>1.08</b>	<b>5 969</b>	<b>6 207</b>	<b>4.0</b>	<b>16.63</b>	<b>16.72</b>
351	Fakse	21.7	21.7	34.2	34.2	1.25	1.25	299	304	1.9	18.50	18.50
353	Fladså	20.5	20.5	33.0	33.0	1.15	1.15	170	177	4.0	10.00	10.00
355	Holeby	22.2	22.9	34.7	35.4	1.25	1.25	94	95	1.5	21.00	21.00
357	Holmegaard	21.7	21.7	34.2	34.2	0.80	0.80	174	181	4.2	12.00	12.00
359	Højreby	21.9	21.9	34.4	34.4	1.25	1.30	88	92	4.8	24.00	24.00
361	Langebæk	20.8	20.8	33.3	33.3	0.90	0.90	133	140	5.1	14.00	14.00
363	Maribo	21.2	22.1	33.7	34.6	1.33	1.33	251	266	5.7	21.50	21.50
365	Møn	21.5	21.5	34.0	34.0	1.24	1.24	254	260	2.1	21.00	21.00
367	Nakskov	22.9	22.9	35.4	35.4	1.05	1.05	352	371	5.3	24.00	24.00
369	Nykøbing Falster	20.3	20.3	32.8	32.8	1.03	1.04	568	587	3.3	17.00	17.00
371	Nysted	21.2	21.2	33.7	33.7	1.30	1.30	119	124	4.9	14.00	14.00
373	Næstved	20.1	20.1	32.6	32.6	0.97	0.92	1 118	1 157	3.6	12.00	12.00
375	Nørre Alslev	21.3	21.3	33.8	33.8	1.30	1.30	201	203	0.9	10.00	10.00
377	Præstø	20.8	21.3	33.3	33.8	1.17	1.17	168	183	8.8	16.00	16.00
379	Ravnsborg	22.5	22.5	35.0	35.0	1.20	1.23	124	125	0.8	22.50	22.50
381	Rudbjerg	21.2	21.2	33.7	33.7	1.25	1.25	79	79	0.4	22.00	22.00
383	Rødby	22.9	22.9	35.4	35.4	1.19	1.19	152	157	3.4	24.00	24.00
385	Rønnede	22.0	22.0	34.5	34.5	1.46	1.35	184	194	5.2	12.00	12.00
387	Sakskøbing	20.8	20.8	33.3	33.3	1.34	1.34	198	205	3.6	20.00	20.00
389	Stevns	21.7	21.7	34.2	34.2	1.22	1.22	269	281	4.4	13.00	13.00
391	Stubbekøbing	21.3	21.3	33.8	33.8	1.25	1.30	148	150	1.1	12.50	12.50

Table 428 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005	
	per cent						DKK mio.		per cent	per mille		
<b>Storstrøm County (continued)</b>												
393	Suså	21.1	21.1	33.6	33.6	1.15	1.15	190	203	6.5	14.00	14.00
395	Sydfalster	17.9	19.7	30.4	32.2	0.80	0.80	139	158	13.2	22.30	24.00
397	Vordingborg	20.8	20.8	33.3	33.3	0.80	0.80	497	516	3.9	19.00	19.00
	<b>Funen County</b>	<b>21.5</b>	<b>21.5</b>	<b>33.9</b>	<b>33.9</b>	<b>0.91</b>	<b>0.91</b>	<b>11 103</b>	<b>11 573</b>	<b>4.2</b>	<b>12.34</b>	<b>12.56</b>
421	Assens	20.7	21.7	33.1	34.1	1.20	1.20	233	258	10.6	6.00	12.00
423	Bogense	22.1	22.1	34.5	34.5	1.16	1.16	142	145	2.0	18.50	17.50
425	Broby	21.8	21.8	34.2	34.2	1.10	1.10	143	148	3.4	15.00	15.00
427	Egebjerg	22.2	22.2	34.6	34.6	1.25	1.25	195	201	2.9	6.00	6.00
429	Ejby	21.4	21.4	33.8	33.8	1.25	1.25	220	225	2.3	12.00	12.00
431	Faaborg	21.8	21.8	34.2	34.2	0.98	0.98	399	415	4.0	12.50	12.50
433	Glamsbjerg	21.5	21.5	33.9	33.9	1.15	1.15	133	142	6.8	14.00	14.00
435	Gudme	22.0	22.0	34.4	34.4	1.35	1.35	134	139	3.3	6.00	6.00
437	Haarby	21.2	21.2	33.6	33.6	0.90	0.90	114	114	0.1	8.00	8.00
439	Kerteminde	20.9	20.9	33.3	33.3	1.33	1.33	268	276	3.2	19.00	19.00
441	Langeskov	20.9	20.9	33.3	33.3	0.90	0.90	141	150	6.4	10.00	10.00
443	Marstal	20.8	20.8	33.2	33.2	1.15	1.15	64	69	6.9	10.00	10.00
445	Midelfart	20.3	20.3	32.7	32.7	0.75	0.75	506	537	6.0	12.00	12.00
447	Munkebo	21.6	21.6	34.0	34.0	0.58	0.58	137	141	3.1	12.00	12.00
449	Nyborg	23.2	23.2	35.6	35.6	1.10	1.10	484	507	4.7	16.00	16.00
451	Nørre Aaby	21.2	21.2	33.6	33.6	1.21	1.21	124	135	9.3	6.00	8.00
461	Odense	21.3	21.3	33.7	33.7	0.68	0.68	4 419	4 595	4.0	12.40	12.40
471	Otterup	21.4	21.4	33.8	33.8	1.15	1.15	239	252	5.7	12.00	12.00
473	Ringe	21.8	21.8	34.2	34.2	1.25	1.25	257	262	1.9	9.00	9.00
475	Rudkøbing	22.9	23.1	35.3	35.5	1.21	1.21	155	161	3.8	13.80	15.80
477	Ryslinge	22.1	22.1	34.5	34.5	0.95	0.95	160	160	0.2	8.50	8.50
479	Svendborg	21.9	21.9	34.3	34.3	0.97	0.97	1 004	1 061	5.6	13.00	13.00
481	Sydlangeland	22.2	22.2	34.6	34.6	1.10	1.50	87	85	-1.9	14.00	14.00
483	Søndersø	21.3	21.3	33.7	33.7	1.00	1.04	260	267	2.9	15.00	15.00
485	Tommerup	21.6	21.6	34.0	34.0	0.80	0.80	180	188	4.4	10.00	10.00
487	Tranekær	22.5	22.5	34.9	34.9	1.40	1.40	74	76	2.8	14.00	14.00
489	Ullerslev	21.6	21.6	34.0	34.0	1.07	1.07	113	114	1.1	17.00	17.00
491	Vissenbjerg	22.4	22.4	34.8	34.8	0.87	0.85	147	149	1.5	15.00	15.00
493	Ærøskøbing	22.5	22.5	34.9	34.9	1.40	1.40	88	91	3.0	12.00	16.00
495	Ørbæk	21.6	21.6	34.0	34.0	1.20	1.20	145	149	3.2	10.00	10.00
497	Årslev	20.6	21.2	33.0	33.6	1.00	1.00	212	229	7.9	10.00	10.00
499	Aarup	21.2	21.2	33.6	33.6	1.21	1.11	126	130	3.4	12.00	12.00
	<b>South Jutland County</b>	<b>20.8</b>	<b>20.9</b>	<b>32.8</b>	<b>32.9</b>	<b>0.99</b>	<b>1.00</b>	<b>5 879</b>	<b>6 027</b>	<b>2.5</b>	<b>8.58</b>	<b>9.52</b>
501	Augustenborg	22.4	22.4	34.4	34.4	1.07	1.07	161	167	4.0	10.00	10.00
503	Bov	21.1	21.1	33.1	33.1	0.90	0.90	259	277	7.1	6.00	6.00
505	Bredebro	20.4	20.4	32.4	32.4	1.31	1.31	80	81	0.9	10.00	10.00
507	Broager	21.0	21.0	33.0	33.0	1.00	1.00	144	147	2.5	12.00	12.00
509	Christiansfeld	21.2	21.2	33.2	33.2	1.28	1.28	210	219	4.3	11.00	11.00
511	Gram	22.1	22.1	34.1	34.1	1.00	1.00	111	113	2.2	9.00	9.00
513	Gråsten	19.9	20.9	31.9	32.9	1.08	1.08	167	184	10.3	7.00	8.50
515	Haderslev	22.3	22.3	34.3	34.3	0.92	0.92	819	834	1.8	10.00	13.00
517	Højer	21.6	21.9	33.6	33.9	1.40	1.40	62	64	2.0	11.00	12.00
519	Lundholt	21.8	21.8	33.8	33.8	0.99	0.99	139	140	0.9	9.00	9.00
521	Løgumkloster	20.3	21.0	32.3	33.0	1.30	1.35	149	156	4.4	6.00	6.00
523	Nordborg	20.4	20.4	32.4	32.4	0.89	0.94	320	315	-1.7	10.00	10.00
525	Nørre Rangstrup	21.8	21.8	33.8	33.8	1.12	1.12	209	209	0.4	6.00	6.00
527	Rødding	20.7	20.7	32.7	32.7	1.15	1.15	237	233	-1.8	6.00	6.00
529	Rødekro	18.8	19.8	30.8	31.8	0.99	0.99	222	248	11.9	10.00	10.00
531	Skærbæk	19.7	20.0	31.7	32.0	1.20	1.20	164	161	-1.4	14.00	24.00

