

Public finance

1. Developments in the general government sector

Part of the public sector

The public sector is composed of the general government sector *and* all public enterprises. The general government sector comprises institutions whose objective is to produce non-market services for the public which are primarily funded through taxes. These services are available for private households and enterprises and include, for example, central and local government administration, education, and hospitals.

The general government sector does not therefore include quasi public corporations such as municipal utility companies, ports and harbours, and the Danish National Railways. Neither does it include public corporations such as A/S Storebæltsforbindelsen and DONG A/S.

Stagnation since 1983

Since 1970 the general government sector has undergone considerable development. Current and capital expenditure accounted for an increasing proportion of GDP at factor cost during the 1970s. In 1971 it accounted for about 51 pct. of GDP at factor cost, and in 1983 this percentage had risen to about 69 pct. However, after 1983 this growth more or less corresponded to general economic growth and the proportion of GDP at factor cost has remained almost constant. However, there is some variation from year to year.

Figure 1
Current and capital expenditure as a pct. of GDP at factor cost 1971-1998

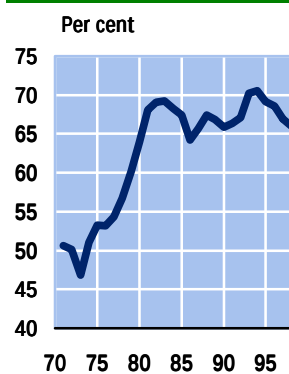
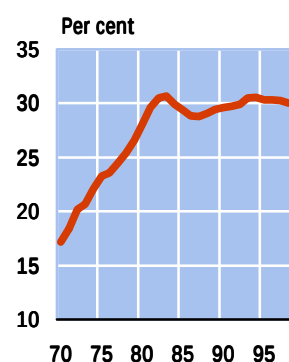


Figure 2
Employment in the general government sector as a pct. of total employment 1970-1998



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).

Number employed by the public sector has increased

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

Expenditure by type of transaction

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

expenditure has fallen. Capital expenditure covers such things as investment in schools, hospitals, and roads.

Figure 3

General government current and capital expenditure by type of transaction 1971-1999

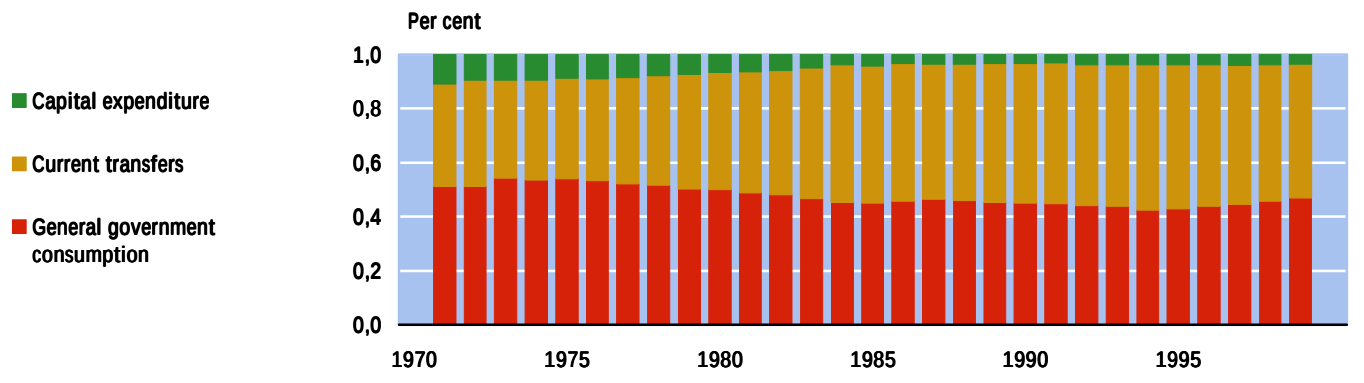
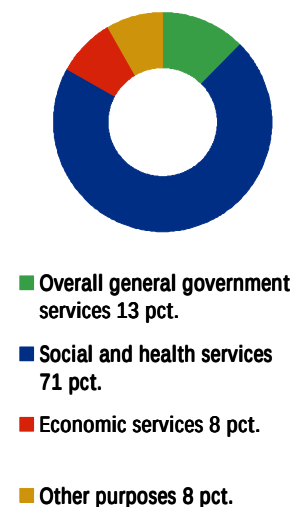


Figure 4
Current and capital expenditure by function 1999



Expenditure by function

The diagram analyses general government expenditure by function. 71 pct. of expenditure in 1999 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 overall general government services amounts to 13 pct. 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, 8 pct. of expenditure was spent on the economic services and 8 pct. on other functions. The 'other functions' category includes interest payments on public debt.

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 has been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

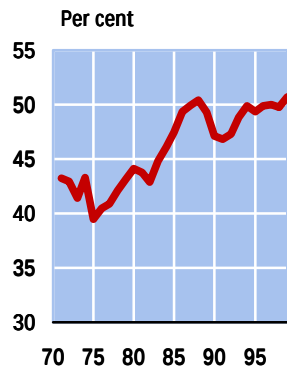
2. Funding general government expenditure

Greater funding needs

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 has increased from 43.2 pct. in 1971 to 50.7 pct. in 1999. Most of the increase in the tax burden can be traced to the 1980s. The period following and up to now has shown an almost constant tax burden.

Public finance

Figure 5
Tax burden as a per cent. of GDP 1971-1999



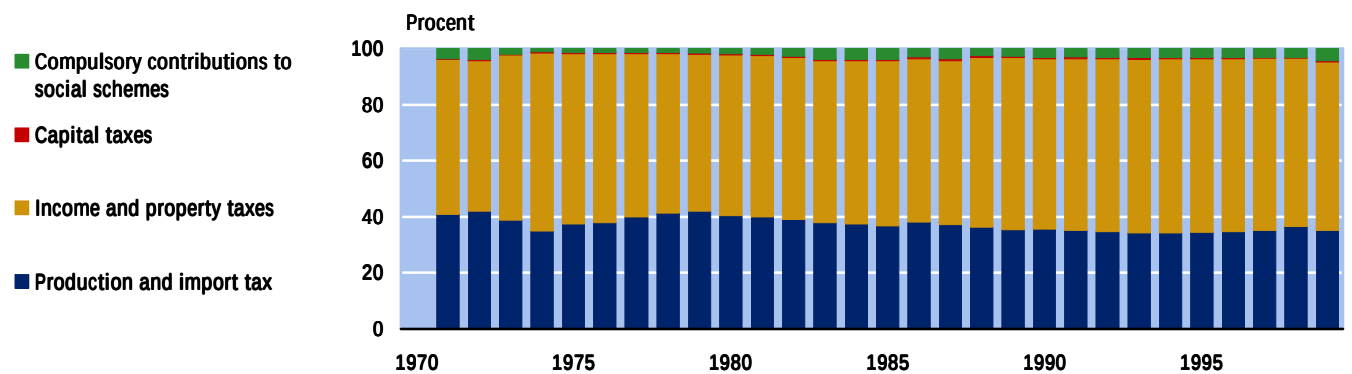
No changes in the tax structure

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 1999 they amounted to 60.0 pct. of total taxes, against 55.2 pct. in 1971. Income and property taxes are taxes on incomes earned by individuals and enterprises. (e.g. personal taxes, social security contributions, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are another large item which primarily comprises VAT and various selective excise duties. These taxes amounted to 35.2 pct. of total taxes in 1999 against 40.8 pct. in 1971. Some production and import taxes are used to influence people's and companies' behaviour. These include, e.g. 'green' taxes which have become increasingly significant during the 1990s.

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 6
National accounts distribution of total taxes and duties 1971-1999



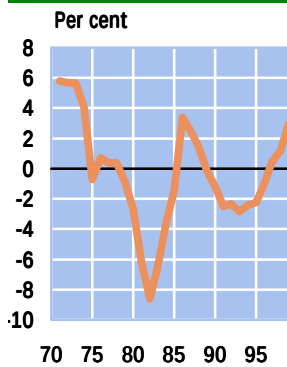
3. Developments in public finances

Changes in the economic cycle

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

Public finance

Figure 7
Public-sector surplus
(net lending) as a pct.
of GDP
1971-1998



Surplus on public finances since 1997

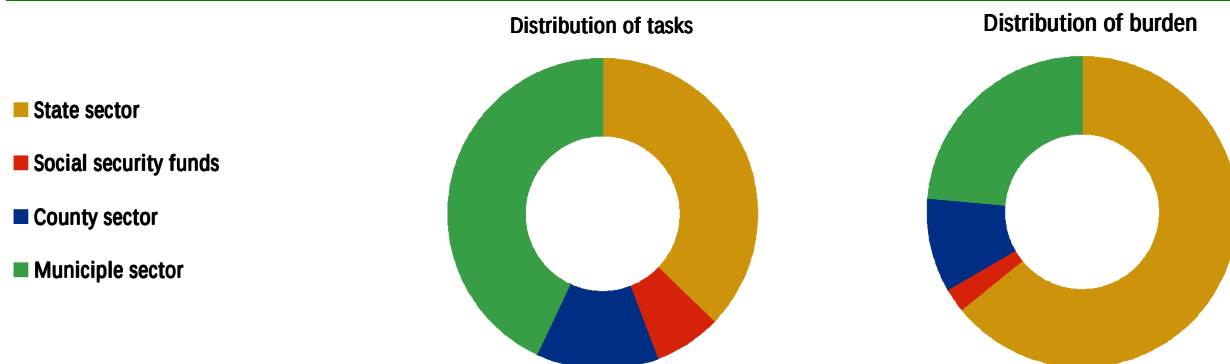
Public finances deteriorated with the oil crises of 1973/74 and 1979/80. This trend, which after 1979 resulted in a period of deficits, was replaced by improvements in public finances between 1983 and 1986. These improvements were partly due to economic recovery in both Denmark and abroad. The positive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

4. Distribution of tasks and burden between sub sectors

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

Figure 8

Distribution of tasks and burden between sub sectors 1998



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. In an international context,

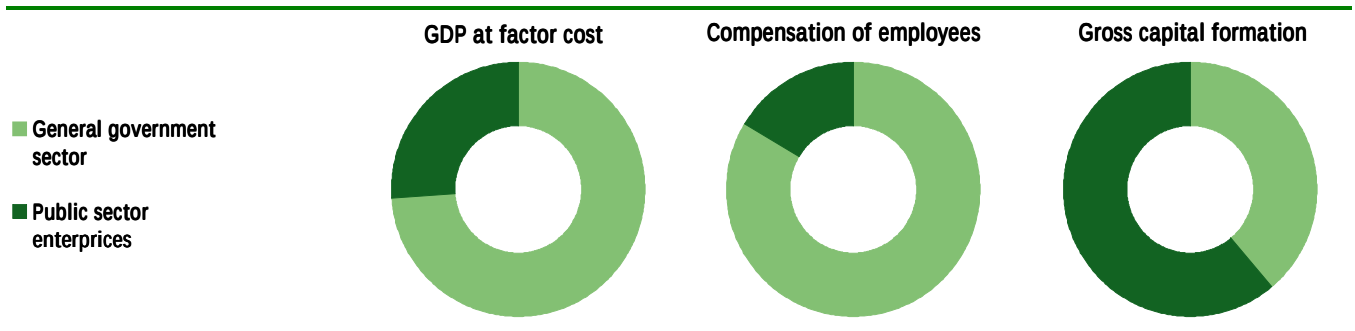
general government in Denmark is characterised by a high degree of decentralisation.

5. The public sector

Public enterprises are quasi public corporations and public corporations. Together with the general government sector, these make up the public sector.

Figure 9

The public sector divided into general government sector and public enterprises 1997



Quasi public corporations are public institutions which are operated under market conditions and their accounts can be separated from the other state and municipal accounts. They include, for example, municipal utility companies, ports and harbours, and the Danish National Railways. Public corporations are organised according to civil law and are fully owned or majority owned by public authorities. These include A/S Storebæltsforbindelsen and DONG A/S.

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

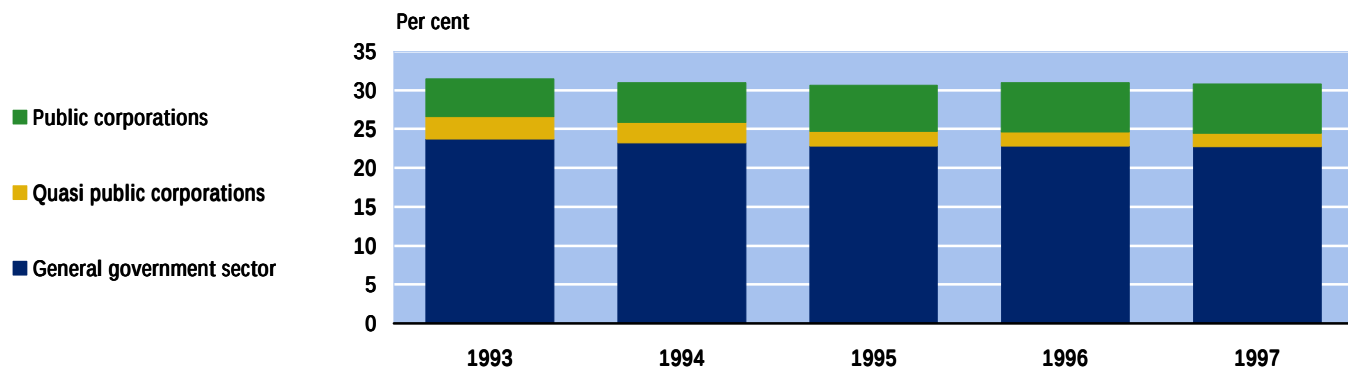
The size of the public sector remains almost constant

Compared with the total Danish economy, the size of the public sector has remained constant at around 31 pct. since 1993. In this period there has been a shift within the group of public enterprises.

The percentage of quasi public corporations has dropped. However, this drop is counterbalanced by a corresponding increase in the proportion of public corporations. This shift in the number of public corporations is interesting as conversion from quasi public corporation to public corporation can be the first step towards ultimate privatisation.

Figure 10

GDP at factor cost for the public sector as a pct. of GDP at factor cost for the total Danish economy 1993-1997



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

6. International comparisons

Public expenditure amounts to a relatively large proportion of GDP

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

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

Figure 11 Current and capital expenditure, and taxes and duties as a pct. of GDP 1996

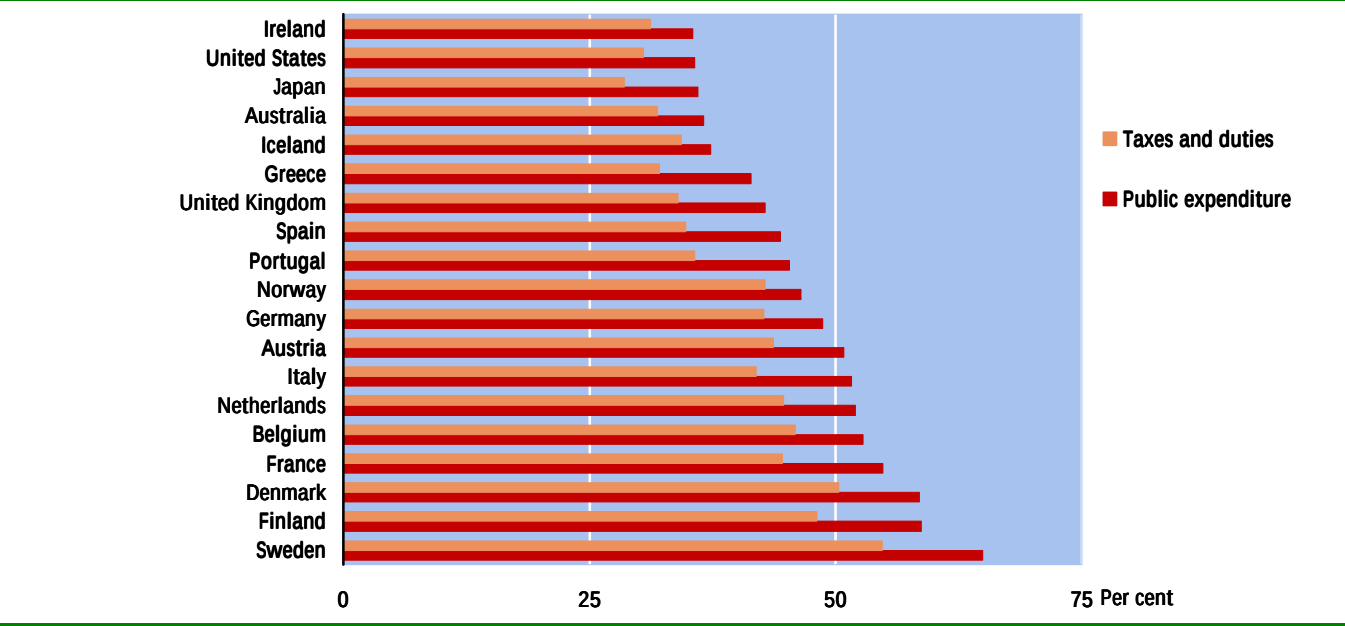


Table 386

Central government finance. Summary 1999-2000

	1999*			2000*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	—DKK mio.—					
§ 1. Queen Margrethe II	46.0	•	46.0	48.9	•	48.9
§ 2. Members of the Royal House	15.0	•	15.0	15.3	•	15.3
§ 3. Danish Parliament	611.9	•	611.9	640.4	•	640.4
§ 5. Prime Minister's Department	95.4	•	95.4	100.0	•	100
§ 6. Ministry of Foreign Affairs	12 341.3	47.0	12 294.3	12 798.6	47.0	12 751.6
§ 7. Ministry of Finance	2 118.8	-10.4	2 129.2	3 163.7	10.6	3 153.1
§ 8. Ministry of Economic Affairs	250.0	•	250.0	271.9	•	271.9
§ 9. Ministry of Taxation	3 466.8	136.2	3 330.6	3 500.2	135.8	3 364.4
§ 11. Ministry of Justice	8 779.7	1 726.2	7 053.5	9 393.6	1 987.7	7 405.9
§ 12. Ministry of Defence	17 335.6	20.8	17 314.8	17 061.1	23.6	17 037.5
§ 13. Ministry of Home Affairs	39 414.4	9.3	39 405.1	40 710.0	9.3	40 700.7
§ 14. Ministry of Housing	11 845.0	40.0	11 805.0	12 902.1	40.0	12 862.1
§ 15. Ministry of Social Affairs	97 125.8	3.3	97 122.5	98 007.6	0.5	98 007.1
§ 16. Ministry of Health	1 703.5	•	1 703.5	1 716.0	•	1 716
§ 17. Ministry of Labour	53 601.7	-1 893.0	55 494.7	59 113.4	-1 245.9	60 359.3
§ 19. Ministry of Research	6 926.6	•	6 926.6	6 876.9	•	6 876.9
§ 20. Ministry of Education	26 807.0	60.9	26 746.1	26 635.9	42.4	26 593.5
§ 21. Ministry of Cultural Affairs	3 641.3	•	3 641.3	3 757.7	•	3 757.7
§ 22. Ministry of Ecclesiastical Affairs	398.2	•	398.2	421.6	•	421.6
§ 23. Ministry of the Environment and Energy	3 995.1	1 474.6	2 520.5	4 811.8	2 074.5	2 737.3
§ 24. Ministry of Food	2 851.9	0.2	2 851.7	2 875.7	0.2	2 875.5
§ 26. Ministry of Industry	3 099.1	2.5	3 096.6	3 475.3	2.5	3 472.8
§ 28. Ministry of Transport	7 959.5	311.3	7 648.2	9 187.7	1 109.3	8 078.4
§ 34. Labour Market Funds	•	66 739.0	-66 739.0	•	73 524.0	-73 524.0
§ 35. General reserves	3 851.9	1 600.0	2 251.9	4 831.2	3 000.0	1 831.2
§ 36. Pensions	8 853.9	•	8 853.9	9 820.9	•	9 820.9
Total	317 135.4	70 267.9	246 867.5	332 137.5	80 761.5	251 376.0
§ 37. Interests	51 973.0	6 608.7	45 364.3	48 233.0	6 673.2	41 559.8
§ 38. Taxes and duties	23 525.0	319 243.4	-295 718.4	24 430.0	336 519.3	-312 089.3
Current investment and lending budget	392 633.4	396 120.0	-3 486.6	404 800.8	423 954.0	-19 153.5
§ 40. Bond purchases, etc.	1 031.2	•	1 031.2	1 634.6	•	1 634.6
§ 41. Changes in investment portfolio, etc.	•	4 460.1	-4 460.1	•	1 322.4	-1 322.4
§ 42. Repayment of central government debt	89 559.6	•	89 559.6	94 098.8	•	94 098.8
Gross cash budget	90 590.8	7 946.7	82 644.1	95 733.4	20 475.9	75 257.5
Financing:						
§ 43. Central government borrowing	•	85 109.3	-85 109.3	•	79 389.9	-79 389.9
§ 44. Borrowing from Danmarks Nationalbank	•	-2 465.2	2 465.2	•	-4 132.4	4 132.4
Financing total	•	82 644.1	-82 644.1	•	75 257.5	-75 257.5
Total	90 590.8	90 590.8	0	95 733.4	95 733.4	0

Source: Finance Act 2000.