Table 428 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005	
	per cent						DKK mio.		per cent	per mille		
<b>South Jutland County (continued)</b>												
533	Sundeved	20.6	20.7	32.6	32.7	0.95	0.95	122	124	2.1	7.00	7.50
535	Sydals	20.8	20.8	32.8	32.8	0.95	0.95	163	164	0.8	15.00	15.00
537	Sønderborg	19.9	19.9	31.9	31.9	0.87	0.87	720	723	0.4	6.00	6.00
539	Tinglev	21.0	21.0	33.0	33.0	1.15	1.20	214	216	1.0	9.00	9.00
541	Tønder	20.4	20.9	32.4	32.9	1.00	1.00	295	304	3.2	6.00	6.00
543	Vojens	20.9	20.9	32.9	32.9	0.96	0.96	368	377	2.5	10.00	10.00
545	Aabenraa	20.4	20.4	32.4	32.4	0.85	0.85	547	571	4.4	6.00	6.00
	<b>Ribe County</b>	<b>20.7</b>	<b>20.8</b>	<b>32.7</b>	<b>32.8</b>	<b>0.87</b>	<b>0.86</b>	<b>5 192</b>	<b>5 380</b>	<b>3.6</b>	<b>13.39</b>	<b>13.41</b>
551	Billund	18.9	19.6	30.9	31.6	0.70	0.70	220	235	7.0	6.00	6.00
553	Blåbjerg	21.0	21.0	33.0	33.0	1.35	1.35	139	142	2.2	20.00	20.00
555	Blåvandshuk	20.0	20.0	32.0	32.0	1.10	1.10	97	101	4.4	21.00	21.00
557	Bramming	20.4	20.4	32.4	32.4	1.03	1.02	284	295	4.0	8.00	8.00
559	Brørup	20.6	20.6	32.6	32.6	0.92	0.92	138	144	4.3	8.00	8.00
561	Esbjerg	21.2	21.2	33.2	33.2	0.65	0.65	2 031	2 106	3.7	17.00	17.00
563	Fanø	18.5	18.5	30.5	30.5	1.20	1.14	68	70	2.7	24.00	24.00
565	Grindsted	20.7	20.7	32.7	32.7	0.96	0.96	390	404	3.6	9.00	9.00
567	Helle	21.0	21.0	33.0	33.0	1.25	1.20	181	184	1.6	8.00	8.00
569	Holsted	20.9	20.9	32.9	32.9	1.30	1.30	140	145	3.6	8.00	8.00
571	Ribe	20.8	20.8	32.8	32.8	1.15	1.15	415	429	3.6	12.00	12.00
573	Varde	20.1	20.1	32.1	32.1	0.80	0.81	461	481	4.2	6.00	6.00
575	Vejen	21.0	21.0	33.0	33.0	0.90	0.92	382	397	4.0	8.00	8.00
577	Ølgod	20.4	20.4	32.4	32.4	0.95	0.95	247	247	0.1	8.00	8.00
	<b>Vejle County</b>	<b>20.6</b>	<b>20.6</b>	<b>32.0</b>	<b>32.0</b>	<b>0.93</b>	<b>0.93</b>	<b>8 553</b>	<b>8 930</b>	<b>4.4</b>	<b>12.95</b>	<b>13.10</b>
601	Brædstrup	20.9	20.9	32.3	32.3	1.14	1.14	202	202	0.1	8.00	8.00
603	Børkop	20.5	20.5	31.9	31.9	0.85	0.85	272	285	4.6	10.00	10.00
605	Egtved	20.1	20.1	31.5	31.5	0.95	0.95	343	356	3.9	6.00	6.00
607	Fredericia	20.7	20.7	32.1	32.1	0.85	0.85	1 204	1 260	4.7	16.00	16.00
609	Gedved	20.4	20.4	31.8	31.8	1.10	1.06	223	236	5.9	6.00	6.00
611	Give	21.5	21.5	32.9	32.9	1.18	1.18	317	323	1.8	8.00	12.00
613	Hedensted	19.8	19.8	31.2	31.2	1.00	1.00	392	411	4.8	6.00	6.00
615	Horsens	21.6	21.6	33.0	33.0	0.78	0.78	1 429	1 495	4.6	14.70	14.70
617	Jelling	22.5	22.4	33.9	33.8	1.17	1.17	136	138	1.6	14.00	14.00
619	Juelsminde	18.9	19.5	30.3	30.9	1.22	1.25	342	364	6.5	8.00	8.00
621	Kolding	21.5	21.5	32.9	32.9	0.88	0.88	1 645	1 714	4.2	10.00	10.00
623	Lunderskov	21.7	21.5	33.1	32.9	1.04	1.04	127	132	4.3	6.00	6.00
625	Nørre Snede	21.6	21.6	33.0	33.0	1.08	1.08	158	165	3.9	9.00	9.00
627	Tørring-Uldum	21.3	21.3	32.7	32.7	1.18	1.18	281	295	5.0	10.00	10.00
629	Vamdrup	21.6	21.6	33.0	33.0	1.00	1.10	163	174	6.2	8.00	8.00
631	Vejle	18.6	18.6	30.0	30.0	0.88	0.88	1 319	1 381	4.7	24.00	24.00
	<b>Ringkøbing County</b>	<b>20.7</b>	<b>20.7</b>	<b>32.7</b>	<b>32.7</b>	<b>1.03</b>	<b>1.04</b>	<b>6 556</b>	<b>6 618</b>	<b>1.0</b>	<b>10.50</b>	<b>10.49</b>
651	Aulum-Haderup	21.2	21.2	33.2	33.2	1.10	1.10	147	152	3.3	9.00	9.00
653	Brande	19.9	20.1	31.9	32.1	1.02	1.02	207	206	-0.4	6.00	6.00
655	Egvad	21.2	21.2	33.2	33.2	1.20	1.20	212	219	3.0	10.00	10.00
657	Herning	20.8	20.7	32.8	32.7	0.96	0.96	1 494	1 518	1.6	11.70	11.70
659	Holmsland	16.5	15.5	28.5	27.5	1.00	1.00	109	107	-1.6	20.00	20.00
661	Holstebro	21.5	21.5	33.5	33.5	0.95	0.95	1 051	1 071	1.9	9.00	9.00
663	Ikast	20.8	20.8	32.8	32.8	0.89	0.92	538	545	1.3	6.00	6.00
665	Lemvig	20.9	20.9	32.9	32.9	1.22	1.27	422	420	-0.4	12.00	12.00
667	Ringkøbing	19.9	19.9	31.9	31.9	1.15	1.15	448	424	-5.5	9.00	9.00
669	Skjern	20.2	20.2	32.2	32.2	0.95	0.95	295	296	0.5	6.00	6.00
671	Struer	20.9	20.9	32.9	32.9	1.06	1.06	455	464	2.1	12.00	12.00
673	Thyborøn-Harboøre	20.3	20.3	32.3	32.3	1.15	1.15	112	118	5.5	20.00	20.00

Table 428 (continued)

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>		
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005	
	per cent						DKK mio.		per cent	per mille		
<b>Ringkøbing County (continued)</b>												
675	Thyholm	21.4	21.4	33.4	33.4	1.35	1.40	84	86	2.4	8.00	8.00
677	Trehøje	19.8	19.8	31.8	31.8	1.00	1.00	208	215	3.5	6.00	6.00
679	Ulfborg-Vemb	20.6	20.9	32.6	32.9	1.25	1.30	175	166	-5.0	15.00	15.00
681	Videbæk	21.2	21.2	33.2	33.2	1.00	1.00	275	278	1.1	6.00	6.00
683	Vinderup	20.7	20.9	32.7	32.9	1.15	1.15	172	175	2.1	11.00	11.00
685	Åskov	20.7	20.7	32.7	32.7	1.10	1.10	153	157	2.7	6.00	6.00
	<b>Århus County</b>	<b>20.9</b>	<b>20.9</b>	<b>32.5</b>	<b>32.5</b>	<b>0.86</b>	<b>0.85</b>	<b>15 796</b>	<b>16 572</b>	<b>4.9</b>	<b>15.47</b>	<b>15.46</b>
701	Ebeltoft	19.4	19.9	31.0	31.5	1.16	1.16	331	358	8.1	24.00	24.00
703	Galten	20.9	20.7	32.5	32.3	1.00	1.00	255	266	4.3	15.00	15.00
705	Gjern	21.0	21.0	32.6	32.6	1.10	1.10	178	184	3.1	13.00	13.00
707	Grenaa	21.5	21.5	33.1	33.1	0.87	0.87	441	455	3.2	20.50	20.50
709	Hadsten	20.9	20.9	32.5	32.5	1.05	1.02	275	291	5.6	11.00	11.00
711	Hammel	21.1	21.1	32.7	32.7	1.17	1.15	250	267	7.0	15.00	15.00
713	Hinnerup	20.9	20.9	32.5	32.5	0.89	0.89	294	310	5.6	12.00	12.00
715	Hørning	20.7	20.7	32.3	32.3	1.07	1.07	210	220	5.2	8.00	8.00
717	Langå	22.2	22.2	33.8	33.8	1.15	1.15	199	204	2.5	13.00	13.00
719	Mariager	21.9	21.9	33.5	33.5	1.20	1.20	193	195	1.0	10.00	15.00
721	Midtdjurs	21.5	21.7	33.1	33.3	1.05	1.05	169	174	2.6	18.00	18.00
723	Nørhald	22.2	22.2	33.8	33.8	1.25	1.25	193	198	2.8	11.00	11.00
725	Nørre Djurs	21.9	21.9	33.5	33.5	1.25	1.25	168	171	2.0	24.00	24.00
727	Odder	20.1	20.4	31.7	32.0	1.00	1.00	480	508	5.8	13.50	13.50
729	Purhus	21.5	21.5	33.1	33.1	1.13	1.14	192	197	3.0	14.00	14.00
731	Randers	21.6	21.6	33.2	33.2	0.75	0.75	1 521	1 570	3.2	22.00	22.00
733	Rosenholm	21.3	21.3	32.9	32.9	0.93	0.93	238	248	4.6	20.00	20.00
735	Rougsø	22.0	22.0	33.6	33.6	1.18	1.18	175	182	3.9	14.00	14.00
737	Ry	20.8	20.8	32.4	32.4	0.90	0.90	264	283	7.5	15.00	15.00
739	Rønde	21.3	21.3	32.9	32.9	0.93	0.93	167	183	9.3	19.00	19.00
741	Samsø	22.5	22.5	34.1	34.1	1.50	1.50	101	100	-0.5	21.00	21.00
743	Silkeborg	20.5	20.5	32.1	32.1	0.90	0.90	1 374	1 440	4.9	17.50	17.00
745	Skanderborg	19.6	19.9	31.2	31.5	0.70	0.70	536	570	6.4	6.80	6.80
747	Sønderhald	21.3	21.3	32.9	32.9	1.00	1.00	203	214	5.6	7.00	7.00
749	Them	21.5	21.5	33.1	33.1	0.90	0.90	162	169	4.6	12.00	12.00
751	Århus	20.7	20.7	32.3	32.3	0.74	0.74	7 230	7 614	5.3	14.60	14.60
	<b>Viborg County</b>	<b>21.0</b>	<b>21.0</b>	<b>33.5</b>	<b>33.5</b>	<b>1.08</b>	<b>1.08</b>	<b>5 419</b>	<b>5 496</b>	<b>1.4</b>	<b>11.59</b>	<b>11.74</b>
761	Bjerringbro	20.9	20.9	33.4	33.4	0.90	0.90	331	333	0.7	10.00	10.00
763	Fjends	20.7	20.7	33.2	33.2	1.25	1.15	162	171	5.3	10.00	10.00
765	Hanstholm	20.8	21.0	33.3	33.5	1.20	1.25	142	140	-1.4	13.00	16.00
767	Hvorslev	20.9	20.9	33.4	33.4	1.05	1.15	153	157	3.1	10.00	10.00
769	Karup	21.2	21.2	33.7	33.7	0.55	0.55	152	159	4.2	8.00	8.00
771	Kjellerup	20.6	20.6	33.1	33.1	1.14	1.14	298	311	4.4	9.00	9.00
773	Morsø	20.8	20.8	33.3	33.3	1.22	1.22	501	502	0.1	13.00	13.00
775	Møldrup	20.2	20.4	32.7	32.9	1.10	1.10	160	163	2.1	8.50	8.50
777	Sallingsund	20.8	20.8	33.3	33.3	1.10	1.10	201	138	-31.1	10.00	10.00
779	Skive	21.2	21.2	33.7	33.7	0.90	0.90	677	703	3.7	10.00	10.00
781	Spøttrup	20.5	20.7	33.0	33.2	1.15	1.15	163	162	-0.4	14.00	14.00
783	Sundsøre	21.2	21.2	33.7	33.7	1.25	1.25	142	141	-0.8	12.00	12.00
785	Sydthy	21.4	21.4	33.9	33.9	1.47	1.51	242	245	1.2	12.00	12.00
787	Thisted	20.9	20.9	33.4	33.4	1.20	1.20	656	673	2.6	10.00	10.00
789	Tjele	20.9	20.9	33.4	33.4	1.20	1.20	182	187	2.8	6.00	6.00
791	Viborg	21.1	21.1	33.6	33.6	0.95	0.95	1 104	1 152	4.4	16.00	16.00
793	Aalestrup	21.4	21.6	33.9	34.1	1.20	1.20	152	158	3.9	8.00	10.00

Table 428

## Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate <sup>1</sup>		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate <sup>2</sup>	
	2004	2005	2004	2005	2004	2005	2004	2005	increase	2004	2005
	per cent						DKK mio.	per cent		per mille	
<b>North Jutland County</b>	<b>21.4</b>	<b>21.4</b>	<b>33.4</b>	<b>33.4</b>	<b>1.04</b>	<b>1.04</b>	<b>11 506</b>	<b>11 917</b>	<b>3.6</b>	<b>15.64</b>	<b>15.77</b>
801 Arden	21.5	21.5	33.5	33.5	1.30	1.30	179	185	3.4	14.00	14.00
803 Brovst	22.3	22.2	34.3	34.2	1.22	1.22	185	193	4.0	12.00	12.00
805 Brønderslev	21.6	21.6	33.6	33.6	1.11	1.11	437	447	2.2	15.00	15.00
807 Dronninglund	21.7	21.7	33.7	33.7	1.05	1.07	346	351	1.4	12.00	12.00
809 Farsø	22.0	22.0	34.0	34.0	1.20	1.20	180	188	4.5	14.00	14.00
811 Fjerritslev	22.0	22.0	34.0	34.0	1.35	1.35	185	196	5.7	10.00	10.00
813 Frederikshavn	21.6	21.6	33.6	33.6	1.00	1.00	782	829	6.0	14.00	14.00
815 Hadsund	20.6	20.6	32.6	32.6	1.10	1.10	237	243	2.7	18.00	18.00
817 Hals	20.9	20.9	32.9	32.9	1.01	1.01	248	262	5.6	19.00	19.00
819 Hirtshals	20.8	21.1	32.8	33.1	1.20	1.20	324	336	3.6	16.80	16.80
821 Hjørring	21.6	21.6	33.6	33.6	1.00	1.00	818	856	4.6	13.00	13.00
823 Hobro	20.5	21.3	32.5	33.3	1.00	1.00	340	372	9.6	15.00	15.00
825 Læsø	22.4	22.4	34.4	34.4	1.20	1.20	50	53	5.1	24.00	24.00
827 Løgstør	22.5	22.5	34.5	34.5	1.15	1.15	241	248	3.1	13.00	13.00
829 Løkken-Vrå	21.6	21.6	33.6	33.6	1.34	1.34	190	193	1.6	16.80	16.80
831 Nibe	21.4	21.4	33.4	33.4	1.23	1.21	189	193	1.9	11.00	11.00
833 Nørager	22.0	22.0	34.0	34.0	1.22	1.20	122	119	-2.1	13.00	13.00
835 Pandrup	20.8	21.0	32.8	33.0	1.15	1.15	241	246	2.0	18.90	19.90
837 Sejlfjord	21.2	21.2	33.2	33.2	1.18	1.18	195	206	5.4	17.25	17.25
839 Sindal	20.9	20.9	32.9	32.9	1.20	1.20	192	191	-0.6	8.00	8.00
841 Skagen	21.5	21.5	33.5	33.5	1.00	1.00	297	315	6.0	24.00	24.00
843 Skørping	21.4	21.4	33.4	33.4	1.40	1.40	238	245	3.0	17.50	17.50
845 Støvring	20.4	20.6	32.4	32.6	1.10	1.10	295	309	4.8	12.00	12.00
847 Sæby	21.1	21.1	33.1	33.1	1.15	1.15	394	405	2.7	14.00	14.00
849 Aabybro	21.0	21.0	33.0	33.0	1.08	1.08	262	273	4.1	12.00	12.00
851 Aalborg	21.4	21.4	33.4	33.4	0.90	0.90	4 038	4 150	2.8	17.00	17.00
861 Aars	21.9	21.9	33.9	33.9	1.15	1.15	299	313	4.6	8.00	11.00