Table 387 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 1.	Queen Margrethe II	45.2	46.0	48.9
	1. Central government grants	45.2	46.0	48.9
§ 2.	Members of the Royal House	14.2	15.0	15.3
	1. Civil list (apanage)	14.2	15.0	15.3
§ 3.	Danish Parliament	590.1	611.9	640.4
	1. Expenditure in connection with the Danish Parliament	434.9	448.9	468.4
	2. The Ombudsman	24.0	25.1	29.1
	3. Auditing	131.2	137.9	142.9
§ 5.	Prime Minister's Department	89.8	95.4	100.0
	1. Joint expenditure	89.8	95.4	100.0
§ 6.	Ministry of Foreign Affairs	11 806.7	12 330.0	12 787.9
	1. Foreign service, etc.	1 288.4	1 231.3	1 248.6
	2. International organizations	347.5	336.7	326.3
	3. Official assistance to developing countries	10 170.8	10 762.0	11 213.0
§ 7.	Ministry of Finance	1 576.8	2 118.8	3 163.7
	1. Public economics	-3 206.2	-1 467.5	-519.4
	2. Greenland and the Faroe Islands	4 783.0	3 586.3	3 683.1
	Greenland	2 574.7	2 653.5	2 725.1
	The Faroe Islands	2 208.3	932.8	958.0
§ 8.	Ministry of Economic Affairs	222.9	250.0	271.9
	1. National and international economics	32.3	60.3	67.6
	2. Financial supervision	-5.0	-	-
	3. Statistics	195.7	189.7	204.3
§ 9.	Ministry of Taxation	3 040.0	3 455.7	3 445.4
	1. Joint expenditure	159.4	158.5	171.8
	2. Management of taxes and duties	2 880.6	3 297.2	3 273.6
§ 11.	Ministry of Justice	8 603.9	8 624.1	9 220.4
	1. Joint expenditure	221.5	223.1	148.5
	2. Police and administration of justice	6 947.8	6 887.7	7 402.0
	Joint expenditure	293.7	234.9	242.0
	Administration of justice	1 346.1	1 291.7	1 366.0
	Police	5 308.0	5 361.1	5 794.0
	3. Criminal administration system	1 434.6	1 513.3	1 669.9
§ 12.	Ministry of Defence	16 520.1	16 964.6	16 473.8
	1. Joint expenditure	143.3	245.0	253.9
	2. Military defence	16 172.8	16 509.8	15 998.7
	3. Civil activities	203.9	209.8	221.2
	Administration of Danish waters, etc.	192.3	198.7	210.7
	Other civil activities	11.6	11.1	10.5

Source: Appropriation accounts 2000.

Table 387 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 13.	Ministry of Home Affairs	35 415.4	39 410.4	40 700.0
	1. Joint expenditure	770.2	795.4	704.0
	Central administration	468.7	474.2	376.4
	Counties	301.5	321.2	327.6
	2. Emergency services	401.6	408.0	406.9
	3. Refugees and immigrants	1 359.5	1 280.6	2 990.1
	Expenditure in connection with refugees	608.9	585.7	880.9
	Expenditure on integration of refugees			
	Danish Refugee Council	671.9	-	-
	Integration of refugees and immigrants			
	- Municipalities	-	634.3	1 856.5
	Other expenditure on refugees and immigrants	78.7	60.6	252.7
	4. Grants, etc. to local governments	32 884.0	36 926.4	36 599.0
	Grants to local governments	33 856.0	37 012.8	36 424.0
	Adjustments of local governments' expenditure on VAT	-972.0	-86.4	175.0
§ 14.	Ministry of Housing	11 498.6	11 816.1	12 856.4
	1. Joint expenditure	142.0	133.7	1 011.9
	2. Individual rent subsidies	6 096.2	6 198.0	6 236.0
	Rent subsidies paid to pensioners	4 970.4	5 146.0	5 194.0
	Other individual rent subsidies	1 125.8	1 052.0	1 042.0
	3. Housing	4 041.8	4 116.2	4 182.8
	Subsidized dwellings, etc. before 1.1.1994	3 046.8	2 967.7	2 881.0
	Cooperative dwellings	491.0	483.2	478.0
	Students hostels and dwellings for young people before 1.1.1994	271.4	269.1	262.7
	Subsidized housing, etc. from 1.1.1994	232.5	396.2	561.1
	4. Redevelopment and urban development	995.7	1 159.6	1 238.2
	Urban renewal	995.6	1 149.7	1 235.5
	Grants for renovation	0.1	-	-
	Private properties	-	9.9	2.7
	5. Construction and industry	13.7	17.6	13.3
	6. Production of maps, etc.	159.4	182.0	173.4
	7. Royal palaces and buildings	21.2	-22.6	-31.0
	8. Research on construction, dwellings and urban renewal	28.5	31.6	31.8
§ 15.	Ministry of Social Affairs	95 035.2	97 125.8	98 007.6
	1. Joint expenditure	668.1	1 137.7	1 102.0
	2. Family/young persons' allowances	1 824.7	1 962.9	1 836.1
	Family/young persons' allowances	1 851.5	1 927.7	1 799.5
	Other family allowances	-26.8	35.2	36.6

Table 387 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget	Accounts 1998	Budget 1999	Appropriation accounts 2000
	DKK mio.		
3. Employment-creating schemes	2 028.6	2 450.7	2 551.4
Persons under 30 years participating in employment-creating schemes	585.9	1 108.5	888.1
Persons aged 30 years and over participating in employment creating schemes	977.7	887.4	1 098.0
Grant for employment-creating schemes	0.8	10.3	10.3
Initial allowances to innovators	30.6	11.6	3.0
Reimbursement of current expenditure for employment-creating schemes, etc.	407.9	432.9	552.0
ATP contribution on activation and training benefits	25.7	-	-
4. Cash benefits	8 677.3	7 903.6	8 546.3
Temporary cash benefits, etc.	3 912.9	4 502.7	4 834.3
Rehabilitation and sheltered individual jobs	1 910.3	2 310.9	2 807.6
Assistance to refugees	2 172.9	433.2	105.4
Benefits for the care of children	564.1	510.9	549.0
Benefits for the care of disabled adults	208.8	210.4	241.9
ATP contributions on cash benefits and rehabilitation benefits	108.7	154.4	45.0
Repayments	-200.4	-218.9	-188.5
5. Sickness benefits, occupational compensation etc. insurance	10 346.0	10 791.9	11 059.5
Sickness benefits	4 997.4	5 390.6	5 361.8
Maternity benefits, etc.	4 570.8	4 783.6	4 957.6
Accident and occupational compensation insurance	104.4	-52.8	99.9
Payments to the victims of the German occupation and social security paid to the southern regions of Jutland	673.3	670.5	640.2
6. Benefits for and care of the elderly	84.7	74.8	93.2
Benefits for and care of the elderly	6.1	-	-
Benefits for and care of the disabled	78.6	74.8	93.2
7. Other social security schemes	713.9	887.1	960.3
Reception centres	348.4	331.3	321.9
Benefits for psychiatric patients who are not hospitalised	111.5	186.6	163.5
Benefits for socially maladjusted groups	254.1	369.2	474.9
8. Social security pension payments	70 691.9	71 917.1	71 858.8
Old-age pension	53 220.7	54 691.4	55 825.6
Highest and intermediate early retirement pension	16 104.9	16 170.2	16 100.8
Ordinary early retirement pension	7 319.7	7 126.5	6 720.6
Supplementary pension	243.4	229.6	254.9
Personal pension supplement	979.6	1 049.3	984.1
ATP contribution on early retirement pension and supplementary pension	43.6	50.1	48.8
Reserved for reform of voluntary early retirement pay	-	-	114.0
Transfers from the Social Pension Fund	-7 220.0	-7 400.0	-8 190.0

Table 387 (continued) **Specification of central government finance, net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 16.	Ministry of Health	1 724.2	1 700.2	1 704.3
	1. Joint expenditure	347.2	307.4	272.9
	2. Prevention	107.1	132.4	138.1
	3. Education and research	222.5	243.7	247.1
	4. The primary health service	20.5	12.7	12.8
	5. Hospitals, etc.	1 026.9	1 004.0	1 033.4
§ 17.	Ministry of Labour	56 310.6	53 578.7	59 093.8
	1. Joint expenditure	176.7	130.1	53.2
	2. Working environment	421.8	473.2	454.2
	3. Unemployment insurance	39 570.2	39 202.3	39 346.0
	Joint expenditure	178.7	221.3	245.0
	Unemployment benefit	19 573.9	18 100.0	18 000.0
	Early retirement pay	15 843.9	17 295.0	18 201.0
	Transitional benefits	3 973.6	3 586.0	2 900.0
	4. Labour-market services	16 142.0	13 773.1	19 240.4
	Joint expenditure	236.0	185.7	167.5
	Labour-market training courses	2 242.3	1 978.2	1 445.7
	Assistance to participants in labour-market training courses and other courses	1 837.9	1 049.3	1 057.8
	Public employment offices and business services	685.7	932.3	999.2
	Job offer scheme, etc.	-0.5	-	-
	Active labour market policy	11 000.7	9 384.5	15 388.0
	Other employment-creating schemes	139.9	243.1	182.2
§ 19.	Ministry of Research	5 723.7	6 220.4	6 034.9
	1. Joint expenditure	459.7	765.9	654.0
	2. Research and further education	3 937.4	4 165.1	4 281.1
	3. Building and Construction Directorate	-6.1	18.0	18.5
	4. Danish Research Council	858.0	777.3	666.8
	5. Research institutions	401.5	354.0	344.1
	6. Informatics and telecommunication	53.5	86.0	48.1
	7. Information service	19.8	54.1	22.3
§ 20.	Ministry of Education	26 292.3	26 741.3	26 596.0
	1. Administration, etc.	531.7	572.6	-450.9
	2. Basic school	2 305.2	2 289.4	2 360.0
	3. Vocationally-oriented youth education	4 774.4	4 673.8	4 827.9
	4. General and vocational upper-secondary education	1 789.9	1 810.0	1 814.9
	5. Other youth education, etc.	929.0	869.2	906.2
	6. Further education, etc.	5 601.9	5 898.0	6 218.1
	7. Community education and adult, and further education and training	2 631.6	2 145.2	2 182.6
	8. Cross-disciplinary and international activities	653.4	687.2	696.8
	9. Assistance schemes, etc.	7 075.1	7 795.9	8 040.4
	State Education Fund's financial assistance to students	6 802.2	7 507.5	7 765.0
	Transport assistance	125.3	130.9	137.0
	Adult education assistance	129.1	148.0	123.4
	Other assistance schemes	18.6	9.5	15.0

Table 387 (continued) **Specification of central government finance, net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 21.	Ministry of Cultural Affairs	3 296.6	3 443.6	3 610.4
	1. Joint expenditure	265.9	297.9	242.4
	2. Artistic and literary activities	1 246.5	1 323.8	1 464.1
	Financial assistance to artists, authors, etc.	270.5	298.0	304.3
	Music	203.9	204.1	255.3
	Theatres	551.8	554.3	604.3
	Films	220.3	267.4	300.2
	3. Preservation and presentation of the cultural heritage	1 037.9	1 090.5	1 198.8
	Libraries	492.5	535.5	604.4
	Archives, etc.	103.5	112.9	129.0
	Museums, etc.	441.8	442.1	465.4
	4. Further education	720.1	711.0	694.7
	5. Radio and TV	26.3	20.4	10.4
§ 22.	Ministry of Ecclesiastical Affairs	370.2	382.2	405.1
	1. Joint expenditure	38.7	39.8	40.1
	2. The Danish National Church	328.9	339.8	362.4
	3. Churches and cemeteries	2.6	2.6	2.6
§ 23.	Ministry of Environment and Energy	4 801.2	3 916.0	4 724.3
	1. Joint expenditure	146.0	-1 126.5	167.8
	2. Environmental protection	1 293.9	1 298.7	1 164.7
	3. Environmental surveys	131.1	131.3	121.9
	4. Forestry and landscape research	29.1	29.9	28.6
	5. Forest management, Nature management and preservations of Buildings	493.9	658.6	609.5
	6. Geological research and surveys	136.1	135.0	125.4
	7. Energy	2 556.6	2 789.0	2 506.4
	8. Greenland	14.7	-	-
§ 24.	Ministry of Food	2 602.9	2 699.6	2 730.8
	1. Joint expenditure	180.3	183.5	161.2
	2. General farming and fishing	1 044.3	1 139.6	876.6
	3. Control, combating of diseases and research	1 254.2	1 265.8	1 557.9
	4. Market schemes	124.0	110.7	135.1
§ 26.	Ministry of Industries	3 856.7	3 089.0	3 468.2
	1. Joint expenditure	102.3	129.3	137.1
	2. Regulation of trade and industries and consumer conditions	493.8	249.7	254.2
	3. Economic services to trade and industries	2 916.2	2 336.6	2 705.1
	4. Shipping	344.5	373.4	371.8
§ 28.	Ministry of Transport	4 509.6	5 336.2	6 091.5
	1. Joint expenditure	1 067.5	1 017.3	1 197.4
	2. Road traffic	750.2	513.7	691.8
	3. Aviation and meteorology	130.6	129.8	129.4
	4. Ports, coasts, and ferry services	-68.6	-119.5	-55.9
	5. Railway traffic	2 629.9	3 794.9	4 128.8

Table 387 (continued) **Specification of central government finance, net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
		DKK mio.		
§ 34.	Labour market funds	-62 549.7	-66 739.0	-73 524.0
	1. Unemployment benefit fund	-62 549.7	-66 739.0	-73 524.0
§ 35.	General reserves	4 105.9	3 851.9	4 881.2
	1. Reserves, etc.	4 105.9	3 851.9	4 881.2
	Reserves, etc.	-	-348.1	430.2
	VAT rebates	4 105.9	4 200.0	4 451.0
§ 36.	Pensions	8 814.6	8 853.9	9 820.9
	1. Civil servants' pensions	3 755.2	3 721.7	4 262.9
	2. State-guarantees pension schemes	3 979.4	3 984.0	4 411.2
	3. Administrative expenditure, etc.	44.6	48.2	47.6
	4. Pensions public servants' pensions	-	-	-0.8
	5. Indexed pension schemes	1 035.4	1 100.0	1 100.0
§ 37.	Interests	44 339.1	45 364.3	41 559.8
	1. Interest on central government debt	52 767.1	52 087.4	48 330.0
	Domestic central government debt	49 142.3	47 330.8	44 282.2
	Foreign central government debt	3 624.8	4 756.6	4 047.8
	2. Accounts with the Danish National Bank and the Mortgage Bank, etc.	-5 469.9	-5 549.9	-5 042.4
	3. Accounts with ministries and government boards	-696.9	-	-
	4. Other accounts	-862.7	-	-
	5. Social Pension Fund	-1 268.1	175.1	-359.9
	6. Interest on bond purchases, etc.	-	-1 233.9	-1 270.9
	7. Accounts with ministries and government agencies, plant	-130.4	-	-
	8. Interest on bond purchases, etc., plant	-	-114.4	-97.0
§ 38.	Taxes and duties	-291 453.0	-295 718.4	-312 089.3
	1. Taxes on income and wealth	-114 631.3	-112 569.9	-111 138.1
	Personal taxation	-69 921.0	-74 180.6	-75 851.5
	Family allowance	9 944.1	10 400.0	10 875.0
	Corporation tax, etc.	-32 308.5	-26 239.0	-26 388.0
	Pensions profits tax	-15 315.7	-16 700.0	-14 200.0
	Stamp duties etc.	-6 947.0	-5 780.0	-5 500.0
	Other taxes	-83.2	-70.3	-73.6
	2. Customs and excise duties	-183 986.3	-190 853.5	-212 235.2
	Value added tax	-111 842.8	-115 100.0	-132 400.0
	Duties on energy products, etc.	-22 963.1	-25 110.0	-29 775.0
	Duties on motor vehicles	-25 350.5	-25 265.0	-24 325.0
	Environmental taxes	-8 591.8	-9 874.5	-9 724.0
	Duties on gambling, etc.	-1 276.0	-1 290.0	-1 260.0
	Other excise duties	-13 962.1	-14 214.0	-14 751.2
	4. Labour market contributions	-3 423.9	-3 000.0	-3 145.0
	5. EU schemes	10 255.6	10 625.0	1 1105.0
	6. Interest earned, etc.	-	-225.0	-440.0
	7. Transfer to other sections	333.0	305.0	3764.0
§ 40.	Bond purchases etc.	-313.7	1 031.2	1 634.6
	1. Purchase, etc. of bonds	-	-	-
	2. Purchases of government loans	-326.5	1 023.2	1 631.6
	3. Inconvertible mortgage-credit loans	12.7	8.0	3.0