Table 429

## Taxation of corporations 2003

	Size of tax levied (size groups; total) <sup>1</sup>							
	Under DKK 100 000.		DKK 100 000-1 mio.		Over DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
<b>Total</b>	<b>31 923</b>	<b>979</b>	<b>17 647</b>	<b>5 343</b>	<b>3 094</b>	<b>32 845</b>	<b>52 664</b>	<b>39 167</b>
<b>Agriculture, fishing, and quarrying</b>	<b>549</b>	<b>18</b>	<b>341</b>	<b>110</b>	<b>62</b>	<b>5 010</b>	<b>952</b>	<b>5 137</b>
<b>Manufacturing</b>	<b>2 148</b>	<b>77</b>	<b>1 952</b>	<b>642</b>	<b>557</b>	<b>5 516</b>	<b>4 657</b>	<b>6 236</b>
Manufacturing of food, beverages, and tobacco	160	6	117	39	61	473	338	518
Manufacturing of textile, wearing apparel, and leather	116	4	110	35	27	113	253	152
Manufacturing of wood products, printing and publishing	491	16	341	109	64	213	896	337
Manufacturing of chemicals, plastic products, etc.	125	5	160	55	71	3 409	356	3 469
Manufacturing of other non-metallic mineral products, etc.	75	3	70	26	29	137	174	166
Manufacturing of basic metals and fabr. metal prod.	1 017	38	1 014	332	259	993	2 290	1 364
Manufacturing of furniture; manufacturing n.e.c.	164	6	140	46	46	177	350	229
<b>Electricity, gas and water supply</b>	<b>50</b>	<b>1</b>	<b>33</b>	<b>11</b>	<b>10</b>	<b>244</b>	<b>93</b>	<b>256</b>
<b>Construction</b>	<b>3 126</b>	<b>118</b>	<b>1 953</b>	<b>531</b>	<b>133</b>	<b>290</b>	<b>5 212</b>	<b>940</b>
<b>Wholesale and retail trade, hotels and restaurants</b>	<b>6 374</b>	<b>219</b>	<b>4 662</b>	<b>1 469</b>	<b>801</b>	<b>4 239</b>	<b>11 837</b>	<b>5 926</b>
<b>Transport, storage and communication</b>	<b>1 040</b>	<b>35</b>	<b>692</b>	<b>203</b>	<b>114</b>	<b>2 072</b>	<b>1 846</b>	<b>2 310</b>
<b>Financial intermediation, etc., business activities</b>	<b>10 964</b>	<b>323</b>	<b>5 243</b>	<b>1 592</b>	<b>1 072</b>	<b>14 049</b>	<b>17 279</b>	<b>15 964</b>
Financial intermediation and insurance, etc.	1 590	42	771	248	340	9 515	2 701	9 805
Real estate and renting activities	3 616	102	1 547	482	265	962	5 428	1 545
Business activities, etc.	5 758	179	2 925	863	467	3 572	9 150	4 614
<b>Public and personal services</b>	<b>1 849</b>	<b>65</b>	<b>1 128</b>	<b>283</b>	<b>56</b>	<b>178</b>	<b>3 033</b>	<b>526</b>
<b>Not known</b>	<b>5 823</b>	<b>123</b>	<b>1 643</b>	<b>502</b>	<b>289</b>	<b>1 248</b>	<b>7 755</b>	<b>1 873</b>

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

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)



Table 430

## Customs and excise duties

	2002	2003	2004
	DKK mio.		
<b>Customs and import duties</b>	<b>2 139</b>	<b>2 158</b>	<b>2 572</b>
<b>Value added tax</b>	<b>130 234</b>	<b>132 203</b>	<b>140 423</b>
<b>Duty on wage and salary costs</b>	<b>3 591</b>	<b>3 585</b>	<b>3 730</b>
<b>Duties on motor vehicles</b>	<b>24 251</b>	<b>22 779</b>	<b>27 132</b>
Weight duty	7 943	8 017	8 334
Registration duty	14 487	12 839	16 799
Duty on third-party liability insurance	1 821	1 923	1 999
<b>Taxes on energy products</b>	<b>35 963</b>	<b>36 514</b>	<b>36 723</b>
Petrol	10 432	10 420	10 282
Certain petroleum products	7 141	7 444	7 713
Electricity	8 241	8 310	8 378
Coal	1 508	1 739	1 594
Natural gas	3 794	3 597	3 802
CO <sub>2</sub>	4 728	4 809	4 836
Sulphur	119	195	118
<b>Pollution taxes</b>	<b>2 864</b>	<b>2 600</b>	<b>2 691</b>
Certain retail containers <sup>1</sup>	971	951	921
Insecticides, herbicides, etc.	371	398	423
Waste	1 090	916	1 005
CFC	58	56	52
Chlorinated solvents	1	1	1
Nickel/cadmium batteries	21	14	22
Effluent charges	265	187	197
Nitrogen	27	26	27
Specific growth stimulants	0	0	0
PVC and phthalates	60	51	43
<b>Duties on spirits, wine and beer</b>	<b>4 304</b>	<b>4 141</b>	<b>3 695</b>
Spirits	1 699	1 516	1 188
Wine	1 167	1 159	1 144
Beer	1 438	1 466	1 363
<b>Duties on non-alcoholic beverages</b>	<b>1 043</b>	<b>948</b>	<b>777</b>
Coffee	271	261	273
Tea	9	8	8
Mineral water	763	679	496
<b>Duties on chocolate, sugar confection., etc.</b>	<b>1 494</b>	<b>1 504</b>	<b>1 548</b>
Chocolate, sugar confectionary	1 320	1 326	1 369
Ice-cream	174	178	179
<b>Duties on tobacco</b>	<b>7 735</b>	<b>7 727</b>	<b>7 082</b>
Cigarettes, smoking tobacco, etc.	7 613	7 608	6 978
Cigars, cheroots and cigarillos	66	63	59
Cigarette paper	56	56	45
<b>Other duties</b>	<b>3 041</b>	<b>3 092</b>	<b>3 314</b>
Electric bulbs, etc.	214	208	221
Raw materials	157	154	161
Piped water	1 432	1 416	1 430
Insurance of pleasure boats	69	73	78
Casinos	181	164	213
Passenger duty	512	464	508
Slot machines	484	606	688
Other duties	-8	7	15
<b>Customs and excise duties, total</b>	<b>216 659</b>	<b>217 251</b>	<b>229 687</b>
European Union	-1 604	-1 619	-1 929

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

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 431

## Public sector 2003\*

	General government sector	Quasi public corporations	Public corporations	The public sector
DKK mio.				
<b>Production account</b>				
Output	396 627	43 245	95 223	535 094
Intermediate consumption	120 881	27 892	39 484	188 256
Gross value added	275 746	15 353	55 739	346 838
Consumption of fixed capital	27 063	4 419	11 010	42 492
Net value added	248 683	10 934	44 729	304 345
<b>Generation of income account</b>				
Gross value added	275 746	15 353	55 739	346 838
Taxes less subsidies on production	177	334	-713	-202
Taxes on production	177	334	-20	492
Production subsidies	-	-	693	693
GDP at factor cost	275 568	15 019	56 452	347 039
Compensation of employees	248 505	6 852	23 235	278 592
Gross operating surplus	27 063	8 167	33 217	68 447
Consumption of fixed capital	27 063	4 419	11 010	42 492
Net operating surplus	-	3 748	22 207	25 955
<b>Allocation of primary income account</b>				
Gross operating surplus	27 063	8 167	33 217	68 447
Interest and dividends	45 354	1 048	22 364	68 766
Taxes on production and imports	241 327	-	-	241 327
Current taxes on income, wealth, etc.	411 832	-	-	411 832
Actual contributions to social benefits	24 147	-	4 829	28 976
Imputed contributions to social benefits	13 958	-	-	13 958
International cooperation	1 237	-	-	1 237
Other current transfers	8 932	3 995	-562	12 364
Gross primary income	773 851	13 209	59 849	846 909
Interest and dividends	48 144	8 325	18 627	75 096
Subsidies	29 963	441	-	30 404
Current taxes on income, wealth, etc.	-	-	3 004	3 004
Social contributions	252 562	33	3 330	255 925
International cooperation	21 801	9	-	21 810
Other current transfers	13 653	36	-	13 688
Gross total expenditure	366 122	8 844	24 961	399 927
Gross disposable income	407 729	4 366	34 888	446 982
Consumption of fixed capital	27 063	4 419	11 010	42 492
Net disposable income	380 666	-54	23 877	404 490
<b>Redistribution of income account</b>				
Gross disposable income	407 729	4 366	34 888	446 982
Adj. for the change in net equity of households and pension funds, consumption expenditure	371 838	-	-	371 838
Change in households net worth	-	-	1 723	1 723
Gross saving	35 891	4 366	33 165	73 421
Consumption of fixed capital	27 063	4 419	11 010	42 492
Net saving	8 828	-54	22 155	30 929
<b>Capital account</b>				
Gross saving	35 891	4 366	33 165	73 421
Capital taxes	2 716	-	-	2 716
Other capital transfers	5 088	788	-	5 876
Total gross saving and capital transfers	43 695	5 153	33 165	82 014
Gross fixed capital formation	23 287	10 448	14 105	47 840
Changes in stocks	-2	4	-	2
Acquisitions of land and rights, net	175	-1 565	650	-740
Investment subsidies	5 963	0	-	5 963
Other capital transfers	-	64	3	67
Of which, public sub-sector	-	8	3	11
Net lending/borrowing	14 272	-3 798	18 407	28 881

For further information visit [www.statbank.dk/off14](http://www.statbank.dk/off14)

Table 432

## Expenditure and revenue of general government

	2001	2002	2003*	2004*
	DKK mio.			
<b>Current outlays, total</b>	<b>689 634</b>	<b>712 832</b>	<b>737 677</b>	<b>760 845</b>
Consumption expenditure	343 273	358 509	371 838	385 626
Real interest, etc.	53 311	50 023	47 861	45 992
Subsidies	28 647	30 292	29 963	31 773
Other current transfers	264 402	274 007	288 015	297 454
<b>Current revenue, total</b>	<b>749 808</b>	<b>752 636</b>	<b>773 851</b>	<b>816 032</b>
Income on wealth, earned income, etc.	82 696	81 362	87 094	92 963
Taxes on production and import	229 388	237 987	241 327	253 970
Current taxes on income, wealth, etc.	397 808	399 912	411 832	435 344
Social security contributions	29 358	22 660	23 428	23 874
Other current transfers	10 557	10 714	10 169	9 880
<b>Capital outlays, total</b>	<b>29 417</b>	<b>29 641</b>	<b>29 423</b>	<b>33 425</b>
Non-financial capital accumulation	22 839	23 788	23 460	27 108
Capital transfers	6 577	5 853	5 963	6 317
<b>Capital revenue, total</b>	<b>6 767</b>	<b>11 001</b>	<b>7 805</b>	<b>11 900</b>
Capital taxes	2 701	2 538	2 716	3 212
Other capital transfers	4 066	8 463	5 088	8 688
<b>Current surplus (gross saving)</b>	<b>60 174</b>	<b>39 805</b>	<b>36 173</b>	<b>55 188</b>
<b>Overall surplus (net lending)</b>	<b>37 525</b>	<b>21 164</b>	<b>14 555</b>	<b>33 663</b>

Table 433

## Expenditure and revenue of general government 2004\*

	Central government	Social security funds	Local government	General government <sup>1</sup>
	DKK mio.			
<b>Current outlays, total</b>	<b>487 062</b>	<b>73 450</b>	<b>456 567</b>	<b>760 844</b>
Consumption expenditure	106 043	3 805	275 777	385 626
Real interest, etc.	43 618	6	2 368	45 992
Subsidies	25 029	-	6 744	31 773
Other current transfers	312 372	69 640	171 679	297 454
<b>Current revenue, total</b>	<b>521 462</b>	<b>90 438</b>	<b>460 368</b>	<b>816 032</b>
Income on wealth, earned income, etc.	46 945	17 716	28 301	92 963
Taxes on production and import	236 707	-	17 263	253 970
Current taxes on income, wealth, etc.	210 174	-	225 171	435 344
Social security contributions	107	23 768	-	23 874
Other current transfers	27 529	48 954	189 633	9 880
<b>Capital outlays, total</b>	<b>13 991</b>	<b>1 677</b>	<b>17 791</b>	<b>33 425</b>
Non-financial capital accumulation	9 905	8	17 195	27 108
Capital transfers	4 086	1 677	596	6 317
<b>Capital revenue, total</b>	<b>10 330</b>	<b>-</b>	<b>1 610</b>	<b>11 900</b>
Capital taxes	3 212	-	-	3 212
Other capital transfers	7 118	-	1 610	8 688
<b>Current surplus (gross saving)</b>	<b>34 400</b>	<b>16 988</b>	<b>3 801</b>	<b>55 188</b>
<b>Overall surplus (net lending)</b>	<b>30 739</b>	<b>15 303</b>	<b>-12 379</b>	<b>33 663</b>

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

Table 434

## Expenditure and revenue of general government

	2001	2002*	2003*	2004*
	DKK mio.			
<b>Central government<sup>1</sup></b>				
Current outlays	442 945	454 093	465 481	487 062
Capital outlays	13 659	12 429	11 914	13 991
Current revenue	467 828	471 320	484 127	521 462
Capital revenue	4 887	8 967	5 516	10 330
Current surplus	24 883	17 227	18 646	34 400
Overall surplus <sup>2</sup>	16 111	13 764	12 248	30 739
<b>Social security funds</b>				
Current outlays	58 764	61 248	70 277	73 450
Capital outlays	624	914	885	1 685
Current revenue	81 448	75 578	86 654	90 438
Capital revenue	-	-	-	-
Current surplus	22 684	14 330	16 377	16 988
Overall surplus <sup>2</sup>	22 060	13 416	15 492	15 303
<b>Local governments, total<sup>1</sup></b>				
Current outlays	400 279	419 022	441 632	456 567
Capital outlays	15 272	16 373	16 698	17 791
Current revenue	412 886	427 270	442 782	460 368
Capital revenue	2 019	2 110	2 362	1 610
Current surplus	12 607	8 247	1 150	3 801
Overall surplus <sup>2</sup>	-646	-6 016	-13 186	-12 379
Of which:				
<b>Counties</b>				
Current outlays	95 475	99 402	104 630	109 290
Capital outlays	4 590	4 265	4 131	4 649
Current revenue	98 523	102 072	103 951	107 496
Capital revenue	194	118	92	66
Current surplus	3 048	2 670	680	-1 794
Overall surplus <sup>2</sup>	-1 348	-1 477	-4 719	-6 377
<b>Municipalities</b>				
Current outlays	316 126	331 630	350 077	360 804
Capital outlays	10 686	12 111	12 567	13 142
Current revenue	325 685	337 207	351 907	366 399
Capital revenue	1 828	1 995	2 270	1 545
Current surplus	9 559	5 577	1 830	5 594
Overall surplus <sup>2</sup>	701	-4 538	-8 467	-6 002

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

Table 435

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

	2002*	2003*	2004*	2005 <sup>1</sup>
	DKK mio.			
<b>Total outlays</b>	<b>742 473</b>	<b>767 101</b>	<b>794 269</b>	<b>808 491</b>
<b>Current outlays, total</b>	<b>712 832</b>	<b>737 677</b>	<b>760 844</b>	<b>776 125</b>
<b>Final consumption expenditure, total</b>	<b>358 509</b>	<b>371 838</b>	<b>385 626</b>	<b>396 893</b>
Compensation of employees	238 954	248 505	257 139	264 976
+ Consumption of fixed capital	26 707	27 063	27 427	28 106
+ Intermediate consumption	117 364	121 058	128 011	126 363
+ Social transfers in kind	19 099	20 107	20 560	21 332
+ Sales of goods and services	43 615	44 895	47 512	43 884
<b>Income transfers, total</b>	<b>354 322</b>	<b>365 839</b>	<b>375 218</b>	<b>379 232</b>
Interest, etc.	50 023	47 861	45 992	43 281
+ Subsidies	30 292	29 963	31 773	31 926
To public quasi-corporations	9 863	10 841	11 018	11 195
To other corporations	20 429	19 121	20 755	20 731
+ Other income transfers	274 007	288 015	297 454	304 025
To other levels of government	•	•	•	•
To households	238 624	252 562	260 613	266 520
To NPIHs <sup>2</sup>	4 625	5 124	5 368	5 092
To the rest of the world (a-d)	30 759	30 329	31 474	32 414
a. To the Faroe Islands, net	788	754	750	751
b. To Greenland, net	3 291	3 304	3 413	3 449
c. To the EU	13 450	13 085	13 689	14 913
d. To others	13 230	13 186	13 622	13 301
<b>Capital outlays, total</b>	<b>29 641</b>	<b>29 423</b>	<b>33 425</b>	<b>32 366</b>
<b>Non-financial capital accumulation, total</b>	<b>23 788</b>	<b>23 460</b>	<b>27 108</b>	<b>25 886</b>
Acquisition of new fixed assets	24 201	23 789	25 131	26 656
+ Acquisition of buildings, and other existing investments, net	-264	-502	1 902	-351
+ Changes in inventories	33	-2	1	-2
+ Acquisition of land and intangible assets, net	-183	175	74	-417
<b>Capital transfers, total</b>	<b>5 853</b>	<b>5 963</b>	<b>6 317</b>	<b>6 480</b>
Investment grants and capital transfers	5 853	5 963	6 317	6 480
To public quasi-corporations	54	248	408	340
To other enterprises	3 433	3 435	2 736	2 469
To other levels of government	•	•	•	•
To households	2 191	2 119	2 954	3 531
To NPIHs <sup>2</sup>	112	103	171	87
To the rest of the world (a-d)	62	58	48	53
a. To the Faroe Islands, net	1	1	0	0
b. To Greenland, net	36	32	21	23
c. To the EU	-	-	-	-
d. To others	26	26	27	30

<sup>1</sup> Budget figures. <sup>2</sup> To non-profit institutions (households).