Table 387

Specification of central government finance,
net expenditure 1998-2000

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 41.	Changes in investment portfolio, etc.	-2 194.5	-4 460.1	-1 322.4
	1. Depreciation of loss on bond issue	-2 143.9	-3 790.2	-1 649.1
	2. Changes in investment portfolio	-1 374.1	-780.8	270.7
	3. Currency exchange adjustments	1 323.5	110.9	56.0
§ 42.	Repayment of central government debt	116 431.5	89 559.6	94 098.8
	1. Repayment of domestic debt	79 007.2	70 531.0	76 126.8
	2. Repayment of foreign debt	37 424.3	19 028.6	17 972.0
§ 43.	Central government borrowing	-83 774.1	-85 109.3	-79 389.9
	1. Domestic central government debt	-61 388,7	-66 074,7	-59 999,9
	2. Foreign central government debt	-22 385,4	-19 034,6	-19 390,0
§ 44.	Borrowing from the Danmarks Nationalbank	-1 296,4	-2 465,2	-4 132,4
	1. Borrowing from the Danmarks Nationalbank	-1 296,4	-2 465,2	-4 132,4

Table 388

Specification of central government finance, net expenditure 1998-2000

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 1.	Queen Margrethe III	45.2	46.0	48.9
	1. Central government grants	45.2	46.0	48.9
§ 2.	Members of the Royal House	14.2	15.0	15.3
	1. Civil list (apanage)	14.2	15.0	15.3
§ 3.	Danish Parliament	590.1	611.9	640.4
	1. Expenditure in connection with the Danish Parliament	434.9	448.9	468.4
	2. The Ombudsman	24.0	25.1	29.1
	3. Auditing	131.2	137.9	142.9
§ 5.	Prime Minister's Department	89.8	95.4	100.0
	1. Joint expenditure	89.8	95.4	100.0
§ 6.	Ministry of Foreign Affairs	11 806.7	12 330.0	12 787.9
	1. Foreign service, etc.	1 288.4	1 231.3	1 248.6
	2. International organizations	347.5	336.7	326.3
	3. Official assistance to developing countries	10 170.8	10 762.0	11 213.0
§ 7.	Ministry of Finance	1 576.8	2 118.8	3 163.7
	1. Public economics	-3 206.2	-1 467.5	-519.4
	2. Greenland and the Faeroe Islands	4 783.0	3 586.3	3 683.1
	Greenland	2 574.7	2 653.5	2 725.1
	The Faeroe Islands	2 208.3	932.8	958.0
§ 8.	Ministry of Economic Affairs	222.9	250.0	271.9
	1. National and international economics	32.3	60.3	67.6
	2. Financial supervision	-5.0	-	-
	3. Statistics	195.7	189.7	204.3
§ 9.	Ministry of Taxation	3 040.0	3 455.7	3 445.4
	1. Joint expenditure	159.4	158.5	171.8
	2. Management of taxes and duties	2 880.6	3 297.2	3 273.6
§ 11.	Ministry of Justice	8 603.9	8 624.1	9 220.4
	1. Joint expenditure	221.5	223.1	148.5
	2. Police and administration of justice	6 947.8	6 887.7	7 402.0
	Joint expenditure	293.7	234.9	242.0
	Administration of justice	1 346.1	1 291.7	1 366.0
	Police	5 308.0	5 361.1	5 794.0
	3. Criminal administration system	1 434.6	1 513.3	1 669.9
§ 12.	Ministry of Defence	16 520.1	16 964.6	16 473.8
	1. Joint expenditure	143.3	245.0	253.9
	2. Military defence	16 172.8	16 509.8	15 998.7
	3. Civil activities	203.9	209.8	221.2
	Administration of Danish waters, etc.	192.3	198.7	210.7
	Other civil activities	11.6	11.1	10.5

Source: Appropriation accounts 2000.

Table 388 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 13.	Ministry of Home Affairs	35 415.4	39 410.4	40 700.0
	1. Joint expenditure	770.2	795.4	704.0
	Central administration	468.7	474.2	376.4
	Counties	301.5	321.2	327.6
	2. Emergency services	401.6	408.0	406.9
	3. Refugees and immigrants	1 359.5	1 280.6	2 990.1
	Expenditure in connection with refugees	608.9	585.7	880.9
	Expenditure on integration of refugees			
	Danish Refugee Council	671.9	-	-
	Integration of refugees and immigrants			
	- Municipalities	-	634.3	1 856.5
	Other expenditure on refugees and immigrants	78.7	60.6	252.7
	4. Grants, etc. to local governments	32 884.0	36 926.4	36 599.0
	Grants to local governments	33 856.0	37 012.8	36 424.0
	Adjustments of local governments' expenditure on VAT	-972.0	-86.4	175.0
§ 14.	Ministry of Housing	11 498.6	11 816.1	12 856.4
	1. Joint expenditure	142.0	133.7	1 011.9
	2. Individual rent subsidies	6 096.2	6 198.0	6 236.0
	Rent subsidies paid to pensioners	4 970.4	5 146.0	5 194.0
	Other individual rent subsidies	1 125.8	1 052.0	1 042.0
	3. Housing	4 041.8	4 116.2	4 182.8
	Subsidized dwellings, etc. before 1.1.1994	3 046.8	2 967.7	2 881.0
	Cooperative dwellings	491.0	483.2	478.0
	Students hostels and dwellings for young people before 1.1.1994	271.4	269.1	262.7
	Subsidized housing, etc. from 1.1.1994	232.5	396.2	561.1
	4. Redevelopment and urban development	995.7	1 159.6	1 238.2
	Urban renewal	995.6	1 149.7	1 235.5
	Grants for renovation	0.1	-	-
	Private properties	-	9.9	2.7
	5. Construction and industry	13.7	17.6	13.3
	6. Production of maps, etc.	159.4	182.0	173.4
	7. Royal palaces and buildings	21.2	-22.6	-31.0
	8. Research on construction, dwellings and urban renewal	28.5	31.6	31.8
§ 15.	Ministry of Social Affairs	95 035.2	97 125.8	98 007.6
	1. Joint expenditure	668.1	1 137.7	1 102.0
	2. Family/young persons' allowances	1 824.7	1 962.9	1 836.1
	Family/young persons' allowances	1 851.5	1 927.7	1 799.5
	Other family allowances	-26.8	35.2	36.6

Table 388 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget	Accounts 1998	Budget 1999	Appropriation accounts 2000
	DKK mio.		
3. Employment-creating schemes	2 028.6	2 450.7	2 551.4
Persons under 30 years participating in employment-creating schemes	585.9	1 108.5	888.1
Persons aged 30 years and over participating in employment - creatingschemes	977.7	887.4	1 098.0
Grant for employment-creating schemes	0.8	10.3	10.3
Initial allowances to innovators	30.6	11.6	3.0
Reimbursement of current expenditure for employment-creating schemes, etc.	407.9	432.9	552.0
ATP contribution on activation and training benefits	25.7	-	-
4. Cash benefits	8 677.3	7 903.6	8 546.3
Temporary cash benefits, etc.	3 912.9	4 502.7	4 834.3
Rehabilitation and sheltered individual jobs	1 910.3	2 310.9	2 807.6
Assistance to refugees	2 172.9	433.2	105.4
Benefits for the care of children	564.1	510.9	549.0
Benefits for the care of disabled adults	208.8	210.4	241.9
ATP contributions on cash benefits and rehabilitation benefits	108.7	154.4	45.0
Repayments	-200.4	-218.9	-188.5
5. Sickness benefits, occupational compensation etc. insurance	10 346.0	10 791.9	11 059.5
Sickness benefits	4 997.4	5 390.6	5 361.8
Maternity benefits, etc.	4 570.8	4 783.6	4 957.6
Accident and occupational compensation insurance	104.4	-52.8	99.9
Payments to the victims of the German occupation and social security paid to the southern regions of Jutland	673.3	670.5	640.2
6. Benefits for and care of the elderly	84.7	74.8	93.2
Benefits for and care of the elderly	6.1	-	-
Benefits for and care of the disabled	78.6	74.8	93.2
7. Other social security schemes	713.9	887.1	960.3
Reception centres	348.4	331.3	321.9
Benefits for psychiatric patients who are not hospitalised	111.5	186.6	163.5
Benefits for socially maladjusted groups	254.1	369.2	474.9
8. Social security pension payments	70 691.9	71 917.1	71 858.8
Old-age pension	53 220.7	54 691.4	55 825.6
Highest and intermediate early retirement pension	16 104.9	16 170.2	16 100.8
Ordinary early retirement pension	7 319.7	7 126.5	6 720.6
Supplementary pension	243.4	229.6	254.9
Personal pension supplement	979.6	1 049.3	984.1
ATP contribution on early retirement pension and supplementary pension	43.6	50.1	48.8
Reserved for reform of voluntary early retirement pay	-	-	114.0
Transfers from the Social Pension Fund	-7 220.0	-7 400.0	-8 190.0

Table 388 (continued) **Specification of central government finance, net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 16.	Ministry of Health	1 724.2	1 700.2	1 704.3
	1. Joint expenditure	347.2	307.4	272.9
	2. Prevention	107.1	132.4	138.1
	3. Education and research	222.5	243.7	247.1
	4. The primary health service	20.5	12.7	12.8
	5. Hospitals, etc.	1 026.9	1 004.0	1 033.4
§ 17.	Ministry of Labour	56 310.6	53 578.7	59 093.8
	1. Joint expenditure	176.7	130.1	53.2
	2. Working environment	421.8	473.2	454.2
	3. Unemployment insurance	39 570.2	39 202.3	39 346.0
	Joint expenditure	178.7	221.3	245.0
	Unemployment benefit	19 573.9	18 100.0	18 000.0
	Early retirement pay	15 843.9	17 295.0	18 201.0
	Transitional benefits	3 973.6	3 586.0	2 900.0
	4. Labour-market services	16 142.0	13 773.1	19 240.4
	Joint expenditure	236.0	185.7	167.5
	Labour-market training courses	2 242.3	1 978.2	1 445.7
	Assistance to participants in labour-market training courses and other courses	1 837.9	1 049.3	1 057.8
	Public employment offices and business services	685.7	932.3	999.2
	Job offer scheme, etc.	-0.5	-	-
	Active labour market policy	11 000.7	9 384.5	15 388.0
	Other employment-creating schemes	139.9	243.1	182.2
§ 19.	Ministry of Research	5 723.7	6 220.4	6 034.9
	1. Joint expenditure	459.7	765.9	654.0
	2. Research and further education	3 937.4	4 165.1	4 281.1
	3. Building and Construction Directorate	-6.1	18.0	18.5
	4. Danish Research Council	858.0	777.3	666.8
	5. Research institutions	401.5	354.0	344.1
	6. Informatics and telecommunication	53.5	86.0	48.1
	7. Information service	19.8	54.1	22.3
§ 20.	Ministry of Education	26 292.3	26 741.3	26 596.0
	1. Administration, etc.	531.7	572.6	-450.9
	2. Basic school	2 305.2	2 289.4	2 360.0
	3. Vocationally-oriented youth education	4 774.4	4 673.8	4 827.9
	4. General and vocational upper-secondary education	1 789.9	1 810.0	1 814.9
	5. Other youth education, etc.	929.0	869.2	906.2
	6. Further education, etc.	5 601.9	5 898.0	6 218.1
	7. Community education and adult, and further education and training	2 631.6	2 145.2	2 182.6
	8. Cross-disciplinary and international activities	653.4	687.2	696.8
	9. Assistance schemes, etc.	7 075.1	7 795.9	8 040.4
	State Education Fund's financial assistance to students	6 802.2	7 507.5	7 765.0
	Transport assistance	125.3	130.9	137.0
	Adult education assistance	129.1	148.0	123.4
	Other assistance schemes	18.6	9.5	15.0

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DKK mio.				
§ 21.	Ministry of Cultural Affairs	3 296.6	3 443.6	3 610.4
	1. Joint expenditure	265.9	297.9	242.4
	2. Artistic and literary activities	1 246.5	1 323.8	1 464.1
	Financial assistance to artists, authors, etc.	270.5	298.0	304.3
	Music	203.9	204.1	255.3
	Theatres	551.8	554.3	604.3
	Films	220.3	267.4	300.2
	3. Preservation and presentation of the cultural heritage	1 037.9	1 090.5	1 198.8
	Libraries	492.5	535.5	604.4
	Archives, etc.	103.5	112.9	129.0
	Museums, etc.	441.8	442.1	465.4
	4. Further education	720.1	711.0	694.7
	5. Radio and TV	26.3	20.4	10.4
§ 22.	Ministry of Ecclesiastical Affairs	370.2	382.2	405.1
	1. Joint expenditure	38.7	39.8	40.1
	2. The Danish National Church	328.9	339.8	362.4
	3. Churches and cemeteries	2.6	2.6	2.6
§ 23.	Ministry of Environment and Energy	4 801.2	3 916.0	4 724.3
	1. Joint expenditure	146.0	-1 126.5	167.8
	2. Environmental protection	1 293.9	1 298.7	1 164.7
	3. Environmental surveys	131.1	131.3	121.9
	4. Forestry and landscape research	29.1	29.9	28.6
	5. Forest management, Nature management and preservations of Buildings	493.9	658.6	609.5
	6. Geological research and surveys	136.1	135.0	125.4
	7. Energy	2 556.6	2 789.0	2 506.4
	8. Greenland	14.7	-	-
§ 24.	Ministry of Food	2 602.9	2 699.6	2 730.8
	1. Joint expenditure	180.3	183.5	161.2
	2. General farming and fishing	1 044.3	1 139.6	876.6
	3. Control, combating of diseases and research	1 254.2	1 265.8	1 557.9
	4. Market schemes	124.0	110.7	135.1
§ 26.	Ministry of Industries	3 856.7	3 089.0	3 468.2
	1. Joint expenditure	102.3	129.3	137.1
	2. Regulation of trade and industries and consumer conditions	493.8	249.7	254.2
	3. Economic services to trade and industries	2 916.2	2 336.6	2 705.1
	4. Shipping	344.5	373.4	371.8
§ 28.	Ministry of Transport	4 509.6	5 336.2	6 091.5
	1. Joint expenditure	1 067.5	1 017.3	1 197.4
	2. Road traffic	750.2	513.7	691.8
	3. Aviation and meteorology	130.6	129.8	129.4
	4. Ports, coasts, and ferry services	-68.6	-119.5	-55.9
	5. Railway traffic	2 629.9	3 794.9	4 128.8

Table 388 (continued) **Specification of central government finance, net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
DKK mio.				
§ 34.	Labour market funds	-62 549.7	-66 739.0	-73 524.0
	1. Unemployment benefit fund	-62 549.7	-66 739.0	-73 524.0
§ 35.	General reserves	4 105.9	3 851.9	4 881.2
	1. Reserves, etc.	4 105.9	3 851.9	4 881.2
	Reserves, etc.	-	-348.1	430.2
	VAT rebates	4 105.9	4 200.0	4 451.0
§ 36.	Pensions	8 814.6	8 853.9	9 820.9
	1. Civil servants' pensions	3 755.2	3 721.7	4 262.9
	2. State-guarantees pension schemes	3 979.4	3 984.0	4 411.2
	3. Administrative expenditure, etc.	44.6	48.2	47.6
	4. Pensions public servants' pensions	-	-	-0.8
	5. Indexed pension schemes	1 035.4	1 100.0	1 100.0
§ 37.	Interests	44 339.1	45 364.3	41 559.8
	1. Interest on central government debt	52 767.1	52 087.4	48 330.0
	Domestic central government debt	49 142.3	47 330.8	44 282.2
	Foreign central government debt	3 624.8	4 756.6	4 047.8
	2. Accounts with the Danish National Bank and the Mortgage Bank, etc.	-5 469.9	-5 549.9	-5 042.4
	3. Accounts with ministries and government boards	-696.9	-	-
	4. Other accounts	-862.7	-	-
	5. Social Pension Fund	-1 268.1	175.1	-359.9
	6. Interest on bond purchases, etc.	-	-1 233.9	-1 270.9
	7. Accounts with ministries and government agencies, plant	-130.4	-	-
	8. Interest on bond purchases, etc., plant	-	-114.4	-97.0
§ 38.	Taxes and duties	-291 453.0	-295 718.4	-312 089.3
	1. Taxes on income and wealth	-114 631.3	-112 569.9	-111 138.1
	Personal taxation	-69 921.0	-74 180.6	-75 851.5
	Family allowance	9 944.1	10 400.0	10 875.0
	Corporation tax, etc.	-32 308.5	-26 239.0	-26 388.0
	Pensions profits tax	-15 315.7	-16 700.0	-14 200.0
	Stamp duties etc.	-6 947.0	-5 780.0	-5 500.0
	Other taxes	-83.2	-70.3	-73.6
	2. Customs and excise duties	-183 986.3	-190 853.5	-212 235.2
	Value added tax	-111 842.8	-115 100.0	-132 400.0
	Duties on energy products, etc.	-22 963.1	-25 110.0	-29 775.0
	Duties on motor vehicles	-25 350.5	-25 265.0	-24 325.0
	Environmental taxes	-8 591.8	-9 874.5	-9 724.0
	Duties on gambling, etc.	-1 276.0	-1 290.0	-1 260.0
	Other excise duties	-13 962.1	-14 214.0	-14 751.2
	4. Labour market contributions	-3 423.9	-3 000.0	-3 145.0
	5. EU schemes	10 255.6	10 625.0	1 1105.0
	6. Interest earned, etc.	-	-225.0	-440.0
	7. Transfer to other sections	333.0	305.0	3764.0
§ 40.	Bond purchases etc.	-313.7	1 031.2	1 634.6
	1. Purchase, etc. of bonds	-	-	-
	2. Purchases of government loans	-326.5	1 023.2	1 631.6
	3. Inconvertible mortgage-credit loans	12.7	8.0	3.0

Table 388 (continued) **Specification of central government finance,
net expenditure 1998-2000**

Current, investment and lending budget		Accounts 1998	Budget 1999	Appropriation accounts 2000
		DKK mio.		
§ 41.	Changes in investment portfolio, etc.	-2 194.5	-4 460.1	-1 322.4
	1. Depreciation of loss on bond issue	-2 143.9	-3 790.2	-1 649.1
	2. Changes in investment portfolio	-1 374.1	-780.8	270.7
	3. Currency exchange adjustments	1 323.5	110.9	56.0
§ 42.	Repayment of central government debt	116 431.5	89 559.6	94 098.8
	1. Repayment of domestic debt	79 007.2	70 531.0	76 126.8
	2. Repayment of foreign debt	37 424.3	19 028.6	17 972.0
§ 43.	Central government borrowing	-83 774.1	-85 109.3	-79 389.9
	1. Domestic central government debt	-61 388,7	-66 074,7	-59 999,9
	2. Foreign central government debt	-22 385,4	-19 034,6	-19 390,0
§ 44.	Borrowing from the Danmarks Nationalbank	-1 296,4	-2 465,2	-4 132,4
	1. Borrowing from the Danmarks Nationalbank	-1 296,4	-2 465,2	-4 132,4

Table 389

Central government net borrowing requirement 1997-1999

	1997	1998	1999
	DKK mio.		
Net borrowing requirement	-12 659	-33 792	-10 880
+ Discount on new issue, foreign loans	169	99	16
+ Revaluation of foreign loans, etc.	10 841	583	1 089
+ Discount on new issues, domestic loans	1 762	-739	-1 210
+ Changes in the social pension fund stock of government loans ¹	-9 018	-7 682	-5 297
= Change in central government debt	-8 905	-41 531	-16 282
Total indebtedness of central government per 31. December	655 833	614 302	598 020
Total domestic debt, net	552 220	525 965	507 995
Bonded debt, total	623 696	615 165	612 229
a. Ordinary bonds	573 356	555 335	537 289
b. Short-term debt certificates	49 140	58 830	74 040
c. Premium bonds	1 200	1 000	900
The Social Pension Fund stock of government bonds	-92 453	-100 135	-105 432
Liabilities to Danmarks Nationalbank, net	-29 024	-30 321	-35 152
Treasury bills	50 001	41 255	36 350
Total foreign bonded debt, net	103 613	88 338	90 025
Total domestic and foreign borrowing¹	100 100	81 155	84 998
Repayment of domestic and foreign loans, total	112 759	115 351	95 410
a. Repayment of domestic loans	81 384	77 927	75 445
b. Repayment of foreign loans	31 375	37 424	19 965
Domestic borrowing, total	75 043	60 093	63 984
a. Ordinary bonds	73 015	61 389	68 815
b. Borrowing from Danmarks Nationalbank	2 028	-1 296	-4 831
Foreign borrowing, total	25 057	21 062	21 014

¹ At nominal value.