For further information visit [www.statbank.dk/off16](http://www.statbank.dk/off16)

Table 436

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

	2002*	2003*	2004*	2005 <sup>1</sup>
	DKK mio.			
<b>Current plus capital revenue</b>	<b>763 637</b>	<b>781 655</b>	<b>827 932</b>	<b>838 124</b>
<b>Current revenue, total</b>	<b>752 636</b>	<b>773 851</b>	<b>816 032</b>	<b>830 599</b>
Gross operating surplus	26 707	27 063	27 427	28 106
Withdrawals of income from quasi-corporations	6 594	7 385	5 764	5 667
Interest	31 462	35 249	39 100	33 474
Rents	2 552	2 720	5 428	6 846
Taxes on production and imports	237 987	241 327	253 970	261 061
Current taxes on income, wealth, etc.	399 912	411 832	435 344	446 510
Compulsory social security contributions	22 660	23 428	23 874	24 081
Voluntary social contributions	768	719	642	639
Imputed social contributions	13 279	13 958	14 602	14 999
Other income transfers	10 714	10 169	9 880	9 216
From other levels of government	•	•	•	•
From domestic private sector	9 320	8 932	8 170	8 213
From the rest of the world	1 394	1 237	1 710	1 003
From EU institutions	1 323	1 161	1 643	934
From others	72	76	67	69
<b>Capital revenue, total</b>	<b>11 001</b>	<b>7 805</b>	<b>11 900</b>	<b>7 524</b>
Capital taxes	2 538	2 716	3 212	3 000
Other capital transfers	8 463	5 088	8 688	4 524
From other levels of government	•	•	•	•
From domestic private sector	5 993	4 174	6 207	4 075
From the rest of the world	2 470	914	2 480	449
From EU institutions	2 470	914	2 480	449
From others	-	-	-	-
<b>Current surplus (gross saving)</b>	<b>39 804</b>	<b>36 173</b>	<b>55 188</b>	<b>54 474</b>
<b>Overall surplus (net lending)<sup>2</sup></b>	<b>21 164</b>	<b>14 554</b>	<b>33 663</b>	<b>29 632</b>

<sup>1</sup> Budget figures. <sup>2</sup> Current and capital surplus = change in net debt.

For further information visit [www.statbank.dk/off16](http://www.statbank.dk/off16)

Table 437

## Expenditure of general government sector, by function

Expenditure	2001	2002*	2003*	2004*
	DKK mio.			
<b>Total</b>	<b>719 050</b>	<b>742 473</b>	<b>767 101</b>	<b>794 269</b>
<b>1. Public services</b>	<b>93 493</b>	<b>96 947</b>	<b>99 296</b>	<b>101 505</b>
<b>General public services</b>	58 681	61 404	63 093	63 712
General administration	24 547	25 792	28 052	27 560
External affairs	31 750	32 851	32 288	33 397
Other	2 385	2 761	2 753	2 755
<b>Defence etc.</b>	<b>21 995</b>	<b>22 440</b>	<b>22 535</b>	<b>23 382</b>
<b>Law and order and safety</b>	<b>12 817</b>	<b>13 103</b>	<b>13 667</b>	<b>14 412</b>
<b>2. Social conditions</b>	<b>521 438</b>	<b>542 116</b>	<b>568 176</b>	<b>591 884</b>
<b>Education</b>	<b>107 491</b>	<b>110 515</b>	<b>114 714</b>	<b>117 567</b>
Primary education	45 332	47 576	50 067	51 320
Secondary education	18 053	18 014	19 221	19 935
Institutions of higher education	25 136	25 652	26 138	27 045
Adult education	14 994	16 272	16 551	16 244
Subsidiary services	679	725	667	814
General administration	3 258	2 226	2 022	2 158
Other	39	51	48	53
<b>Health</b>	<b>71 548</b>	<b>75 890</b>	<b>79 663</b>	<b>83 951</b>
Hospitals etc.	52 427	55 510	58 389	61 754
Individual health services	17 503	18 989	19 661	20 406
General administration	1 082	1 204	1 200	1 321
Other	536	188	414	470
<b>Social security and welfare services</b>	<b>306 620</b>	<b>319 695</b>	<b>337 569</b>	<b>350 701</b>
Social security assistance	210 160	218 064	232 263	241 406
Welfare services	85 370	90 114	93 586	96 785
General administration	10 965	11 380	11 660	12 450
Other	125	138	60	60
<b>Housing and community amenities</b>	<b>12 970</b>	<b>13 127</b>	<b>13 192</b>	<b>13 315</b>
Housing	7 167	7 265	7 107	7 176
Community development	2 824	2 641	2 810	2 810
Sanitary services <sup>1</sup>	2 609	2 762	2 843	2 935
Other	370	460	432	395
<b>Religious, recreational and cultural services</b>	<b>22 809</b>	<b>22 888</b>	<b>23 037</b>	<b>26 351</b>
Religious services	6 118	6 209	6 186	6 467
Recreational services	7 520	7 552	7 605	7 560
Cultural services	8 868	8 849	8 946	12 002
Other services	303	278	300	321
<b>3. Economic services</b>	<b>50 035</b>	<b>50 509</b>	<b>51 265</b>	<b>52 228</b>
<b>Energy supplies</b>	<b>2 395</b>	<b>2 092</b>	<b>1 532</b>	<b>1 608</b>
<b>Agriculture, forestry and fishing</b>	<b>3 937</b>	<b>3 748</b>	<b>3 770</b>	<b>3 593</b>
<b>Mining and quarrying, manufacturing and construction</b>	<b>2 083</b>	<b>1 336</b>	<b>1 145</b>	<b>1 155</b>
<b>Communications</b>	<b>24 255</b>	<b>24 197</b>	<b>26 164</b>	<b>26 275</b>
Roads and transportation	13 347	13 844	14 709	15 338
Inland and coastal waterways	129	413	533	475
Public transport	10 722	9 917	10 900	10 440
Other	56	22	22	21
<b>Commerce and industrial development</b>	<b>17 364</b>	<b>19 136</b>	<b>18 655</b>	<b>19 598</b>
Commerce etc.	624	2 340	2 225	2 169
General industrial development	16 686	16 767	16 405	17 374
Other	54	29	25	54
<b>4. Other functions</b>	<b>54 084</b>	<b>52 901</b>	<b>48 364</b>	<b>48 651</b>
<b>Expenditure by unclassified functions</b>	<b>54 084</b>	<b>52 901</b>	<b>48 364</b>	<b>48 651</b>

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

For further information visit [www.statbank.dk/off19](http://www.statbank.dk/off19)



Table 438

Expenditure of general government and its sub-sectors, by function,  
2004\*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
<b>Total</b>	<b>501 053</b>	<b>75 135</b>	<b>113 939</b>	<b>373 946</b>	<b>269 804</b>	<b>794 269</b>
<b>1. Public services</b>	<b>79 878</b>	-	<b>3 518</b>	<b>18 235</b>	<b>126</b>	<b>101 505</b>
<b>General public services</b>	<b>43 774</b>	-	<b>3 510</b>	<b>16 552</b>	<b>124</b>	<b>63 712</b>
General administration	7 672	-	3 451	16 474	37	27 560
External affairs	33 396	-	-	23	21	33 397
Other	2 707	-	59	56	66	2 755
<b>Defence etc.</b>	<b>23 382</b>	-	-	-	-	<b>23 382</b>
<b>Law and order and safety</b>	<b>12 722</b>	-	<b>8</b>	<b>1 683</b>	<b>1</b>	<b>14 412</b>
<b>2. Social conditions</b>	<b>287 764</b>	<b>71 129</b>	<b>103 069</b>	<b>337 833</b>	<b>207 910</b>	<b>591 884</b>
<b>Education</b>	<b>58 580</b>	-	<b>9 805</b>	<b>56 691</b>	<b>7 508</b>	<b>117 567</b>
Primary education	6 415	-	2 140	46 582	3 816	51 320
Secondary education	12 596	-	6 667	1 113	442	19 935
Institutions of higher education	26 613	-	514	8	90	27 045
Adult education	12 018	-	35	7 314	3 123	16 244
Subsidiary services	279	-	173	396	34	814
General administration	606	-	276	1 278	3	2 158
Other	53	-	-	-	-	53
<b>Health</b>	<b>3 735</b>	-	<b>74 371</b>	<b>14 521</b>	<b>8 676</b>	<b>83 951</b>
Hospitals etc.	2 272	-	58 819	9 177	8 515	61 754
Individual health services	205	-	15 024	5 318	141	20 406
General administration	802	-	502	18	1	1 321
Other	455	-	26	8	19	470
<b>Social security and welfare services</b>	<b>203 843</b>	<b>71 129</b>	<b>17 138</b>	<b>249 613</b>	<b>191 022</b>	<b>350 701</b>
Social security assistance	199 150	67 316	1 890	158 295	185 246	241 406
Welfare services	4 037	-	14 416	84 097	5 765	96 785
General administration	596	3 813	831	7 221	12	12 450
Other	60	-	-	-	-	60
<b>Housing and community amenities etc.</b>	<b>7 674</b>	-	<b>852</b>	<b>4 863</b>	<b>73</b>	<b>13 351</b>
Housing	5 814	-	3	1 363	5	7 176
Community development	220	-	-	2 591	1	2 810
Sanitary services <sup>1</sup>	1 330	-	798	874	68	2 935
Other	310	-	50	35	-	395
<b>Religious, recreational and cultural services</b>	<b>13 933</b>	-	<b>903</b>	<b>12 145</b>	<b>631</b>	<b>26 351</b>
Religious services	6 318	-	-	159	9	6 467
Recreational services	1 477	-	168	5 923	7	7 560
Cultural services	5 818	-	735	6 064	614	12 002
Other	321	-	-	-	-	321
<b>3. Economic services</b>	<b>35 152</b>	-	<b>6 428</b>	<b>14 212</b>	<b>3 564</b>	<b>52 228</b>
<b>Energy supplies</b>	<b>1 633</b>	-	-	-	<b>26</b>	<b>1 608</b>
<b>Agriculture, forestry and fishing</b>	<b>3 593</b>	-	-	-	-	<b>3 593</b>
<b>Mining and quarrying, manufacturing and construction</b>	<b>887</b>	-	<b>26</b>	<b>254</b>	<b>12</b>	<b>1 155</b>
<b>Communications</b>	<b>12 252</b>	-	<b>4 577</b>	<b>9 483</b>	<b>37</b>	<b>26 275</b>
Roads and transport	3 700	-	3 092	8 547	1	15 338
Inland and coastal waterways	475	-	1	-	-	475
Public transport	8 056	-	1 484	935	36	10 440
Other	21	-	-	-	-	21
<b>Commerce and industrial development</b>	<b>16 787</b>	-	<b>1 824</b>	<b>4 476</b>	<b>3 489</b>	<b>19 598</b>
Commerce etc.	1 539	-	103	531	4	2 169
General industrial development	15 194	-	1 721	3 944	3 485	17 374
Other	54	-	-	-	-	54
<b>4. Other functions</b>	<b>98 259</b>	<b>4 006</b>	<b>924</b>	<b>3 666</b>	<b>58 204</b>	<b>48 651</b>
<b>Expenditure by unclassified functions</b>	<b>98 259</b>	<b>4 006</b>	<b>924</b>	<b>3 666</b>	<b>58 204</b>	<b>48 651</b>