Source: Government accounts.

Table 390

Central government debt and borrowing 1990 and 1999

	1990	1999
	per cent of GDP	
Total indebtedness of central government	55.4	49.2
Domestic debt	40.7	41.8
Foreign debt	14.8	7.4
	DKK mio.	
Total indebtedness of central government	121 955	89 829
Domestic debt	101 833	68 815
Foreign debt	20 122	21 014

Table 395

Expenditure and revenue of the National Church 1998

	Local church economy	Clergymen's joint funds	State-financed part of the National Church	National Church sector, consolidated ¹
	DKK mio.			
Current expenditure	2 603	855	780	4 237
Consumption expenditure	2 536	625	555	3 717
Of which: compensation of employees	1 678	548	541	2 767
Interest, etc.	67	84	0	151
Other current transfers	0	145	224	281
Current revenue	-3 467	-845	-795	-5 107
Income on wealth	-140	-132	•	-272
Current taxes on income	-3 163	-713	•	-3 876
Other current transfers	-164	0	0	-869
Current surplus	-865	10	0	-869
Capital outlays	871	52	15	938
Capital revenue	0	•	•	0
Overall surplus (net lending)	6	62	0	69

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

Table 392

Expenditure and revenue of social security funds 1998-1999

	Unemployment insurance funds		Labour market supplementary pension fund		Employees' wage guarantee fund		All social security funds	
	1998*	1999*	1998*	1999*	1998*	1999*	1998*	1999*
DKK mio.								
Current expenditure	50 926	51 247	4 769	6 148	182	238	55 877	57 634
Consumption expenditure	2 830	3 106	100	121	24	28	2 953	3 256
Real interest, etc.	1	1	8	8	-	-	9	9
Income transfers to households	39 363	38 038	2 562	2 833	158	210	42 084	41 081
Income transfers to central government	8 732	10 102	2 099	3 186	-	-	10 831	13 288
Current revenue	51 333	51 316	16 526	22 075	184	226	68 044	73 617
Interests and dividends, etc.	70	70	10 348	9 739	2	1	10 420	9 810
Compulsory contributions	11 873	13 208	6 170	12 329 ¹	-	-	18 042	25 537
Transfers from central government	39 391	38 038	8	7	85	150	39 484	38 195
Other current transfers	-	-	-	-	97	75	97	75
Current surplus (gross saving)	408	69	11 757	15 927	2	-12	12 167	15 984
Capital outlays, net	-	-	360	424	-	-	360	424
Overall surplus (net lending)	408	69	11 397	15 503	2	-12	11 807	15 560

¹ Including contributions to the Special Pensions Savings Scheme (*Den Særlige Pensionsopsparing*)

Table 393

Personal taxation. Summary table 1998-2000

	1998	1999	2000
Personal relief per person	DKK		
Ordinary personal relief	31 400	32 300	33 400
Single under 18 years	22 500	23 200	24 000
Basic allowance			
Basic allow. for coll. income tax, mean limit	139 000	151 000	164 300
Basic allow. for coll. income tax, upper limit	251 200	258 400	267 600
Basic allow. for positive capital income			
for collecting income tax, upper limit	21 400	•	•
Maximum contribution to capital pension	33 100	34 000	35 200
Limit for inclusion of under-paid tax	13 300	13 600	14 100
Tax allowance per kilometre ¹	1.34/0.67	1.39/0.695	1.54/0.77 ²
Limit value for rental value of own home	2 150 000	2 393 000	•
Limit value for property-value tax	•	•	2 684 000
Tax rate for State	pct.		
Lower limit for income tax	8.0	7.5	7.0
Mean limit for income tax	6.0	6.0	6.0
Upper limit for income tax	15.0	15.0	15.0
Labour market contributions	8	8	8
Special pension-scheme savings	1	1	1
Average municipal tax rates	21.7	21.7	21.9
Average county tax rates	11.4	11.5	11.5
Average local government tax rates	31.7	31.9	32.0
Average church tax rates	0.81	0.83	0.85
Calculation percent for rental value ³	2.0/6.0	2.0/6.0	•
Calculation percent for property-value tax ³	•	•	1.0/3.0
Tax ceilings			
»Tilted« tax ceiling	58.0	59.0	59.0
»Horizontal« tax ceiling	•	•	•

¹ For the part of the journey between 25 and 100 km, and the part over 100 km respectively. There is no allowance for the first 24 km. ² From 1 January 2000 to 19 March 2000 inclusive, the rate is DKK 1.44 and DKK 0.72. ³ For the part up to the limit and the part over the limit respectively.

Table 394

Taxpayers, income and tax 1997-1998

		1997	1998*
		persons in 1 000s	
Taxable population			
	Danish population, end of year	5 295	5 314
	Of whom subject to assessment	4 562	4 571
		DKK mio.	
Advance assessed incomes			
+	Personal income	677 818	700 703
	A-income	698 373	729 198
	Other personal income	- 20 555	- 28 495
+	Capital income	- 29 465	- 28 172
+	Income deductions	27 639	28 749
+	Taxable income	620 714	643 784
Provisional taxes			
+	Total	245 246	247 621
	A-tax	221 134	222 878
	B-tax	13 485	13 590
	Share tax	1 459	1 914
	Voluntary payments	9 422	9 480
	Section 55 refunds	- 254	- 241
Underpaid tax from previous years, etc.			
+	Underpaid tax from previous years	4 945	4 285
+	Retained profits paid	950	1 248
+	Administrative allowance	601	595
Finally assessed incomes			
+	Taxable income (gross)	635 372	659 312
+	Income tax relief	129 930	133 641
+	Net taxable income	505 442	525 671
Final taxes			
+	Total	237 218	239 400
+	Central government tax (State tax)	69 672	62 053
	Ordinary income tax, lower limit	50 328	41 875
	Additional income tax, intermediate limit	10 666	11 266
	Additional income tax, upper limit	8 595	8 842
+	Church tax	3 506	3 680
+	County tax	48 315	52 154
+	Municipal tax	109 106	114 361
+	Corporation tax	3 303	3 605
+	Share tax	3 316	3 547
Labour market contributions		45 561	48 042
Special pension-scheme savings		•	5 875
Results of final assessment			
	Tax overpayment minus underpayment	4 634	5 779
	Tax overpayment	11 963	12 887
	Tax underpayment	7 329	7 108
	Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	3 845	5 990
	Tax overpayment, etc. for refunding	12 259	13 294
	Tax underpayment, etc. for collection	8 414	7 304
	For collection with provisional tax	4 110	3 793
	For collection separately	4 304	3 511

¹ Excluding labour market contributions.

Table 395 (continued) Local government taxation 1999-2000

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
		pct.						DKK mio.		pct.	per mille	
All Denmark³		21.7	21.9	31.9	32.0	0.83	0.85	122 916	124 902	1.6	15.29	15.25
101	Copenhagen	31.7	31.7	31.7	31.7	0.78	0.82	16 808	16 998	1.1	36.00	34.00
147	Frederiksberg	29.6	30.8	29.6	30.8	0.42	0.44	3 799	4 042	6.4	27.00	27.00
All Denmark excl. Copenhagen and Frederiksberg		20.5	20.6	31.9	32.1	0.84	0.86	102 309	103 862	1.5	13.13	13.28
Copenhagen County		20.1	20.2	31.5	31.9	0.58	0.60	16 107	16 286	1.1	13.25	13.14
165	Albertslund	19.9	19.9	31.3	31.6	0.67	0.67	624	612	- 1.9	24.00	24.00
151	Ballerup	21.8	21.6	33.2	33.3	0.63	0.66	1 165	1 156	- 0.8	18.00	18.00
153	Brøndby	20.0	20.0	31.4	31.7	0.77	0.77	719	721	0.3	10.00	10.00
155	Dragør	20.9	20.9	32.3	32.6	0.60	0.60	374	377	0.8	15.90	15.90
157	Gentofte	19.5	19.5	30.9	31.2	0.41	0.43	2 443	2 471	1.1	6.00	6.00
159	Gladsaxe	20.5	20.5	31.9	32.2	0.70	0.70	1 492	1 497	0.3	14.00	14.00
161	Glostrup	19.9	19.9	31.3	31.6	0.50	0.50	481	485	0.8	15.00	15.00
163	Herlev	19.9	19.9	31.3	31.6	0.71	0.71	611	614	0.5	11.90	11.90
167	Hvidovre	21.4	21.4	32.8	33.1	0.62	0.68	1 146	1 148	0.2	20.00	20.00
169	Høje Taastrup	19.8	20.3	31.2	32.0	0.74	0.74	1 014	1 040	2.6	15.00	15.00
183	Ishøj	19.9	20.4	31.3	32.1	0.70	0.70	426	437	2.6	16.00	16.00
171	Ledøje-Smørum	20.9	20.9	32.3	32.6	0.60	0.60	276	279	1.1	12.00	12.00
173	Lyngby-Taarbæk	19.9	19.9	31.3	31.6	0.50	0.52	1 536	1 553	1.1	8.80	8.30
175	Rødovre	21.0	21.0	32.4	32.7	0.63	0.68	844	847	0.4	21.00	21.00
181	Søllerød	18.9	19.1	30.3	30.8	0.47	0.47	1 186	1 270	7.1	12.10	12.10
185	Tårnby	19.2	19.5	30.6	31.2	0.58	0.58	884	891	0.8	14.00	14.00
187	Vallensbæk	19.9	20.9	31.3	32.6	0.47	0.49	322	336	4.3	15.00	15.00
189	Værløse	20.5	20.5	31.9	32.2	0.58	0.58	564	552	- 2.1	12.00	11.00
Frederiksborg County		20.0	20.2	31.6	31.8	0.67	0.67	9 052	9 325	3.0	13.95	13.83
201	Allerød	19.6	20.6	31.2	32.2	0.58	0.58	642	647	0.8	18.00	18.00
205	Birkerød	19.6	19.6	31.2	31.2	0.41	0.44	637	640	0.5	8.80	8.80
207	Farum	18.5	19.9	30.1	31.5	0.68	0.68	470	522	11.1	6.00	6.00
208	Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.53	0.53	508	611	20.3	9.50	9.50
209	Frederikssund	20.8	20.8	32.4	32.4	0.80	0.80	420	428	1.9	12.00	12.00
211	Frederiksværk	21.6	21.6	33.2	33.2	0.75	0.75	432	429	- 0.7	24.00	24.00
213	Græsted-Gilleleje	19.4	19.9	31.0	31.5	0.76	0.82	416	417	0.2	19.00	19.00
215	Helsingør	19.9	19.9	31.5	31.5	0.79	0.79	411	420	2.2	20.00	20.00
217	Helsingør	20.9	20.9	32.5	32.5	0.79	0.79	1 399	1 438	2.8	18.80	18.40
219	Hillerød	21.1	21.1	32.7	32.7	0.66	0.66	919	949	3.3	6.50	6.50
221	Hundested	20.9	20.7	32.5	32.3	0.75	0.77	194	191	- 1.5	24.00	23.50
223	Hørsholm	17.0	17.0	28.6	28.6	0.50	0.50	772	774	0.3	8.00	8.00
225	Jægerspris	21.3	21.3	32.9	32.9	0.85	0.85	206	207	0.5	21.50	21.50
227	Karlebo	19.7	19.7	31.3	31.3	0.56	0.56	473	496	4.9	10.00	10.00
229	Skibby	21.0	21.0	32.6	32.6	1.11	1.11	135	136	0.7	22.00	22.00
231	Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	116	117	0.9	11.00	11.00
233	Slangør	20.9	20.9	32.5	32.5	0.84	0.84	199	196	- 1.5	10.00	10.00
235	Stenløse	21.3	21.3	32.9	32.9	0.65	0.65	353	367	4.0	20.00	20.00
237	Ølstykke	20.5	20.5	32.1	32.1	0.60	0.60	350	340	- 2.9	10.00	10.00
Roskilde County		19.9	19.9	31.4	31.4	0.83	0.84	5 385	5 444	1.1	9.98	9.76
251	Bramsnæs	20.8	20.8	32.3	32.3	0.88	0.91	199	200	0.5	15.00	15.00
253	Greve	19.1	19.1	30.6	30.6	0.65	0.70	1 104	1 121	1.5	6.00	6.00
255	Gundsø	19.9	19.9	31.4	31.4	0.70	0.70	351	358	2.0	9.00	9.00
257	Hvalsø	21.0	21.0	32.5	32.5	0.86	0.90	178	173	- 2.8	18.00	18.00

¹ Church tax as a percentage of the tax-base for those subject to church tax. ² The county land tax rate amounted to 0.1 per cent in all counties in 1999 and 2000. ³ As county tax is not paid in Copenhagen and Frederiksberg, the difference between the average local government tax rate and the average local government and county tax rate is less than the average county tax rate.

Table 395 (continued) **Local government taxation 1999-2000**

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
		pct.						DKK mio.		pct.	per mille	
Roskilde County (continued)												
259	Køge	20.9	20.9	32.4	32.4	0.90	0.90	884	886	0.2	10.50	9.30
261	Lejre	17.9	17.9	29.4	29.4	0.90	0.90	197	199	1.0	10.00	10.00
263	Ramsø	19.7	19.7	31.2	31.2	0.97	0.94	201	208	3.5	18.00	18.00
265	Roskilde	20.3	20.3	31.8	31.8	0.86	0.87	1 287	1 304	1.3	13.20	12.60
267	Skovbo	19.2	19.2	30.7	30.7	0.80	0.80	287	290	1.0	6.00	6.00
269	Solrød	19.6	19.6	31.1	31.1	0.92	0.92	484	491	1.4	6.00	6.00
271	Vallø	19.5	19.5	31.0	31.0	1.00	1.06	213	214	0.5	12.00	12.00
West Zealand County		20.8	21.1	32.8	33.1	0.95	0.98	6 046	6 144	1.6	16.44	16.95
301	Bjergsted	21.3	21.3	33.3	33.3	1.10	1.25	150	150	-	21.00	21.00
303	Dianalund	21.5	21.7	33.5	33.7	0.77	0.82	138	142	2.9	10.00	14.00
305	Dragsholm	21.7	21.7	33.7	33.7	0.75	0.85	272	267	- 1.8	24.00	24.00
307	Fuglebjerg	21.5	21.5	33.5	33.5	1.20	1.20	121	117	- 3.3	12.00	15.00
309	Gørlev	20.5	20.5	32.5	32.5	1.10	1.10	116	118	1.7	24.00	24.00
311	Hashøj	20.8	20.8	32.8	32.8	1.25	1.25	127	122	- 3.9	13.50	13.50
313	Haslev	21.7	21.7	33.7	33.7	0.93	0.93	304	306	0.7	15.00	16.00
315	Holbæk	20.5	20.5	32.5	32.5	0.90	0.95	710	718	1.1	12.50	12.50
317	Hvidebæk	21.5	21.5	33.5	33.5	1.15	1.15	106	109	2.8	15.00	15.00
319	Høng	19.8	20.5	31.8	32.5	1.00	1.00	158	159	0.6	8.00	10.00
321	Jernløse	21.0	21.0	33.0	33.0	1.10	1.10	113	114	0.9	10.00	10.00
323	Kalundborg	19.2	20.2	31.2	32.2	0.81	0.86	404	427	5.7	21.50	22.00
325	Korsør	20.9	20.9	32.9	32.9	0.80	0.80	410	413	0.7	16.50	16.50
327	Nykøbing-Rørvig	20.6	20.9	32.6	32.9	0.95	1.05	153	161	5.2	24.00	24.00
329	Ringsted	21.5	21.5	33.5	33.5	0.95	1.00	655	658	0.5	12.20	12.20
331	Skælskør	21.5	21.5	33.5	33.5	1.18	1.20	241	242	0.4	17.00	17.00
333	Slagelse	19.3	20.3	31.3	32.3	0.94	0.94	706	745	5.5	15.00	15.00
335	Sorø	20.8	21.7	32.8	33.7	1.01	1.15	327	335	2.4	10.00	16.00
337	Stenlille	21.8	21.8	33.8	33.8	0.80	0.83	110	109	- 0.9	13.00	13.00
339	Svinninge	21.3	21.3	33.3	33.3	1.02	1.00	128	131	2.3	16.40	16.40
341	Tornved	22.8	22.8	34.8	34.8	1.02	1.05	186	186	-	15.00	15.00
343	Trundholm	21.5	21.5	33.5	33.5	1.00	1.00	219	224	2.3	24.00	24.00
345	Tølløse	20.8	20.8	32.8	32.8	0.91	0.91	192	191	- 0.5	14.00	14.00
Storstrøm County		20.6	20.8	32.4	32.8	1.05	1.08	5 085	5 168	1.6	16.27	16.41
351	Fakse	21.7	21.7	33.5	33.7	1.25	1.25	253	254	0.4	20.50	20.50
353	Fladså	19.9	19.9	31.7	31.9	1.15	1.15	141	145	2.8	6.00	10.00
355	Holeby	21.2	21.2	33.0	33.2	1.07	1.07	79	80	1.3	21.00	21.00
357	Holmegaard	20.8	20.8	32.6	32.8	0.70	0.80	139	143	2.9	10.00	10.00
359	Højreby	21.4	21.9	33.2	33.9	1.12	1.12	78	80	2.6	22.00	24.00
361	Langebæk	20.3	20.6	32.1	32.6	0.90	0.90	113	115	1.8	12.00	12.00
363	Maribo	20.9	20.9	32.7	32.9	1.30	1.32	225	228	1.3	21.50	21.50
365	Møn	21.5	21.5	33.3	33.5	1.15	1.23	216	218	0.9	21.00	21.00
367	Nakskov	21.9	22.3	33.7	34.3	1.05	1.05	305	313	2.6	24.00	24.00
369	Nykøbing Falster	19.9	19.9	31.7	31.9	0.87	0.99	491	485	- 1.2	17.00	17.00
371	Nysted	21.2	21.2	33.0	33.2	1.35	1.35	103	104	1.0	14.00	14.00
373	Næstved	20.1	20.1	31.9	32.1	0.92	0.92	960	969	0.9	12.00	12.00
375	Nørre Alslev	20.8	20.8	32.6	32.8	1.30	1.30	174	175	0.6	9.50	9.50
377	Præstø	20.5	20.5	32.3	32.5	1.17	1.17	142	145	2.1	12.00	12.00
379	Ravnsborg	22.5	22.5	34.3	34.5	1.30	1.30	113	112	- 0.9	22.50	22.50
381	Rudbjerg	20.9	20.9	32.7	32.9	1.30	1.30	66	68	3.0	22.00	22.00
383	Rødby	21.4	21.9	33.2	33.9	1.20	1.23	134	138	3.0	21.90	21.90
385	Rønnede	21.7	21.7	33.5	33.7	1.15	1.15	149	155	4.0	6.00	6.00
387	Sakskøbing	20.3	20.8	32.1	32.8	1.36	1.37	170	176	3.5	20.00	20.00
389	Stevns	20.5	21.3	32.3	33.3	1.25	1.30	220	231	5.0	13.00	13.00
391	Stubbekøbing	20.5	21.3	32.3	33.3	1.30	1.30	124	132	6.5	12.50	12.50

Table 395 (continued) **Local government taxation 1999-2000**

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
		pct.						DKK mio.		pct.	per mille	
Storstrøm County (continued)												
393	Suså	20.5	20.5	32.3	32.5	1.15	1.15	158	161	1.9	14.00	14.00
395	Sydfalster	17.9	17.9	29.7	29.9	0.90	0.90	122	125	2.5	21.00	22.30
397	Vordingborg	20.8	20.8	32.6	32.8	0.76	0.78	410	416	1.5	19.00	19.00
Bornholm County		21.8	21.8	33.0	33.5	0.87	0.89	860	857	- 0.3	17.31	20.58
401	Allinge-Gudhjem	22.2	22.2	33.4	33.9	1.10	1.10	140	140	-	18.00	18.00
403	Hasle	21.5	21.5	32.7	33.2	0.90	0.95	118	118	-	12.00	12.00
405	Nexø	21.7	21.7	32.9	33.4	0.95	1.02	161	160	- 0.6	18.00	24.00
407	Rønne	21.4	21.4	32.6	33.1	0.68	0.68	315	311	- 1.3	18.00	21.00
409	Aakirkeby	22.5	22.5	33.7	34.2	1.00	1.00	126	128	1.6	18.00	24.00
Funen County		21.0	21.1	33.0	33.1	0.88	0.89	9 628	9 727	1.0	11.53	11.47
421	Assens	19.7	19.7	31.7	31.7	1.10	1.10	199	203	2.0	6.00	6.00
423	Bogense	22.1	22.1	34.1	34.1	1.16	1.17	123	126	2.4	19.50	19.50
425	Broby	21.4	21.4	33.4	33.4	1.02	1.02	129	130	0.8	15.00	15.00
427	Egebjerg	21.7	21.8	33.7	33.8	1.25	1.25	169	169	-	6.00	6.00
429	Ejby	21.3	21.3	33.3	33.3	1.20	1.20	193	193	-	12.00	12.00
431	Faaborg	20.4	20.4	32.4	32.4	0.95	0.95	334	334	-	12.50	12.50
433	Glamsbjerg	20.8	21.0	32.8	33.0	1.10	1.10	112	115	2.7	9.00	10.00
435	Gudme	21.5	21.5	33.5	33.5	1.20	1.20	115	116	0.9	6.00	6.00
437	Haarby	20.2	20.2	32.2	32.2	0.80	0.80	98	99	1.0	6.00	6.00
439	Kerteminde	19.6	19.6	31.6	31.6	1.34	1.34	218	221	1.4	19.00	19.00
441	Langeskov	20.2	20.2	32.2	32.2	0.90	0.90	123	123	-	10.00	10.00
443	Marstal	20.5	20.5	32.5	32.5	1.15	1.15	58	59	1.7	8.00	8.00
445	Middelfart	20.3	20.3	32.3	32.3	0.72	0.72	420	424	1.0	12.00	12.00
447	Munkebo	20.4	21.2	32.4	33.2	0.58	0.58	118	121	2.5	12.00	12.00
449	Nyborg	21.3	21.8	33.3	33.8	0.97	1.00	401	413	3.0	10.00	10.00
451	Nørre Aaby	21.2	21.2	33.2	33.2	1.15	1.15	109	111	1.8	6.00	6.00
461	Odense	21.1	21.1	33.1	33.1	0.68	0.68	3 886	3 916	0.8	12.40	12.40
471	Otterup	21.4	21.4	33.4	33.4	1.10	1.10	214	217	1.4	12.00	12.00
473	Ringe	20.9	21.2	32.9	33.2	1.15	1.15	219	222	1.4	6.00	6.00
475	Rudkøbing	21.8	21.8	33.8	33.8	1.10	1.19	138	136	- 1.4	14.10	11.90
477	Ryslinge	21.3	21.8	33.3	33.8	0.85	0.90	135	137	1.5	8.50	8.50
479	Svendborg	21.9	21.9	33.9	33.9	0.94	0.97	901	901	-	10.00	10.00
481	Sydlangeland	20.9	21.4	32.9	33.4	1.20	1.20	78	79	1.3	10.00	11.00
483	Søndersø	20.7	21.3	32.7	33.3	0.95	1.05	221	229	3.6	18.00	15.00
485	Tommerup	21.2	21.2	33.2	33.2	0.80	0.80	151	153	1.3	10.00	10.00
487	Tranekær	20.9	20.9	32.9	32.9	1.40	1.40	64	63	- 1.6	10.00	10.00
489	Ullerslev	21.7	21.7	33.7	33.7	1.10	1.10	100	101	1.0	17.00	17.00
491	Vissenbjerg	21.5	21.5	33.5	33.5	0.85	0.86	126	128	1.6	11.00	11.00
493	Ærøskøbing	20.5	21.5	32.5	33.5	1.40	1.40	74	79	6.8	12.00	12.00
495	Ørbæk	20.4	20.4	32.4	32.4	1.20	1.20	123	123	-	6.00	6.00
497	Årslev	20.6	20.6	32.6	32.6	1.04	1.04	177	179	1.1	10.00	10.00
499	Aarup	20.8	21.2	32.8	33.2	1.10	1.10	102	107	4.9	9.00	9.00
South Jutland County		20.1	20.2	31.6	31.7	0.97	0.99	4 971	5 046	1.5	7.56	8.25
501	Augustenborg	20.4	20.4	31.9	31.9	1.03	1.14	130	130	-	8.50	8.50
503	Bov	21.5	21.2	33.0	32.7	0.85	0.90	232	233	0.4	6.00	6.00
505	Bredebro	19.8	19.8	31.3	31.3	1.31	1.31	68	69	1.5	10.00	10.00
507	Broager	19.8	19.8	31.3	31.3	1.00	1.00	115	117	1.7	10.00	10.00
509	Christiansfeld	21.0	21.2	32.5	32.7	1.23	1.23	180	186	3.3	10.00	11.00
511	Gram	21.7	21.7	33.2	33.2	1.00	1.00	97	100	3.1	7.00	7.00
513	Gråsten	19.7	19.7	31.2	31.2	1.10	1.10	137	139	1.5	6.00	6.00
515	Haderslev	20.7	21.1	32.2	32.6	0.92	0.92	652	668	2.5	6.50	10.00
517	Højer	21.6	21.6	33.1	33.1	1.50	1.50	57	57	-	10.00	10.00
519	Lundtoft	20.9	21.2	32.4	32.7	1.09	1.09	115	119	3.5	9.00	9.00

Table 395 (continued) **Local government taxation 1999-2000**

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
	pct.						DKK mio.		pct.	per mille	
South Jutland County											
(continued)											
521 Løgumkloster	20.3	20.3	31.8	31.8	1.30	1.20	128	130	1.6	6.00	6.00
523 Nordborg	20.0	20.0	31.5	31.5	0.84	0.87	286	288	0.7	7.51	7.14
525 Nørre Rangstrup	21.0	21.0	32.5	32.5	1.00	1.05	177	180	1.7	6.00	6.00
527 Rødding	20.7	20.7	32.2	32.2	1.05	1.10	209	207	- 1.0	6.00	6.00
529 Rødekro	18.8	18.8	30.3	30.3	0.93	0.99	193	193	-	10.00	10.00
531 Skærbæk	19.2	19.2	30.7	30.7	1.10	1.10	135	141	4.4	14.00	14.00
533 Sundeved	20.4	20.4	31.9	31.9	1.02	1.10	103	104	1.0	6.00	6.00
535 Sydals	20.4	20.4	31.9	31.9	1.03	1.03	134	133	- 0.7	10.00	15.00
537 Sønderborg	18.9	19.4	30.4	30.9	0.83	0.87	588	605	2.9	6.00	6.00
539 Tinglev	20.4	20.4	31.9	31.9	1.10	1.12	186	187	0.5	8.00	8.00
541 Tønder	19.9	19.9	31.4	31.4	0.97	1.00	266	269	1.1	6.00	6.00
543 Vojens	20.9	20.9	32.4	32.4	0.89	0.91	329	333	1.2	10.00	10.00
545 Aabenraa	19.3	19.3	30.8	30.8	0.84	0.88	454	458	0.9	6.00	6.00
Ribe County	20.2	20.5	31.5	32.2	0.83	0.85	4 492	4 622	2.9	10.81	12.60
551 Billund	18.6	18.6	29.9	30.3	0.70	0.70	195	198	1.5	6.00	6.00
553 Blåbjerg	21.0	21.0	32.3	32.7	1.25	1.25	124	126	1.6	20.00	20.00
555 Blåvandshuk	19.4	19.6	30.7	31.3	1.00	1.00	82	84	2.4	20.00	20.50
557 Bramming	19.9	20.4	31.2	32.1	0.94	0.94	242	252	4.1	6.00	8.00
559 Brørup	19.9	20.3	31.2	32.0	0.88	0.92	116	119	2.6	6.00	6.00
561 Esbjerg	20.5	21.0	31.8	32.7	0.65	0.65	1 755	1 845	5.1	10.00	15.00
563 Fanø	17.0	17.0	28.3	28.7	1.12	1.12	56	57	1.8	24.00	24.00
565 Grindsted	20.0	20.3	31.3	32.0	0.89	0.94	336	342	1.8	9.00	9.00
567 Helle	20.5	20.5	31.8	32.2	1.30	1.30	159	160	0.6	6.00	6.00
569 Holsted	20.5	20.5	31.8	32.2	1.10	1.20	120	122	1.7	7.00	8.00
571 Ribe	20.8	20.8	32.1	32.5	1.12	1.12	377	371	- 1.6	12.00	12.00
573 Varde	20.1	20.1	31.4	31.8	0.79	0.81	402	403	0.2	6.00	6.00
575 Vejen	20.5	20.5	31.8	32.2	0.85	0.92	322	327	1.6	6.00	6.00
577 Ølgod	19.5	19.9	30.8	31.6	0.85	0.85	206	216	4.9	6.00	8.00
Vejle County	20.4	20.5	31.3	31.5	0.90	0.91	7 275	7 387	1.5	11.51	11.25
601 Brædstrup	20.3	20.3	31.2	31.3	1.10	1.10	166	172	3.6	6.00	6.00
603 Børkop	20.5	20.5	31.4	31.5	0.80	0.85	230	231	0.4	10.00	10.00
605 Egtved	20.0	20.0	30.9	31.0	0.95	0.95	293	294	0.3	6.00	6.00
607 Fredericia	20.5	20.7	31.4	31.7	0.80	0.87	1 030	1 045	1.5	16.00	15.00
609 Gedved	19.9	19.9	30.8	30.9	0.95	1.10	187	189	1.1	9.00	6.00
611 Give	20.5	20.5	31.4	31.5	1.14	1.14	262	265	1.1	8.00	8.00
613 Hedensted	18.5	18.5	29.4	29.5	0.92	0.96	308	307	- 0.3	6.00	6.00
615 Horsens	21.2	21.2	32.1	32.2	0.78	0.78	1 209	1 227	1.5	14.70	14.70
617 Jelling	21.9	22.7	32.8	33.7	1.17	1.17	113	118	4.4	14.00	14.00
619 Juelsminde	18.1	18.9	29.0	29.9	1.15	1.15	274	294	7.3	8.00	8.00
621 Kolding	21.5	21.5	32.4	32.5	0.83	0.83	1 425	1 443	1.3	10.00	10.00
623 Lunderskov	20.5	20.5	31.4	31.5	0.83	0.88	101	102	1.0	6.00	6.00
625 Nørre Snede	20.1	20.3	31.0	31.3	1.08	1.08	132	130	- 1.5	9.00	9.00
627 Tørring-Uldum	20.1	20.6	31.0	31.6	1.20	1.22	222	229	3.2	10.00	10.00
629 Vamdrup	21.1	21.1	32.0	32.1	1.00	1.00	146	145	- 0.7	6.00	8.00
631 Vejle	19.5	19.5	30.4	30.5	0.89	0.89	1 177	1 196	1.6	14.00	14.00
Ringkøbing County	20.3	20.4	31.3	31.4	0.97	0.98	5 458	5 533	1.4	9.20	9.56
651 Aulum-Haderup	20.2	20.6	31.2	31.6	0.95	0.95	121	128	5.8	9.00	9.00
653 Brande	19.7	19.7	30.7	30.7	1.00	1.00	162	161	- 0.6	6.00	6.00
655 Egvad	20.8	20.8	31.8	31.8	1.10	1.12	185	186	0.5	10.00	10.00
657 Herning	20.8	20.8	31.8	31.8	0.90	0.90	1 285	1 294	0.7	8.00	8.00
659 Holmsland	15.5	15.5	26.5	26.5	1.10	1.10	79	79	-	19.00	19.00
661 Holstebro	20.5	20.5	31.5	31.5	0.90	0.90	834	845	1.3	9.00	9.00

Table 395 (continued) **Local government taxation 1999-2000**

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
		pct.						DKK mio.		pct.	per mille	
Ringkøbing County (continued)												
663	Ikast	20.8	20.8	31.8	31.8	0.80	0.88	466	485	4.1	6.00	6.00
665	Lemvig	20.6	20.6	31.6	31.6	1.20	1.25	362	364	0.6	12.00	12.00
667	Ringkøbing	19.9	19.9	30.9	30.9	1.05	1.05	346	353	2.0	9.00	9.00
669	Skjern	19.5	19.5	30.5	30.5	0.95	0.95	238	242	1.7	6.00	6.00
671	Struer	20.6	20.6	31.6	31.6	0.97	0.97	399	403	1.0	7.50	12.00
673	Thyborøn-Harboøre	19.3	19.9	30.3	30.9	0.80	0.80	107	113	5.6	20.00	20.00
675	Thyholm	20.9	20.9	31.9	31.9	1.25	1.25	68	70	2.9	8.00	8.00
677	Trehøje	19.8	19.8	30.8	30.8	1.00	1.00	176	176	-	6.00	6.00
679	Ulfborg-Vemb	20.4	20.4	31.4	31.4	1.30	1.30	131	127	- 3.1	15.00	15.00
681	Videbæk	20.2	20.2	31.2	31.2	1.00	1.00	223	226	1.3	6.00	6.00
683	Vinderup	20.2	20.2	31.2	31.2	1.05	1.15	148	150	1.4	8.00	10.00
685	Åskov	19.9	19.9	30.9	30.9	1.00	1.00	128	131	2.3	6.00	6.00
Århus County		20.6	20.7	31.6	31.7	0.82	0.85	13 456	13 625	1.3	16.89	16.97
701	Ebeltoft	19.0	19.0	30.0	30.0	1.20	1.20	276	284	2.9	21.70	21.70
703	Galten	20.9	20.9	31.9	31.9	1.04	1.00	213	217	1.9	15.00	15.00
705	Gjern	20.6	20.6	31.6	31.6	1.02	1.10	189	146	- 22.8	12.00	12.00
707	Grenaa	20.9	20.9	31.9	31.9	0.87	0.87	399	397	- 0.5	13.00	13.00
709	Hadsten	20.2	20.9	31.2	31.9	1.05	1.05	228	237	3.9	9.00	11.00
711	Hammel	20.9	20.9	31.9	31.9	1.10	1.10	215	217	0.9	15.00	15.00
713	Hinnerup	19.9	20.6	30.9	31.6	0.90	0.92	233	245	5.2	10.00	10.00
715	Hørning	20.3	20.7	31.3	31.7	1.00	1.00	173	176	1.7	8.00	8.00
717	Langå	20.9	21.0	31.9	32.0	1.16	1.19	164	164	-	11.00	14.00
719	Mariager	20.9	20.9	31.9	31.9	1.20	1.30	159	167	5.0	7.50	7.50
721	Midtdjurs	21.5	21.5	32.5	32.5	0.99	1.02	151	152	0.7	13.00	16.00
723	Nørhald	20.8	21.0	31.8	32.0	1.30	1.30	163	166	1.8	7.00	9.00
725	Nørre Djurs	20.8	20.7	31.8	31.7	1.20	1.20	139	141	1.4	20.00	20.00
727	Odder	20.1	20.1	31.1	31.1	1.00	1.00	401	404	0.7	13.50	13.50
729	Purhus	20.5	20.5	31.5	31.5	1.05	1.05	162	164	1.2	9.00	9.00
731	Randers	21.0	21.0	32.0	32.0	0.70	0.70	1 317	1 332	1.1	20.00	20.00
733	Rosenholm	21.3	21.3	32.3	32.3	0.93	0.93	208	207	- 0.5	20.00	20.00
735	Rougsø	21.0	21.0	32.0	32.0	1.18	1.18	152	150	- 1.3	10.00	10.00
737	Ry	20.8	20.8	31.8	31.8	0.88	0.88	225	229	1.8	15.00	15.00
739	Rønde	20.9	20.9	31.9	31.9	0.93	0.93	139	140	0.7	17.00	17.00
741	Samsø	21.5	21.5	32.5	32.5	1.35	1.35	81	86	6.2	19.00	19.00
743	Silkeborg	20.5	20.5	31.5	31.5	0.87	0.87	1 150	1 187	3.2	18.50	18.50
745	Skanderborg	19.1	19.6	30.1	30.6	0.70	0.70	419	441	5.3	6.80	6.80
747	Sønderhald	20.6	20.8	31.6	31.8	1.10	0.90	167	174	4.2	7.00	7.00
749	Them	20.0	20.5	31.0	31.5	0.90	0.90	129	135	4.7	10.00	12.00
751	Århus	20.7	20.7	31.7	31.7	0.68	0.74	6 204	6 267	1.0	18.90	18.90
Viborg County		20.5	20.6	32.5	32.6	1.02	1.04	4 579	4 620	0.9	10.11	10.12
761	Bjerringbro	20.7	20.7	32.7	32.7	0.85	0.85	282	289	2.5	10.00	10.00
763	Fjends	20.0	20.0	32.0	32.0	1.10	1.10	136	138	1.5	10.00	10.00
765	Hanstholm	20.6	20.6	32.6	32.6	1.10	1.10	123	123	-	13.00	13.00
767	Hvorslev	20.5	20.5	32.5	32.5	1.00	1.00	138	130	- 5.8	10.00	10.00
769	Karup	20.6	21.2	32.6	33.2	0.55	0.55	127	132	3.9	7.00	8.00
771	Kjellerup	19.9	19.9	31.9	31.9	1.10	1.09	248	256	3.2	8.00	8.00
773	Morsø	20.8	20.8	32.8	32.8	1.15	1.15	434	444	2.3	11.00	11.00
775	Møldrup	20.2	20.2	32.2	32.2	1.10	1.10	132	136	3.0	8.50	8.50
777	Sallingsund	19.5	19.5	31.5	31.5	1.00	1.10	154	114	- 26.0	8.00	8.00
779	Skive	20.5	20.5	32.5	32.5	0.85	0.85	571	578	1.2	10.00	10.00
781	Spøttrup	20.1	20.3	32.1	32.3	1.15	1.15	136	137	0.7	12.50	12.50
783	Sundsøre	20.6	20.6	32.6	32.6	1.15	1.25	116	120	3.4	12.00	12.00
785	Sydthy	21.0	21.0	33.0	33.0	1.47	1.47	210	216	2.9	12.00	12.00