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


 For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)

Table 439

## Subsidies

	2001	2002*	2003*	2004*
	DKK mio.			
<b>Subsidies, total</b>	<b>37 529</b>	<b>38 994</b>	<b>38 970</b>	<b>41 072</b>
<b>Analysed by recipients:</b>				
Subsidies to quasi public corporations	10 116	9 863	10 841	11 018
Subsidies to other enterprises	18 275	20 138	18 825	20 295
Subsidies to EU schemes	9 138	8 993	9 304	9 759
<b>Analysed by kind and scheme:</b>				
<b>1. Subsidies on products, total</b>	<b>18 869</b>	<b>18 441</b>	<b>20 003</b>	<b>20 289</b>
a. EU schemes, total	7 236	7 087	7 958	8 225
Of which:				
Export subsidy schemes	1 999	2 191	1 795	1 819
Other EU schemes	5 237	4 896	6 163	6 405
b. Danish schemes, total	11 633	11 354	12 046	12 064
Of which:				
The Danish State Railways	6 597	6 164	7 099	7 177
Local government buses, etc.	1 485	1 524	1 588	1 470
<b>2. Other subsidies on production, total</b>	<b>18 660</b>	<b>20 552</b>	<b>18 967</b>	<b>20 783</b>
a. EU schemes, total	1 902	1 905	1 346	1 534
b. Danish schemes, total	16 758	18 647	17 620	19 248
Of which:				
Interest subsidies	5 413	5 994	5 667	5 710
Other private enterprises	5 693	7 074	6 921	8 637
<b>Analysed by source of finance:</b>				
a. EU schemes, total	9 138	8 993	9 304	9 759
b. EU share of EU schemes, total	8 882	8 701	9 007	9 299
c. Danish share of EU schemes, total	256	291	297	460
d. Danish schemes, total	28 391	30 001	29 666	31 313
e. Financed by Denmark, total	28 647	30 292	29 963	31 773

 For further information visit [www.statbank.dk/off17](http://www.statbank.dk/off17)

Table 440

## Current transfers to households from the general government sector

	2001	2002*	2003*	2004*
	DKK mio.			
<b>Current transfers, total</b>	<b>229 573</b>	<b>238 623</b>	<b>252 561</b>	<b>260 612</b>
<b>Social benefits other than social transfers in kind</b>	<b>213 541</b>	<b>222 401</b>	<b>236 984</b>	<b>243 886</b>
Civil servants' pensions	15 353	16 111	16 875	17 691
Special pension schemes	3 701	4 038	4 338	4 591
Old-age and early-retirement pensions	88 464	90 875	94 796	98 484
Early-retirement pay	21 848	22 855	24 745	25 501
Unemployment benefit	17 254	17 854	22 225	22 793
Cash benefits under Social Asst. Act	17 676	18 082	18 311	18 641
Gross rehabilitation benefit	4 806	4 813	4 907	4 409
Sickness and maternity benefit	14 270	15 662	18 623	19 715
Child and youth allowances	3 456	3 639	3 817	3 907
Sabbatical leave, child care	1 816	1 659	517	401
Family allowance	11 283	11 770	12 243	12 580
Housing subsidies	8 864	9 223	9 750	10 015
Other transfers	4 749	5 822	5 839	5 158
<b>Other current transfers, total</b>	<b>16 032</b>	<b>16 222</b>	<b>15 577</b>	<b>16 726</b>
Education grants	8 842	9 351	9 697	10 336
Sabbatical leave, education	494	11	0	0
Other	6 696	6 861	5 880	6 390

 For further information visit [www.statbank.dk/off10](http://www.statbank.dk/off10)

Table 441 (continued)

## Total taxation

	2002*	2003*	2004*
	DKK mio.		
<b>Total taxation</b>	<b>665 287</b>	<b>681 645</b>	<b>719 231</b>
<b>National accounts distribution:</b>			
<b>Danish schemes</b>			
Taxes on production and imports	237 987	241 327	253 973
Current taxes on income, wealth etc.	399 912	411 832	435 342
Social contributions	22 660	23 428	23 874
Capital taxes	2 538	2 716	3 212
<b>EU schemes</b>			
Taxes on production and imports	2 190	2 341	2 830
<b>Distribution by type of tax:</b>			
<b>Income taxes, total</b>	<b>393 702</b>	<b>405 620</b>	<b>428 887</b>
Personal income tax	353 645	361 286	371 541
State income tax	72 687	73 161	74 943
County income tax	62 532	63 807	65 361
Municipality income tax	134 272	138 240	141 608
Church tax	4 440	4 520	4 630
Special contribution to labour market funds	61 125	62 158	64 900
Tax on imp. income from owner-occupied dwelling	10 151	10 250	10 440
Other personal income taxes	8 438	9 101	9 659
Corporation tax	38 906	39 065	42 128
Real interest tax	1 063	5 233	15 100
Property release and surrender tax	89	86	118
<b>Compulsory fees, total</b>	<b>114</b>	<b>112</b>	<b>114</b>
<b>Compulsory contrib. to social-security schemes</b>	<b>22 660</b>	<b>23 428</b>	<b>23 874</b>
Social contributions from employees	18 147	18 484	18 846
Social contributions from employers	4 513	4 943	5 028
<b>Other labour market contributions</b>	<b>3 342</b>	<b>2 901</b>	<b>2 950</b>
Labour market contributions from employers	3 342	2 901	2 950
<b>Taxes on wealth, real property, etc.</b>	<b>26 077</b>	<b>27 243</b>	<b>28 659</b>
Inheritance tax and gift tax	2 538	2 716	3 212
Motor vehicle weight duty	7 943	8 017	8 334
Taxes on real property	15 596	16 510	17 113
<b>Taxes on goods and services</b>	<b>219 261</b>	<b>222 196</b>	<b>234 614</b>
VAT	132 484	135 437	142 778
Tax on wage totals	3 573	3 631	3 806
Customs and import duties	1 971	2 221	2 671
Taxes on specific goods	70 536	69 206	72 574
Vehicle registration duty	14 566	13 052	16 777
Energy taxes	35 789	36 654	37 367
Pollution duties	2 886	2 590	2 685
Tobacco duties	7 735	7 798	7 078
Duties on beer, wine and spirits	4 264	4 079	3 616
Other taxes on specific goods	5 295	5 033	5 051
Taxes on specific transactions	5 480	6 214	6 590
Stamp duty	5 438	6 169	6 531
Other taxes on specific transactions	42	45	59
Taxes on specific services	5 090	5 353	6 079
Turnover tax on football pools etc.	916	884	1 083
Tax on insurance of vehicles and leisure craft	1 879	2 023	2 074
Other taxes on specific services	2 295	2 446	2 922
Other duties	126	134	115
<b>Other production taxes</b>	<b>131</b>	<b>145</b>	<b>133</b>

Table 441

## Total taxation

	2002 <sup>*</sup>	2003 <sup>*</sup>	2004 <sup>*</sup>
	DKK mio.		
<b>Distribution by receiving sub-sector</b>			
Central government	410 861	419 598	450 200
Social security funds	22 591	23 368	23 768
Counties	70 713	72 192	73 898
Municipalities	158 932	164 145	168 535
Supranational authorities (EU)	2 190	2 341	2 830
	per cent		
<b>Tax incidence<sup>1</sup>, total</b>	<b>49.3</b>	<b>49.0</b>	<b>49.7</b>
Taxes on production and imports	17.8	17.5	17.8
Current taxes on income, wealth, etc.	29.6	29.6	30.1
Compulsory contribution to social security	1.7	1.7	1.7
Taxes on capital	0.2	0.2	0.2

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

For further information visit [www.statbank.dk/off12](http://www.statbank.dk/off12)