Table 395

Local government taxation 1999-2000

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		1999	2000	1999	2000	1999	2000	1999	2000	increase	1999	2000
		pct.						DKK mio.		pct.	per mille	
Viborg County (continued)												
787	Thisted	20.9	20.9	32.9	32.9	1.10	1.20	577	587	1.7	10.00	10.00
789	Tjele	21.0	21.0	33.0	33.0	1.00	1.00	154	159	3.2	6.00	6.00
791	Viborg	20.4	20.4	32.4	32.4	0.95	0.95	908	926	2.0	10.50	10.50
793	Aalestrup	20.9	20.9	32.9	32.9	1.10	1.10	133	135	1.5	8.00	8.00
North Jutland County		21.1	21.2	32.6	32.7	0.95	1.01	9 915	10 078	1.6	14.58	15.10
801	Arden	21.0	21.0	32.5	32.5	1.20	1.20	152	156	2.6	12.00	12.00
803	Brovst	20.3	21.2	31.8	32.7	1.22	1.22	148	157	6.1	9.00	9.00
805	Brønderslev	21.4	21.6	32.9	33.1	1.00	1.06	377	388	2.9	15.00	15.00
807	Dronninglund	21.7	21.7	33.2	33.2	1.00	1.08	302	307	1.7	10.00	10.00
809	Farsø	21.5	21.5	33.0	33.0	1.10	1.10	149	155	4.0	12.00	12.00
811	Fjerritslev	21.5	21.6	33.0	33.1	1.30	1.30	158	165	4.4	9.00	9.00
813	Frederikshavn	21.1	21.1	32.6	32.6	0.92	0.92	711	719	1.1	17.00	17.00
815	Hadsund	19.7	20.2	31.2	31.7	1.00	1.00	202	207	2.5	15.00	17.00
817	Hals	20.2	20.2	31.7	31.7	1.03	1.03	213	215	0.9	17.00	17.00
819	Hirtshals	20.7	20.8	32.2	32.3	0.97	1.00	286	292	2.1	14.80	16.80
821	Hjørring	21.3	21.5	32.8	33.0	0.95	0.95	708	726	2.5	10.00	10.00
823	Hobro	20.5	20.5	32.0	32.0	1.00	1.00	294	298	1.4	15.00	15.00
825	Læsø	21.0	21.0	32.5	32.5	1.20	1.20	43	45	4.7	24.00	24.00
827	Løgstør	22.5	22.5	34.0	34.0	1.10	1.10	214	214	-	13.00	13.00
829	Løkken-Vrå	21.2	21.2	32.7	32.7	1.10	1.25	160	160	-	14.60	14.60
831	Nibe	21.1	21.1	32.6	32.6	1.26	1.26	150	154	2.7	11.00	11.00
833	Nørager	21.8	21.8	33.3	33.3	1.00	1.05	101	103	2.0	12.00	12.00
835	Pandrup	20.6	20.6	32.1	32.1	1.15	1.15	201	207	3.0	17.90	17.90
837	Sejlfjord	21.0	21.0	32.5	32.5	1.10	1.13	170	168	- 1.2	13.00	15.00
839	Sindal	20.3	20.5	31.8	32.0	1.16	1.16	162	169	4.3	6.00	6.00
841	Skagen	20.8	20.8	32.3	32.3	1.05	1.00	265	271	2.3	15.00	24.00
843	Skørping	21.4	21.4	32.9	32.9	1.40	1.40	200	203	1.5	18.00	18.00
845	Støvring	19.8	20.4	31.3	31.9	1.10	1.10	233	247	6.0	12.00	12.00
847	Sæby	20.6	20.6	32.1	32.1	1.11	1.18	340	339	- 0.3	12.00	12.00
849	Aabybro	21.0	21.0	32.5	32.5	1.02	1.06	226	227	0.4	10.00	10.00
851	Aalborg	21.4	21.4	32.9	32.9	0.75	0.90	3 501	3 528	0.8	17.00	17.00
861	Aars	20.9	21.4	32.4	32.9	1.00	1.00	249	258	3.6	8.00	8.00

Table 396

Taxation of corporations 1998

	Size of tax levied (size groups; total) ¹							
	Under DKK 100 000.		DKK 100 000-1 mio.		Over DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
Total	25 287	781	16 632	5 215	3 245	23 492	45 164	29 488
Agriculture, fishing, and quarrying	445	14	324	109	44	1 137	813	1 260
Manufacturing	2 374	88	2 343	789	799	5 281	5 516	6 157
Manufacturing of food, beverages, and tobacco	148	5	118	42	73	785	339	833
Manufacturing of textile, wearing apparel, and leather	133	5	121	42	51	230	305	277
Manufacturing of wood products, printing and publishing	578	19	506	158	107	402	1 191	580
Manufacturing of chemicals, plastic products, etc.	171	7	191	70	92	1 470	454	1 547
Manufacturing of other non-metallic mineral products, etc.	80	3	85	30	51	372	216	406
Manufacturing of basic metals and fabr. metal prod.	1 070	41	1 136	380	356	1 774	2 562	2 194
Manufacturing of furniture; manufacturing n.e.c.	194	7	186	67	69	248	449	321
Energy and water supply	21	0	7	..	3	..	31	346
Construction	2 775	99	2 075	587	124	301	4 974	988
Wholesale and retail trade, hotels and restaurants	6 058	204	5 135	1 696	962	3 694	12 155	5 594
Transport, storage and telecommunications	920	29	585	182	105	2 663	1 610	2 874
Financial intermediation, etc., business activities	7 375	215	4 113	1 295	972	9 373	12 460	10 882
Financial intermediation and insurance, etc.	1 260	35	745	263	376	6 058	2 381	6 355
Real estate and renting activities	2 574	68	1 164	369	243	943	3 981	1 380
Business activities, etc.	3 541	112	2 204	662	353	2 373	6 098	3 147
Public and personal services	1 478	57	1 072	244	51	190	2 601	490
Not known	3 841	76	978	312	185	854	5 004	897²

¹ Including all supplements, reductions and allowances. ² Excluding electricity, gas and water supply.

Table 397

Customs and excise duties 1997-1999

	1997	1998	1999
	DKK mio.		
Customs and import duties	2 449	2 446	2 482
Value added tax	106 361	111 832	116 587
Duty on wage and salary costs	2 619	3 424	3 021
Duties on motor vehicles	22 874	25 068	24 671
Weight duty	5 172	5 441	6 461
Registration duty	16 366	18 288	16 781
Duty on third-party liab. insurance	1 336	1 339	1 430
Duties on energy products	20 905	22 963	26 717
Petrol	8 541	8 834	9 875
Certain petroleum products	5 854	6 069	6 634
Electricity	5 726	6 979	7 530
Gas	44	172	191
Coal	703	787	1 143
Natural gas	37	122	1 345
Environmental duties	7 599	8 595	9 506
CO2	3 930	4 140	4 735
Sulphur	396	375	481
Certain retail containers	353	637	569
Carrier bags made of paper or plastic	160	171	176
Disposable tableware	56	56	60
Insecticides, herbicides, etc.	235	298	445
Waste	867	889	981
Raw materials	145	157	184
CFC	0	0	0
Piped water	1 279	1 544	1 482
Chlorinated solvents	3	2	2
Nickel/cadmium batteries	35	29	25
Effluent charges	140	273	314
Nitrogen	•	8	34
Specific growth stimulants	•	16	14
PVC film	•	•	5
Duties on spirits, wine and beer	4 361	4 317	4 294
Spirits	1 608	1 632	1 631
Wine	1 080	1 098	1 128
Beer	1 673	1 587	1 535
Duties on non-alcoholic beverages	616	754	786
Coffee	212	264	276
Tea	7	9	9
Mineral water	397	481	501
Duties on chocolate, sugar confectionery, etc.	1 229	1 389	1 436
Chocolate, etc.	981	1 120	1 141
Raw materials	67	69	71
Other special products	23	36	48
Ice-cream	159	165	176
Duties on tobacco	7 444	7 521	7 662
Cigarettes, smoking tobacco, etc.	7 280	7 362	7 510
Cigars, cheroots and cigarillos	80	82	79
Cigarette paper	84	77	73
Duties on radio and TV receivers, etc.	157	168	164
Electric bulbs, etc.	157	168	164
Gramophone records	0	•	•
Other duties	- 519	- 34	335
Insurance of pleasure boats	60	63	65
Casinos	149	152	162
Passenger duty	279	442	462
Other duties	- 1 007	- 691	- 355
Customs and excise duties, total	176 095	188 441	197 661
European Union	- 2 203	- 2 202	- 2 234

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

Table 398

Local government accounts 1999

	Counties		Copenhagen and Frederiksberg		Other municipalities		All Denmark	
	Expen- diture ¹	Revenue	Expen- diture ¹	Revenue	Expen- diture ¹	Revenue	Expen- diture ¹	Revenue
DKK mio.								
Balance, total	91 524	91 524	46 994	46 994	216 500	216 500	354 550	354 550
Current items, total	83 214	14 852	39 620	10 712	190 244	47 323	313 078	72 887
Housing and community amenities	656	150	1 293	865	10 364	9 327	12 313	10 342
Public utilities	1 602	429	5 341	5 688	12 615	12 017	19 558	18 134
Roads	1 330	104	427	206	3 692	540	5 449	850
Education and culture	10 327	2 200	3 623	543	36 298	4 297	50 248	7 040
Of which								
Primary and lower secondary	3 515	1 250	2 195	180	29 768	3 304	35 478	4 734
Hospital services	47 198	3 570	6 795	18	1	-	53 994	3 588
Social and health services	18 150	8 055	18 903	2 828	108 523	18 764	145 576	29 647
Of which:								
Public assistance and care	8	-	3 467	90	15 603	423	19 078	513
Child day care	364	239	3 650	979	22 848	6 042	26 862	7 260
Residential care of children	4 234	1 318	1 284	424	5 860	2 790	11 378	4 532
Institutions for elderly or handicapped	9 682	4 798	5 669	896	33 576	7 911	48 927	13 605
Personal supplements, etc.	-	-	1 164	3	10 471	146	11 635	149
Daily-cash unemployment benefits	-	-	437	2	4 232	43	4 669	45
Rent allowances, etc.	0	-	1 322	19	7 540	230	8 862	249
Labour-market measures, etc.	573	106	599	25	3 026	269	4 198	400
Other social and health services	3 289	1 594	1 311	390	5 367	910	9 967	2 894
Administration and planning	3 951	344	3 238	564	18 751	2 378	25 940	3 286
State refunds, total	-	598	-	4 187	-	222 641	-	277 426
Capital items, total	2 357	364	2 015	867	9 942	4 754	14 314	5 985
Housing and community amenities	124	123	840	588	4 480	3 106	5 444	3 817
Public utilities	6	1	661	274	855	157	1 522	432
Roads	439	91	62	0	674	65	1 175	156
Education and culture	234	2	244	1	1 559	1 086	2 037	1 089
Hospital services	1 136	87	-	-	-	-	1 136	87
Social and health services	382	35	191	3	1 999	197	2 572	235
Administration and planning	36	25	17	1	375	143	428	169
Interests	278	364	689	270	1 508	1 600	2 475	2 234
Repayment of loans	1 957	-	2 241	-	4 686	-	8 884	-
Financing	3 718	74 878	1 434	30 958	6 994	140 182	12 146	246 018
Of which								
Loans	-	1 415	-	1 986	-	5 121	-	8 522
General grants	-	12 792	-	5 184	-	21 150	-	39 126
Settlement of VAT	3 718	-	1 434	-	6 994	-	12 146	-
Taxes	-	60 671	-	23 788	-	113 911	-	198 370
Financial changes	-	468	995	-	3 126	-	3 653	-

¹ Excl. VAT

Table 399

Current and capital expenditure and revenue of local government 1999

	Housing and community amenities	Public utilities, etc.	Roads	Education and culture	Hospital services	Social and health services	Admini- stration and planning	Total
DKK mio.								
Net expenditure, total	3 597	2 513	5 619	44 157	51 455	118 264	22 913	248 518
Gross expenditure, total	17 756	21 080	6 626	52 285	55 129	148 147	26 367	327 390
Compensation of employees	2 708	2 804	1 900	31 721	21 905	61 081	16 472	138 591
Intermediate consumption	2 423	9 048	1 433	4 072	5 057	7 139	1 427	30 599
Food	12	16	2	219	290	1 456	133	2 128
Fuels and lubricants	682	7 704	477	998	539	1 037	170	11 607
Purchase of land and buildings	627	23	27	32	2	119	7	837
Acquisitions	126	202	177	142	499	269	147	1 562
Other consumption goods	976	1 103	750	2 681	3 727	4 258	970	14 465
External services	11 535	6 998	3 481	12 543	14 801	27 572	6 500	83 430
VAT-exempt services	1 746	2 420	314	2 499	3 013	5 262	1 668	16 922
Building contractors								
And craftsmen	4 186	2 281	2 537	2 367	1 420	3 128	530	16 449
Payments to central govt.	137	75	4	2 448	900	63	6	3 633
Payments to other local Authorities	184	437	12	3 089	7 904	15 911	49	27 586
Other services	5 282	1 785	614	2 140	1 564	3 208	4 247	18 840
Grants and transfers	783	1 893	65	3 904	13 351	51 938	2 065	73 999
Civil servant pensions	78	311	56	249	657	298	1 682	3 145
Other transfers to persons	56	2	3	499	12 666	50 137	39	60 136
Other grants and transfers	649	1 580	6	3 156	28	1 503	344	7 286
Financial expenses	175	357	-	-	-	254	-	786
Internal expenditure and revenue	132	- 20	- 253	45	15	163	- 97	- 15
Regarding compensation of Employees	514	283	551	87	22	845	10	2 312
Regarding intermediate Consumption	18	70	13	9	494	77	7	688
Regarding services	341	35	251	132	208	254	87	1 308
Internal revenue	- 741	- 408	-1 068	- 183	- 709	-1 013	- 201	-4 323
Gross revenue, total	14 159	18 567	1 007	8 128	3 674	29 883	3 454	78 872
Current and capital revenue, excl. refunds	14 057	18 493	1 006	8 102	3 672	29 859	3 431	78 620
Rent received	902	16	3	113	93	685	37	1 849
Sales of goods and services	2 798	16 357	439	1 904	607	10 615	394	33 114
Payments from central govt.	379	117	108	504	288	574	366	2 336
Payments from other local Authorities	108	158	21	3 373	2 375	15 750	120	21 905
Other revenue	9 870	1 845	435	2 208	309	2 235	2 514	19 416
Financial receipts	102	74	1	26	2	24	23	252

Note: Expenditure is excl. VAT

¹ Income deducted from the Daily Cash Benefits Fund. ² Interest payments on supply companies' accounts with municipalities. ³ Internal expenditure and revenue are transfers within the individual municipality unit.

Table 400

Financial assets and liabilities of local authorities 1999

	Counties	Copenhagen and Frede- riksberg municipalities	Other muni- cipalities	All Denmark
	DKK mio.			
Assets, total	12 351	11 763	61 859	85 973
Liquid assets	4 477	1 829	8 484	14 790
Of which:				
Cash in hand	33	57	83	173
Deposits on bank cheque accounts	- 435	633	- 70	128
Other demand deposits with banks	779	410	1 155	2 344
Time deposits with banks	101	67	746	914
Mortgage credit association bonds	2 269	187	3 149	5 605
Local government bonds	11	-	316	327
Central government bonds etc.	1 719	475	3 105	5 299
Short-term claims on central govt.	946	619	1 303	2 868
Other short-term claims	3 642	4 931	20 005	28 578
Long-term claims	2 363	2 886	15 063	20 312
Advances concerning utilities etc.	- 1	1 302	7 353	8 654
Assets concerning settlement of debt for others	- 1	28	3 503	3 530
Assets of trust funds etc.	925	168	6 148	7 241
Liabilities, total	12 351	11 763	61 859	85 973
Short-term debt to banks	112	-	700	812
Short-term debt to central government	263	1 053	5 465	6 781
Other short-term debt	8 231	4 241	17 535	30 007
Long-term debt	7 117	13 890	32 883	53 890
Of which:				
Domestic debt, total	6 815	6 035	29 561	42 411
Of which:				
Non-profit institutions with contract	260	544	1 078	1 882
Central govt. and Mortgage Bank	3 359	2 060	1 461	6 880
Other municipalities and counties	5	0	132	137
Local Gov. Pension Fund	3	1	191	195
Other insurance companies	8	0	20	28
Mortgage credit	109	427	1 926	2 462
Local Gov. Credit Association	2 593	2 394	15 251	20 238
Banks	387	-	3 549	3 936
Public issues of bonds	-	-	-	-
Other domestic long-term debt	3	535	414	952
Long-term debt, dwellings for the elderly	12	74	5 474	5 560
Long-term debt, gains from ferry service	76	-	65	141
Foreign debt, total	302	7 855	3 322	11 479
Of which:				
Public issues of bonds	278	-	0	278
Other foreign long-term debt	24	7 855	3 322	11 201
Liabilities of trust funds etc.	1 019	173	6 464	7 656
Liabilities concerning settlement of debt to others	6	607	5 822	6 435
Balance account	-4 397	-8 201	-7 010	-19 608

Table 401

Accounts of counties 1999

	Expenditure (gross)				Revenue		Expenditure - revenue	Balance sheet items at end of year			
	Current items			Capital items Total	Total ²	Of which		=	Liquid funds	Long- term liabilities	
	Total	Of which				Current and capital items	Taxes				Financial changes (net revenue)
		Hospitals	Social and health services								
DKK mio.											
All counties	83 214	47 197	18 150	2 357	85 101	15 813	60 671	469	4 477	7 116	
Copenhagen County	11 430	6 298	2 465	218	11 560	2 049	9 829	87	685	2 334	
Frederiksborg County	6 205	3 257	1 536	155	6 341	998	5 624	19	438	832	
Roskilde County	3 779	2 192	763	113	3 861	582	3 321	32	215	405	
West Zealand County	5 687	3 229	1 277	171	5 929	1 450	3 582	- 71	101	487	
Storstrøms County	5 075	2 686	1 377	123	5 147	1 188	3 035	51	114	291	
Bornholms County	852	470	169	69	876	146	449	45	94	8	
Funen County	8 564	5 241	1 639	236	8 950	1 765	5 728	- 151	389	433	
South Jutland County	4 100	2 353	769	147	4 193	513	2 992	56	143	201	
Ribe County	3 646	2 067	837	104	3 690	518	2 647	60	298	187	
Vejle County	5 701	3 188	1 289	211	5 877	1 082	4 034	35	642	431	
Ringkøbing County	4 373	2 426	947	192	4 384	739	3 174	181	224	227	
Århus County	11 411	6 674	2 395	302	11 659	2 860	7 667	53	606	542	
Viborg County	4 216	2 288	1 022	100	4 271	755	2 875	45	372	248	
North Jutland County	8 175	4 828	1 665	216	8 363	1 168	5 714	27	156	490	

Note: Expenditure excluding VAT

Table 402 (continued) Accounts of municipalities 1999

	Expenditure (gross)				Revenue		Expenditure = Financial changes (net revenue)	Balance sheet items at end of year		
	Current items			Capital items Total	Total ²	Of which Current and capital items		Liquid funds	Long-term liabilities	
										Total
		Education and culture	Social and health services							
DKK mio.										
All municipalities	229 864 ¹	39 921	127 427	11 957	245 943	90 484	137 699	- 4 122	10 312	46 773
Copenhagen	34 333	2 962	16 501	1 738	37 084	14 060	19 628	-1 015	1 541	12 437
Frederiksberg	5 288	662	2 401	276	5 546	1 706	4 159	19	287	1 453
Copenhagen County, total	25 798	5 055	14 918	1 263	27 282	8 734	18 713	- 219	1 206	4 131
Albertslund	1 610	341	831	37	1 641	635	778	6	37	288
Ballerup	2 109	352	1 307	84	2 237	755	1 437	- 44	44	509
Brøndby	1 586	356	965	106	1 721	516	860	- 28	163	215
Dragør	461	88	258	13	479	144	409	- 4	2	123
Gentofte	2 548	373	1 553	166	2 757	882	2 690	- 43	203	663
Gladsaxe	2 758	526	1 655	100	2 865	951	1 767	- 7	117	221
Glostrup	893	183	477	55	969	308	608	- 21	63	146
Herlev	1 172	243	715	42	1 234	380	729	- 20	97	86
Hvidovre	2 061	337	1 296	186	2 222	636	1 357	24	160	256
Høje Tåstrup	2 005	439	1 153	80	2 099	635	1 258	- 15	15	250
Ishøj	1 068	213	571	36	1 126	424	480	- 22	35	311
Ledøje-Smørum	321	96	155	78	372	113	293	27	19	41
Lyngby-Tårnbæk	2 002	415	1 088	82	2 072	641	1 737	13	55	327
Rødovre	1 626	326	958	43	1 679	587	989	- 10	- 33	226
Søllerød	1 097	259	583	34	1 151	306	1 347	- 20	21	199
Tårnby	1 433	285	785	66	1 533	499	993	- 34	223	9
Vallensbæk	399	97	198	26	469	140	363	- 44	- 16	177
Værløse	649	126	370	29	656	182	618	23	1	84
Frederiksborg County, total	14 735	3 028	8 193	778	16 412	6 664	10 234	- 901	468	2 860
Allerød	815	214	422	19	844	250	744	- 9	46	163
Birkerød	754	182	425	62	812	221	715	4	58	117
Farum	838	168	437	79	588	267	505	327	129	-
Fredensborg-Humlebæk	728	150	417	27	776	248	628	- 22	- 5	184
Frederikssund	739	166	395	71	780	339	475	30	18	107
Frederiksværk	836	168	474	44	892	327	492	- 13	54	292
Græsted-Gilleleje	757	167	431	44	780	251	489	21	- 15	162
Helsingør	658	125	389	27	686	204	474	- 1	- 2	77
Hillerød	2 811	450	1 643	121	3 301	1 537	1 616	- 369	48	434
Hundested	1 647	311	888	119	1 756	726	1 027	10	61	428
Hørsholm	370	75	216	12	388	123	215	- 6	0	73
Jægerspris	865	197	445	23	1 398	807	853	- 510	12	78
Karlebo	369	61	227	5	373	121	233	1	- 25	28
Skibby	883	184	502	25	1 286	695	507	- 378	- 22	251
Skævinge	255	46	156	7	264	87	157	- 1	7	75
Slangerup	185	41	102	11	164	61	122	32	3	47
Stenløse	303	73	166	28	351	125	211	- 20	32	55
Ølstykke	451	119	225	30	478	133	399	3	45	157
	471	131	233	24	495	142	372	0	24	132

Note: Expenditure excluding VAT

¹ Incl. hospital service for Copenhagen (DKK 5,740) and Frederiksberg (DKK 1,055 mio.). ² Includes current and capital expenditure, reimbursements to central government, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

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

Table 402 (continued) **Accounts of municipalities 1999**

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Roskilde County, total	8 664	2 026	4 736	592	9 402	3 343	5 893	- 145	605	1 610
Bramsnæs	289	56	175	9	438	225	213	- 140	12	47
Greve	1 706	426	961	126	1 780	566	1 169	52	46	273
Gundsø	431	123	228	22	458	125	372	- 5	3	43
Hvalsø	261	71	140	17	286	82	196	- 9	15	34
Køge	1 657	366	911	104	1 806	662	983	- 44	181	147
Lejre	239	71	118	15	255	77	217	- 2	61	20
Ramsø	309	78	176	25	336	93	235	- 1	34	32
Roskilde	2 404	475	1 286	193	2 575	1 093	1 457	22	161	778
Skovbo	437	120	233	39	469	143	300	7	- 2	92
Solrød	607	174	313	17	639	174	518	- 15	69	70
Vallø	324	66	195	25	360	103	233	- 10	25	74
West Zealand County, total	11 813	2 200	7 045	536	12 436	4 522	6 619	- 88	666	2 076
Bjergsted	308	56	194	15	313	109	168	10	12	65
Dianalund	272	51	173	3	271	93	143	4	4	37
Dragsholm	522	103	315	15	559	179	311	- 22	5	135
Fuglebjerg	243	46	152	5	243	83	128	4	- 5	33
Gørlev	229	39	139	6	245	76	135	- 11	7	37
Hashøj	218	38	141	8	223	68	132	3	- 5	17
Haslev	535	106	311	22	550	181	325	7	14	114
Holbæk	1 363	265	858	64	1 426	509	780	0	20	346
Hvidebæk	198	38	123	2	206	65	111	- 5	10	6
Høng	279	51	182	9	290	99	157	- 2	0	9
Jernløse	188	42	111	12	203	63	116	- 3	21	24
Kalundborg	906	152	520	42	998	436	484	- 49	183	65
Korsør	943	148	493	41	1 003	436	458	- 20	126	214
Nykøbing-Rørvig	333	47	196	17	345	142	180	5	10	22
Ringsted	1 164	264	661	56	1 227	417	710	- 7	66	253
Skælskør	451	80	268	22	479	157	264	- 6	42	68
Slagelse	1 556	249	930	67	1 624	659	755	0	64	230
Sorø	540	110	329	79	590	199	348	29	14	219
Stenlille	189	41	110	5	201	55	117	- 7	6	21
Svinninge	229	43	145	6	245	71	139	- 9	21	25
Tornved	373	72	229	8	384	142	198	- 4	8	72
Trundholm	450	92	270	7	464	168	262	- 7	15	9
Tølløse	324	67	195	25	347	115	198	2	28	55
Storstrøm County, total	10 471	1 842	6 188	474	11 051	4 202	5 562	- 104	336	1 874
Fakse	459	81	295	6	482	155	271	- 17	7	107
Fladså	251	55	149	10	262	86	152	- 1	17	27
Holeby	165	30	104	3	173	54	88	- 5	5	14
Holmegård	243	59	134	7	246	73	150	5	- 2	45
Højreby	163	30	99	6	175	61	86	- 5	8	27
Langebæk	204	35	128	1	211	65	122	- 6	18	45
Maribo	541	92	289	16	554	245	254	2	13	40
Møn	424	79	262	33	472	165	245	- 15	26	98

Table 402 (continued) **Accounts of municipalities 1999**

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture					Social and health services			
DKK mio.										
Storstrøm County (continued)										
Nakskov	830	108	536	93	945	401	342	- 21	- 6	290
Nykøbing-Falster	1 174	183	655	80	1 215	552	539	39	9	246
Nysted	211	40	121	2	218	78	110	- 6	4	95
Næstved	1 838	318	1 108	81	1 957	750	1 030	- 38	39	322
Nørre Alslev	316	61	197	10	347	103	186	- 21	30	40
Præstø	279	49	161	15	288	113	152	6	1	101
Ravnsborg	254	35	150	1	261	90	127	- 6	9	49
Rudbjerg	141	21	85	11	145	52	77	7	1	30
Rødby	348	42	198	7	346	161	151	10	12	41
Rønnede	239	49	136	20	250	74	158	9	- 2	31
Sakskøbing	377	54	228	5	390	160	184	- 8	12	53
Stevns	392	92	227	15	426	152	236	- 19	30	43
Stubbekøbing	248	46	156	12	265	89	132	- 5	4	21
Suså	284	68	159	14	306	103	172	- 8	21	46
Sydfalster	235	48	132	2	244	78	148	- 8	36	7
Vordingborg	855	167	479	24	873	342	450	7	44	56
Bornholm County, total	1 826	316	1 047	113	1 947	724	920	- 8	45	780
Allinge-Gudhjem	282	53	166	6	289	85	141	0	5	20
Hasle	233	50	130	3	241	80	121	- 5	12	33
Neksø	325	55	194	18	341	108	178	3	15	89
Rønne	727	116	399	33	758	345	347	1	0	543
Åkirkeby	259	42	158	53	318	106	133	- 7	13	95
Funen County, total	19 439	3 526	11 106	895	20 327	7 607	10 455	7	808	3 165
Assens	392	64	249	4	405	138	221	- 8	20	60
Bogense	240	44	146	18	269	85	136	- 11	14	53
Broby	218	47	131	3	228	71	138	- 7	9	3
Egebjerg	304	74	171	8	310	96	174	2	5	46
Ejby	351	71	213	28	381	109	208	- 2	15	36
Fåborg	753	109	390	27	780	338	357	0	28	110
Glamsbjerg	216	53	123	10	229	78	117	- 3	1	34
Gudme	235	46	149	7	244	86	121	- 1	5	20
Hårby	164	37	96	6	170	49	105	0	20	9
Kerteminde	433	96	219	10	435	165	247	7	18	46
Langeskov	216	47	111	6	223	77	129	- 2	12	30
Marstal	138	23	78	1	145	50	61	- 6	8	26
Middelfart	740	143	425	47	794	282	470	- 7	63	104
Munkebo	234	46	133	10	238	90	129	6	0	40
Nyborg	979	127	529	14	988	433	436	4	36	403
Nørre Åby	184	36	112	7	202	63	124	- 10	17	19
Odense	8 353	1 430	4 658	354	8 671	3 509	4 260	36	313	973
Otterup	399	80	232	25	415	146	231	9	16	21
Ringe	400	84	232	14	428	144	232	- 14	11	22
Rudkøbing	292	52	184	8	302	111	148	- 2	10	55

Table 402 (continued) **Accounts of municipalities 1999**

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture					Social and health services			
DKK mio.										
Ryslinge	256	53	160	6	256	84	132	6	19	5
Svendborg	1 763	308	1 068	159	1 907	687	981	15	52	702
Sydlangeland	164	31	95	12	179	54	85	- 3	6	43
Søndersø	377	90	224	19	406	129	242	- 10	26	40
Tommerup	258	66	147	23	283	82	160	- 2	11	49
Tranekær	125	22	79	24	141	41	71	8	9	30
Ullerslev	177	40	93	5	183	61	105	- 1	6	42
Vissenbjerg	226	43	146	6	228	74	132	4	7	23
Ærøskøbing	145	22	83	5	154	43	78	- 4	12	43
Ørbæk	225	42	141	8	230	72	129	3	2	8
Årsløv	293	65	170	13	311	98	187	- 5	35	32
Årup	189	35	119	8	192	62	109	5	2	38
South Jutland County, total	8 865	1 824	5 180	507	9 486	3 002	5 340	- 117	518	1 151
Augustenborg	206	48	113	9	214	73	137	0	17	32
Bov	356	76	190	62	408	123	252	10	51	59
Bredebro	127	26	76	3	136	36	79	- 6	18	3
Broager	206	44	122	14	218	68	126	2	17	12
Christiansfeld	315	72	175	21	356	101	203	- 20	23	64
Gram	178	33	110	2	189	55	107	- 9	12	34
Gråsten	257	40	139	12	263	98	139	6	9	30
Haderslev	1 217	232	755	111	1 299	447	710	29	47	170
Højer	107	20	63	3	112	31	61	- 2	6	5
Lundtoft	203	40	120	9	216	62	119	- 4	5	25
Løgumkloster	231	51	123	15	248	73	133	- 2	33	1
Nordborg	501	110	284	19	539	173	298	- 19	32	60
Nørre Rangstrup	331	79	188	13	342	98	186	1	9	31
Rødding	354	80	205	7	369	104	225	- 8	0	42
Rødekro	346	80	199	8	365	108	206	- 12	30	15
Skærbæk	258	55	141	15	274	90	155	- 1	50	23
Sundeved	154	42	79	12	178	44	109	- 12	14	17
Sydals	210	50	116	7	218	58	143	- 1	3	32
Sønderborg	1 090	206	665	61	1 136	379	621	15	14	163
Tinglev	334	78	191	19	366	99	196	- 13	31	63
Tønder	463	96	266	29	498	162	281	- 6	50	58
Vojens	576	127	340	14	625	196	350	- 35	37	89
Åbenrå	845	139	520	42	917	324	504	- 30	10	123
Ribe County, total	8 953	1 805	4 938	408	9 455	3 493	4 929	- 97	345	1 859
Billund	307	77	155	31	363	88	257	- 25	49	38
Blåbjerg	228	47	121	4	244	72	150	- 12	34	19
Blåvandshuk	167	29	85	4	175	54	111	- 4	1	16
Bramming	436	106	254	15	457	144	255	- 6	43	6
Brørup	219	53	125	10	233	77	125	- 5	21	25
Esbjerg	3 954	701	2 190	174	4 080	1 740	1 900	48	- 60	1 047
Fanø	122	25	54	18	129	40	79	11	0	50

Table 402 (continued) **Accounts of municipalities 1999**

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items			Capital items total	Total ²	Of which		Liquid funds	Long- tem liabilities	
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
Grindsted	622	131	360	36	664	228	369	- 7	27	226
Helle	260	68	138	17	273	69	165	4	27	22
Holsted	243	51	150	7	253	72	126	- 2	11	13
Ribe	677	153	347	41	749	280	395	- 32	48	216
Varde	781	145	419	19	823	323	422	- 23	49	81
Vejen	579	131	337	13	619	196	351	- 28	55	42
Ølgod	358	88	203	19	393	110	224	- 16	40	58
Vejle County, total	13 381	2 529	7 958	780	14 278	5 025	8 016	- 119	748	2 263
Brædstrup	295	61	175	8	322	94	179	- 20	13	51
Børkop	373	71	219	29	415	151	241	- 13	17	50
Egtved	454	108	266	21	482	133	308	- 8	28	10
Fredericia	2 040	345	1 204	101	1 980	783	1 142	160	55	350
Gedved	312	73	182	15	341	99	195	- 14	17	27
Give	460	112	261	18	493	146	283	- 15	27	73
Hedensted	481	120	275	44	552	168	329	- 27	16	71
Horsens	2 315	385	1 469	114	2 484	832	1 339	- 55	175	535
Jelling	213	43	136	11	222	76	124	2	4	67
Juelsminde	446	102	262	23	486	150	301	- 17	38	2
Kolding	2 587	468	1 486	217	2 803	1 046	1 590	1	33	601
Lunderskov	176	36	105	9	189	53	113	- 4	7	22
Nørre Snede	238	51	144	8	252	73	137	- 6	15	16
Tørring-Uldum	390	96	228	12	422	126	239	- 19	22	54
Vamdrup	270	56	167	14	293	100	161	- 9	22	32
Vejle	2 331	402	1 379	136	2 542	995	1 335	- 75	259	302
Ringkøbing County, total	10 731	1 993	5 587	726	11 632	4 552	6 003	- 174	678	2 346
Avlum-Haderup	218	40	138	9	229	61	136	- 2	13	5
Brande	316	66	187	23	349	109	190	- 10	41	59
Egvad	318	74	177	8	330	90	205	- 5	10	47
Herning	2 909	448	1 291	183	3 179	1 602	1 375	- 87	84	918
Holmsland	180	39	85	24	215	70	118	- 10	24	25
Holstebro	1 783	277	877	169	1 953	886	916	0	120	629
Ikast	803	147	487	52	857	252	513	- 2	7	136
Lemvig	656	141	382	45	706	222	397	- 5	58	105
Ringkøbing	610	129	345	39	667	206	395	- 19	69	44
Skjern	451	80	249	17	466	168	260	2	94	32
Struer	730	149	381	45	797	311	433	- 22	23	194
Thyborøn-Harboør	202	39	99	12	210	74	120	4	18	35
Thyholm	118	27	64	23	147	35	73	- 7	13	36
Trehøje	307	81	175	15	327	100	194	- 4	41	8
Ulfborg-Vemb	243	50	139	20	260	76	150	3	22	33
Videbæk	391	99	226	20	408	123	234	4	8	30
Vinderup	272	56	156	12	296	100	158	- 12	25	2
Åskov	224	51	129	10	236	67	136	- 2	8	8

Table 402 (continued) **Accounts of municipalities 1999**

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items		Capital items total	Total ²	Of which			Liquid funds	Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Århus County, total	27 460	4 696	15 497	1 492	29 587	12 001	15 248	- 635	1 202	4 186
Ebeltoft	553	95	322	36	584	202	349	5	4	64
Galten	328	73	198	17	358	101	232	- 13	- 1	70
Gjern	257	55	155	25	304	80	216	- 21	30	13
Grenå	908	142	436	29	949	449	419	- 11	41	86
Hadsten	373	90	220	28	404	121	250	- 3	14	60
Hammel	362	73	221	28	408	122	238	- 19	4	94
Hinnerup	358	95	196	34	394	120	251	- 2	25	46
Hørning	262	64	148	12	275	77	189	- 1	15	37
Langå	292	69	168	12	293	84	177	10	- 1	35
Mariager	280	56	169	4	297	95	181	- 13	18	46
Midtdjurs	267	59	161	12	284	84	160	- 5	9	45
Nørhald	296	66	180	8	303	93	172	1	4	42
Nr. Djurs	292	61	177	18	306	94	162	4	13	59
Odder	657	140	403	50	721	216	435	- 14	14	83
Purhus	272	57	171	21	300	80	176	- 7	14	30
Randers	3 154	461	1 723	148	3 250	1 545	1 477	53	14	558
Rosenholm	349	66	219	28	380	117	225	- 3	23	71
Rougsø	313	63	193	19	340	111	163	- 9	8	106
Ry	347	95	191	36	402	106	249	- 19	14	84
Rønde	220	51	127	22	237	66	153	5	11	26
Samsø	176	30	95	11	186	61	89	2	13	38
Silkeborg	2 081	400	1 184	140	2 297	870	1 288	- 76	69	523
Skanderborg	711	148	457	49	769	247	454	- 10	9	53
Sønderhald	264	60	161	9	284	78	182	- 10	27	40
Them	241	62	130	30	257	75	146	14	13	38
Århus	13 847	2 065	7 692	666	15 005	6 707	7 215	- 493	798	1 839
Viborg County, total	8 430	1 712	4 907	517	9 070	3 026	4 997	- 119	488	1 630
Bjerringbro	457	115	256	26	493	147	311	- 10	27	104
Fjends	247	60	140	11	266	71	147	- 9	27	17
Hanstholm	234	44	135	13	243	83	136	4	20	41
Hvorslev	199	41	118	44	240	66	148	5	25	16
Karup	212	41	133	10	222	56	128	1	4	31
Kjellerup	430	92	266	58	466	141	265	22	52	52
Morsø	799	158	493	42	848	272	479	- 6	25	62
Møldrup	238	52	146	11	246	71	149	3	19	19
Sallingsund	200	46	111	24	245	56	162	- 21	19	26
Skive	1 113	204	663	53	1 194	437	600	- 28	- 12	276
Spøttrup	251	64	139	13	264	73	150	0	14	6
Sundsøre	219	46	117	6	230	64	127	- 5	16	25
Sydhly	406	81	247	22	436	128	232	- 8	39	58
Thisted	1 064	227	629	48	1 141	374	638	- 28	45	203
Tjele	277	58	175	25	299	94	169	4	25	7