Table 442

## Danish official aid to developing countries

	2002	2003 <sup>1</sup>	2004 <sup>2</sup>
	DKK thousand		
<b>Total official aid</b>	<b>10 621 810</b>	<b>10 329 790</b>	<b>10 349 270</b>
<b>Bilateral aid, total</b>	<b>5 876 420</b>	<b>6 273 790</b>	<b>6 054 780</b>
Projects and project aid			
Africa	2 311 950	2 167 960	2 200 040
Asia	878 780	1 107 030	894 990
Latin America	384 510	341 330	309 690
Private Sector Programme	194 840	136 320	163 870
Grants through NGOs	892 920	866 330	870 330
Transitional assistance to the western Balkans	140 080	68 760	-1 320
Aid to regional areas and localities	•	75 860	121 810
Special environmental aid for developing countries	•	483 860	303 730
Personnel	483 500	492 050	406 550
Aid in the form of loans, debt relief	160 570	110 260	256 450
Various credit facilities	165 420	83 690	200 060
Research and information in Denmark	180 470	240 350	187 550
Human rights and democratising	83 400	99 980	141 020
<b>Multilateral aid, total</b>	<b>4 087 300</b>	<b>4 056 000</b>	<b>4 294 490</b>
United Nations Development Programme	439 930	448 460	451 810
United Nations Children's Fund (UNICEF)	191 230	192 890	224 980
HIV/AIDS, Population and Health Programme	294 450	431 270	449 980
United Nations Agricultural and Food Programme	234 700	227 130	221 340
Global environmental programmes	136 920	145 210	185 460
Other United Nations aid programmes	246 490	245 310	289 210
World Bank Group	523 740	471 990	551 730
Regional banks	34 140	47 870	32 790
Regional and other funds	470 350	333 010	271 910
EU development aid	231 480	348 280	370 790
Multilateral regional aid and temporary aid	173 030	162 270	162 530
Contributions concerning stability and safety	•	0	39 960
International development studies	80 760	79 250	64 140
Various multilateral contributions	100 330	115 740	111 750
Humanitarian organizations	227 130	240 840	241 640
Extraordinary humanitarian contributions and International Humanitarian Emergency	557 900	566 470	624 470

<sup>1</sup> Figures from 2003 are not directly comparable with earlier statements due to the fact that special environmental aid to developing countries is included in the financial year 2004. In this table however figures from 2003 has been correspondingly adjusted to be comparable with figures from 2004. <sup>2</sup> Budget receipts and outlays for 2004.

Source: Danish Ministry of Foreign Affairs, DANIDA.

For further information visit [www.statbank.dk/15](http://www.statbank.dk/15)



Table 443

## Bilateral official aid to developing countries 2004

	Program- me and project aid <sup>1</sup>	NGO aid	Other grants aid <sup>2</sup>	Total		Program- me and project aid <sup>1</sup>	NGO aid	Other grants aid <sup>2</sup>	Total
	DKK mio.					DKK mio.			
<b>Total</b>	<b>4 693.17</b>	<b>870.33</b>	<b>491.28</b>	<b>6 054.78</b>	China	71.88	-	1.03	72.92
<b>Africa, total</b>	<b>2 747.58</b>	<b>378.73</b>	<b>18.96</b>	<b>3 145.28</b>	East Timor	3.57	-	-	3.57
Africa	36.63	4.76	0.13	41.51	Gaza Strip	33.25	8.39	-	41.64
Africa south of Sahara	16.82	-	4.34	21.16	India	59.13	19.05	0.61	78.79
Angola	-	6.28	-	6.28	Indonesia	18.78	9.64	0.00	28.43
Benin	192.81	0.36	-	193.17	Iran	2.63	-	0.18	2.81
Botswana	-	-	0.16	0.16	Iraq	24.55	-	-	24.55
Burkina Faso	195.98	0.38	0.27	196.63	Jordan	4.13	-	-	4.13
Burundi	-	0.57	-	0.57	Kazakhstan	-	1.95	-	1.95
Cameroon	198.57	0.40	-	198.97	Kyrgyzstan	-	3.35	-	3.35
Central African Rep.	-	0.00	-	0.00	Laos	0.11	5.09	-0.04	5.16
Congo, The Republic	-	0.01	-	0.01	Malaysia	-	-	40.49	40.49
East Africa	-	4.02	2.91	6.94	Maldives	9.12	-	-	9.12
Egypt	127.73	0.75	1.34	129.82	Middle East	13.99	0.92	0.83	15.73
Eritrea	37.71	5.24	-	42.96	Mongolia	-	3.91	-	3.91
Ethiopia	-	15.72	-0.03	15.69	Nepal	176.39	27.36	1.32	205.07
Gambia	-	0.20	-	0.20	Papua New Guinea	-	0.22	-	0.22
Ghana	316.00	39.24	2.61	357.85	Pakistan	-	0.11	0.01	0.11
Guinea-Bissau	-	-	-0.01	-0.01	Philippines	74.14	11.16	-	85.30
Cape Verde	-	-0.08	-	-0.08	South East Asia	5.68	0.06	-18.95	-13.22
Kenya	138.10	17.38	2.08	157.56	Sri Lanka	78.68	0.44	-	79.12
Lesotho	0.71	1.79	-0.06	2.43	Syria	0.00	-	0.01	0.01
Liberia	-	0.54	-	0.54	Tajikistan	-	0.02	-	0.02
Madagascar	-	0.03	0.57	0.59	Thailand	3.32	0.39	12.99	16.70
Malawi	-0.01	26.84	-8.31	18.52	Viet Nam	364.37	25.03	279.39	668.79
Mali	-	0.10	-	0.10	Yemen	4.87	-	-	4.87
Morocco	0.54	-	-	0.54	<b>Latin America, total</b>	<b>386.93</b>	<b>133.89</b>	<b>3.91</b>	<b>524.73</b>
Mozambique	326.65	50.52	1.21	378.38	Bolivia	145.43	24.75	0.36	170.55
Namibia	-	4.92	0.61	5.53	Brazil	0.01	-	-0.02	-0.02
Niger	46.05	10.23	0.00	56.28	Central America	5.15	31.62	-0.01	36.76
Nigeria	-	0.06	-	0.06	Columbia	-	0.94	-	0.94
Rwanda	-	10.86	-	10.86	Cuba	-	-	-0.03	-0.03
SADC	0.14	-1.35	-	-1.21	Dominican Rep.	0.16	-	-	0.16
Sahel-countries	-	-	1.00	1.00	Ecuador	0.93	3.47	-	4.40
Senegal	-	6.51	-	6.51	El Salvador	-	3.46	-	3.46
Sierra Leone	-	-0.09	-	-0.09	Guatemala	1.78	20.18	-	21.96
Somalia	1.73	0.20	-	1.93	Guyana	6.45	-	-	6.45
South African Republic	58.67	13.99	10.32	82.98	Honduras	20.41	16.36	-	36.76
Southern Africa	1.43	9.06	-0.74	9.76	Latin America	2.15	0.38	1.59	4.13
Sudan	12.53	8.10	-0.02	20.61	Mexico	-0.01	-	-	-0.01
Tanzania	508.44	26.42	-7.12	527.74	Nicaragua	204.46	21.28	-0.02	225.72
Togo	-	2.12	-	2.12	Panama	-	0.39	-	0.39
Uganda	306.92	68.82	3.53	379.28	Paraguay	-	0.64	-	0.64
West Africa	0.02	-	1.85	1.87	Peru	0.01	3.91	-0.01	3.90
Zambia	222.89	24.53	41.60	289.03	South America	-	6.51	2.06	8.56
Zimbabwe	0.51	19.30	-39.28	-19.48	<b>The Balkans, total</b>	<b>-0.41</b>	<b>2.17</b>	<b>0.00</b>	<b>1.76</b>
<b>Asia, total</b>	<b>1 373.88</b>	<b>193.53</b>	<b>324.75</b>	<b>1 892.16</b>	Albania	0.29	-0.32	-	-0.04
Afghanistan	59.39	25.51	-	84.90	Bosnia-Herzegovina	0.09	-	-	0.09
Armenia	-	2.05	-	2.05	Kosovo	-0.84	-	-	-0.84
Asia	0.83	8.56	2.05	11.44	Macedonia	0.00	2.42	-	2.42
Bangladesh	242.81	20.57	-0.03	263.36	Moldova	-	0.08	-	0.08
Bhutan	108.42	-	1.76	110.18	Other former Rep. of Yugoslavia	0.05	-	-	0.05
Burma	1.59	3.53	-	5.11	<b>Not broken down by country<sup>3</sup></b>	<b>185.19</b>	<b>162.00</b>	<b>143.66</b>	<b>490.86</b>
Cambodia	6.97	16.21	3.11	26.28					
Central Asia	5.32	-	-	5.32					



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

<sup>1</sup> Programme and project aid for Africa, Asia and Latin America includes personnel service, PS-programme, various credit facilities, debt relief, aid to regional areas and localities, transitional assistance to the western Balkan and human rights and democratising. <sup>2</sup> Other bilateral assistance includes special environmental aid, projects in Denmark, research projects, information activities, cultural cooperation, seminars, courses conferences etc.. <sup>3</sup> Assistance not broken down by country includes costs of interregional issues, costs of posting volunteers, research assistance, projects in Denmark, etc.

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