Table 402 (continued) Accounts of municipalities 1999

	Expenditure (gross)				Revenue		Expenditure - revenue = financial changes (net revenue)	Balance sheet items at end of year		
	Current items			Capital items total	Total ²	Of which		Liquid funds	Long- term liabilities	
	Total	Of which				Current and capital items				Taxes
		Education and culture	Social and health services							
DKK mio.										
Viborg County (continued)										
Viborg	1 821	329	980	100	1 937	808	1 012	- 16	117	648
Ålestrup	263	54	159	11	300	85	144	- 27	26	39
North Jutland County, total	19 677	3 745	11 225	862	20 948	7 823	10 983	- 408	370	2 952
Arden	304	66	191	7	309	100	160	3	- 2	58
Brovst	294	63	177	20	307	96	163	7	6	64
Brønderslev	772	137	442	27	825	308	410	- 26	52	212
Dronninglund	526	99	336	9	550	165	323	- 15	13	22
Farsø	290	60	174	10	305	101	169	- 4	9	41
Fjerritslev	296	66	177	5	309	91	174	- 8	10	17
Frederikshavn	1 507	241	789	47	1 571	655	788	- 17	18	282
Hadsund	367	76	222	8	378	118	230	- 4	33	48
Hals	365	88	208	16	401	118	228	- 19	17	36
Hirtshals	527	114	312	15	549	180	310	- 7	6	206
Hjørring	1 365	268	844	52	1 446	513	775	- 28	- 14	176
Hobro	673	113	411	33	714	304	320	- 7	23	81
Læsø	116	16	56	3	121	50	50	- 2	2	45
Løgstør	418	78	267	9	437	151	230	- 10	- 7	55
Løkken-Vrå	309	57	191	22	333	104	177	- 2	29	57
Nibe	260	54	151	19	282	82	163	- 4	9	57
Nørager	191	36	121	9	212	61	111	- 12	11	64
Pandrup	385	73	218	12	403	116	248	- 7	7	59
Sejlfled	298	71	173	13	320	91	183	- 9	13	44
Sindal	314	65	192	7	327	104	173	- 7	6	7
Skagen	525	98	280	37	597	209	297	- 34	- 11	154
Skørping	322	77	184	14	347	96	218	- 10	- 3	28
Støvring	403	107	225	33	436	124	257	- 1	16	71
Sæby	649	123	385	13	683	240	363	- 21	20	103
Åbybro	344	87	188	23	374	116	234	- 6	14	58
Ålborg	7 406	1 299	4 054	379	7 937	3 375	3 956	- 154	106	772
Års	451	113	257	20	475	155	273	- 4	- 13	135

Table 403

Public sector 1998*

	General government sector	Quasi public corporations	Public corporations	The public sector
DKK mio.				
Production account				
Output	321 136	47 896	64 442	433 474
Intermediate consumption	90 798	30 141	22 505	143 444
Gross value added	230 338	17 755	41 937	290 030
Consumption of fixed capital	25 885	4 731	9 263	39 878
Net value added	204 453	13 024	32 675	250 152
Generation of income account				
Gross value added	230 338	17 755	41 937	290 030
Taxes less subsidies on production	2 366	691	-1 336	1 721
Taxes on production	2 366	691	239	3 296
Production subsidies	0	0	1 575	1 575
GDP at factor cost	227 972	17 064	43 273	288 309
Compensation of employees	202 087	11 161	20 177	233 425
Gross operating surplus	25 885	5 904	23 096	54 884
Consumption of fixed capital	25 885	4 731	9 263	39 878
Net operating surplus	0	1 173	13 833	15 006
Allocation of primary income account				
Gross operating surplus	25 885	5 904	23 096	54 884
Interest and dividends	42 754	402	21 703	64 859
Taxes on production and imports	210 895	0	0	210 895
Current taxes on income, wealth, etc.	345 626	1 124	0	346 750
Actual contributions to social benefits	18 577	0	2 280	20 857
Imputed contributions to social benefits	11 833	0	0	11 833
International cooperation	1 443	2	0	1 445
Other current transfers	6 544	4 342	-521	10 365
Gross primary income	663 557	11 774	46 558	721 889
Interest and dividends	61 899	7 104	23 005	92 008
Subsidies	26 795	0	0	26 795
Current taxes on income, wealth, etc.	0	0	1 467	1 467
Social contributions	211 761	38	1 373	213 173
International cooperation	20 392	9	0	20 401
Other current transfers	9 330	-1	0	9 329
Gross total expenditure	330 177	7 151	25 845	363 173
Gross disposable income	333 380	4 622	20 713	358 715
Consumption of fixed capital	25 885	4 731	9 263	39 878
Net disposable income	307 495	-108	11 450	318 837
Redistribution of income account				
Gross disposable income	333 380	4 622	20 713	358 715
Adj. for the change in net equity of households and pension funds, consumption expenditure	300 126	0	953	300 126
Gross saving	33 254	4 622	19 760	57 636
Consumption of fixed capital	25 885	4 731	9 263	39 878
Net saving	7 369	-108	10 497	17 758
Capital account				
Gross saving	33 254	4 622	19 760	57 636
Capital taxes	2 164	0	0	2 164
Other capital transfers	3 192	385	0	3 577
Total gross saving and capital transfers	38 610	5 008	19 760	63 377
Gross fixed capital formation	19 399	8 826	22 148	50 373
Changes in stocks	-1	0	0	-1
Acquisitions of land and rights, net	159	-1 307	-562	-1 710
Investment subsidies	5 080	0	0	5 080
Other capital transfers	0	63	32	95
Of which, public sub-sector	0	43	32	75
Net lending/borrowing	13 973	-2 573	-1 859	9 541

Table 404

Expenditure and revenue of general government 1996-1999

	1996	1997 [*]	1998 [*]	1999 [*]
	DKK mio.			
Current outlays, total	602 451	612 508	630 303	643 772
Consumption expenditure	274 563	284 529	300 126	312 937
Real interest, etc.	65 116	63 933	61 899	56 766
Subsidies	27 084	27 329	26 795	28 634
Other current transfers	235 688	236 717	241 843	245 435
Current revenue, total	611 651	637 864	663 557	695 973
Income on wealth, earned income, etc.	79 836	78 770	81 004	77 627
Taxes on production and import	183 220	195 183	210 895	216 850
Current taxes on income, wealth, etc.	324 878	338 944	345 626	367 370
Social security contributions	16 584	17 431	18 045	25 540
Other current transfers	7 133	7 536	7 987	8 585
Capital outlays, total	24 282	25 140	24 638	24 534
Non-financial capital accumulation	20 266	20 496	19 558	20 094
Capital transfers	4 016	4 644	5 080	4 440
Capital revenue, total	4 496	5 079	5 355	6 683
Capital taxes	2 283	2 153	2 164	2 387
Other capital transfers	2 213	2 926	3 191	4 296
Current surplus (gross saving)	9 200	25 356	33 254	52 201
Overall surplus (net lending)	-10 586	5 295	13 972	34 350

Table 405

Expenditure and revenue of general government 1999*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	426 594	57 634	366 127	643 772
Consumption expenditure	89 421	3 256	220 260	312 937
Real interest, etc.	54 403	9	2 354	56 766
Subsidies	23 621	-	5 014	28 634
Other current transfers	259 149	54 369	138 499	245 435
Current revenue, total	451 109	73 617	377 829	695 973
Income on wealth, earned income, etc.	41 077	9 810	26 740	77 627
Taxes on production and import	203 917	-	12 933	216 850
Current taxes on income, wealth, etc.	185 201	-	182 169	367 370
Social security contributions	3	25 537	-	25 540
Other current transfers	20 911	38 270	155 987	8 585
Capital outlays, total	11 946	424	12 357	24 534
Non-financial capital accumulation	8 078	13	12 004	20 094
Capital transfers	3 868	411	354	4 440
Capital revenue, total	4 611	-	2 266	6 683
Capital taxes	2 387	-	-	2 387
Other capital transfers	2 224	-	2 266	4 296
Current surplus (gross saving)	24 515	15 984	11 702	52 201
Overall surplus (net lending)	17 180	15 560	1 610	34 350

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

Table 406

Expenditure and revenue of general government 1996-1999

	1996	1997*	1998*	1999*
	DKK mio.			
Central government:¹				
Current outlays	411 133	411 877	419 196	426 594
Capital outlays	13 305	12 952	12 930	11 946
Current revenue	404 964	420 535	434 035	451 109
Capital revenue	3 480	3 625	3 525	4 611
Current surplus ¹	-6 170	8 658	14 839	24 515
Overall surplus ²	-15 996	-669	5 434	17 180
Social security funds:				
Current outlays	61 054	59 559	55 877	57 634
Capital outlays	361	372	394	424
Current revenue	70 397	70 495	68 044	73 617
Capital revenue	35	34	34	-
Current surplus ¹	9 343	10 936	12 167	15 984
Overall surplus ²	9 017	10 597	11 807	15 560
Local governments, total¹				
Current outlays	328 340	338 587	353 833	366 127
Capital outlays	10 944	12 071	11 635	12 357
Current revenue	334 367	344 349	360 081	377 829
Capital revenue	1 310	1 676	2 118	2 266
Current surplus ¹	6 027	5 762	6 248	11 702
Overall surplus ²	-3 608	-4 633	-3 269	1610
Of which:				
Counties:				
Current outlays	73 601	77 146	82 052	85 459
Capital outlays	2 898	3 530	3 751	3 977
Current revenue	73 625	78 492	83 555	88 516
Capital revenue	290	268	241	244
Current surplus ¹	24	1 347	1 503	3 057
Overall surplus ²	-2 584	-1 915	-2 006	-675
Municipalities:				
Current outlays	262 238	269 776	280 109	289 892
Capital outlays	8 047	8 542	7 885	8 385
Current revenue	268 241	274 191	284 853	298 536
Capital revenue	1 021	1 409	1 878	2 026
Current surplus ¹	6 003	4 416	4 745	8 645
Overall surplus ²	-1 023	-2 717	-1 263	2 285

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

Table 407

Expenditure of general government sector, by type of transaction 1996-1999

	1996	1997*	1998*	1999*
	DKK mio.			
Total outlays	626 733	637 648	654 940	668 306
Current outlays, total	602 451	612 508	630 303	643 772
Final consumption expenditure, total	274 563	284 529	300 126	312 937
Compensation of employees	183 869	191 310	202 087	210 387
+ Consumption of fixed capital	25 280	25 796	25 885	26 018
+ Intermediate consumption	84 669	87 879	93 164	99 204
+ Social transfers in kind	13 573	14 172	15 006	15 453
+ Sales of goods and services	32 828	34 628	36 017	38 126
Income transfers, total	327 889	327 979	330 177	330 835
Interest, etc.	65 116	63 933	61 899	56 766
+ Subsidies	27 084	27 329	26 795	28 634
To public quasi-corporations	8 119	7 948	7 631	8 318
To other corporations	18 965	19 381	19 165	20 316
+ Other income transfers	235 688	236 717	241 483	245 435
To other levels of government	•	•	•	•
To households	210 313	210 191	211 761	214 928
To NPIHs ¹	2 542	2 956	3 721	4 151
To the rest of the world (a-d)	22 833	23 569	26 001	26 357
a. To the Faeroe Islands, net	970	978	993	1 028
b. To Greenland, net	2 729	2 747	2 821	2 939
c. To the EU	8 304	9 356	10 904	10 406
d. To others	10 830	10 488	11 283	11 983
Capital outlays, total	24 282	25 140	24 638	24 534
Non-financial capital accumulation, total	20 266	20 496	19 558	20 094
+ Acquisition of new fixed assets	20 404	20 647	19 666	20 282
+ Acquisition of buildings, and other existing investments, net	350	158	-267	-324
+ Changes in inventories	-100	-3	-1	1
+ Acquisition of land and intangible assets, net	-388	-306	159	136
Capital transfers, total	4 016	4 644	5 080	4 440
+ Investment grants and capital transfers	4 016	4 644	5 080	4 440
To public quasi-corporations	337	421	277	316
To other enterprises	2 626	3 006	2 840	3 014
To other levels of government	•	•	•	•
To households	817	769	918	879
To NPIHs ¹	114	135	101	142
To the rest of the world (a-d)	122	314	944	88
a. To the Faeroe Islands, net	-	-	900	-
b. To Greenland, net	23	41	23	21
c. To the EU	-	-	-	-
d. To others	99	272	20	67

¹ To non-profit institutions (households).

Table 408

Revenue of general government sector, by type of transaction 1996-1999

	1996	1997*	1998*	1999*
	DKK mio.			
Current plus capital revenue	616 147	642 943	668 912	702 656
Current revenue, total	611 651	637 864	663 557	695 973
Gross operating surplus	25 280	25 796	25 885	26 018
Withdrawals of income from quasi-corporations	6 851	6 770	6 855	6 816
Interest	35 651	33 390	34 644	30 978
Rents	801	1 088	1 255	1 036
Taxes on production and imports	183 220	195 183	210 895	216 850
Current taxes on income, wealth, etc.	324 878	338 944	345 626	367 370
Compulsory social security contributions	16 584	17 431	18 045	25 540
Voluntary social contributions	458	482	532	536
Imputed social contributions	10 795	11 244	11 833	12 243
Other income transfers	7 133	7 536	7 987	8 585
From other levels of government	•	•	•	•
From domestic private sector	5 981	6 295	6 544	7 444
From the rest of the world	1 152	1 242	1 443	1 141
From EU institutions	1 006	1 091	1 263	1 055
From others	145	151	180	86
Capital revenue, total	4 496	5 079	5 355	6 683
Capital taxes	2 283	2 153	2 164	2 387
Other capital transfers	2 213	2 926	3 191	4 296
From other levels of government	•	•	•	•
From domestic private sector	1 823	2 365	2 681	3 878
From the rest of the world	390	561	510	417
From EU institutions	386	557	510	417
From others	4	3	-	-
Current surplus (gross saving)	9 200	25 356	33 254	52 201
Overall surplus (net lending)	-10 586	5 295	13 972	34 350

¹ Current and capital surplus = change in net debt.

Table 409

Expenditure of general government sector, by function 1996-1999

Expenditure	1996	1997*	1998*	1999*
	DKK mio.			
Total	626 733	637 648	654 940	668 306
Public services	76 441	77 073	82 584	84 061
General public services	47 604	47 342	51 568	52 454
General administration	14 538	19 657	20 820	22 064
External affairs	30 170	25 444	28 448	28 010
Other	2 896	2 241	2 299	2 380
Defence etc.	18 788	19 412	20 023	20 273
Law and order and safety	10 049	10 319	10 993	11 334
Social conditions	432 594	442 616	456 158	471 273
Education	80 920	83 313	88 325	94 469
Primary education	33 396	34 600	37 505	39 676
Secondary education	16 821	18 590	18 332	18 734
Institutions of higher education	17 126	16 085	17 746	18 412
Adult education	10 552	10 899	11 501	14 253
Subsidiary services	668	680	656	632
General administration	2 279	2 387	2 506	2 685
Other	78	71	79	79
Health	55 215	57 649	61 133	64 530
Hospitals etc.	40 515	42 398	44 921	47 072
Individual health services	13 579	14 272	14 958	16 148
General administration	796	787	899	982
Other	325	192	354	328
Social security and welfare services	270 317	274 461	278 876	282 644
Social security assistance	211 524	196 271	196 393	196 577
Welfare services	49 636	68 739	72 707	75 890
General administration	9 096	9 378	9 674	10 098
Other	62	73	102	79
Housing and community amenities	8 859	9 684	10 025	10 728
Housing	5 633	5 893	5 821	6 116
Community development	592	921	1 317	1 457
Sanitary services ¹	2 113	2 354	2 376	2 629
Other	521	517	511	526
Religious, recreational and cultural services	17 283	17 508	17 800	18 901
Religious services	4 919	5 028	5 245	5 536
Recreational services	5 166	5 187	5 089	5 437
Cultural services	6 950	7 045	7 192	7 649
Other services	247	248	274	279
Economic services	52 909	54 167	54 492	56 488
Energy supplies	2 453	2 739	3 076	3 175
Agriculture, forestry and fishing	2 864	3 536	3 583	3 797
Mining and quarrying, manufacturing and construction	2 076	2 518	2 120	2 246
Communications	26 541	25 420	25 518	25 821
Roads and transportation	16 638	15 580	15 532	15 496
Inland and coastal waterways	407	428	459	481
Public transport	9 468	9 389	9 511	9 828
Other	28	23	16	17
Commerce and industrial Development	18 976	19 954	20 195	21 449
Commerce etc.	2 681	2 274	2 289	2 357
General industrial development	16 280	17 674	17 894	19 074
Other	14	5	12	17
Other functions	64 789	63 791	61 706	56 485
Expenditure by unclassified functions	64 789	63 791	61 706	56 485

¹ Taxes on waste water have been calculated net.

Table 410

Expenditure of general government and its sub-sectors, by function, 1999*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
DKK mio.						
Total	438 540	58 058	89 436	298 277	216 004	668 306
Public services	67 557	-	20 054	14 503	52	84 061
General public services	37 259	-	20 048	13 199	52	52 454
General administration	6 932	-	1 996	13 146	9	22 064
External affairs	28 007	-	-	5	1	28 010
Other	2 321	-	51	49	41	2 380
Defence etc.	20 273	-	-	-	-	20 273
Law and order and safety	10 025	-	6	1 303	-	11 334
Social conditions	238 145	44 765	81 353	265 794	158 784	471 273
Education	48 379	-	8 398	42 871	5 173	94 469
Primary education	6 027	-	1 805	34 607	2 763	39 676
Secondary education	12 544	-	5 747	734	291	18 734
Institutions of higher education	17 982	-	427	11	8	18 412
Adult education	10 031	-	68	6 245	2 092	14 253
Subsidiary services	271	-	144	235	19	632
General administration	1 445	-	201	1 039	-	2 685
Other	79	-	-	-	-	79
Health	2 555	-	56 627	11 611	6 262	64 530
Hospitals etc.	1 514	-	44 434	7 179	6 055	47 072
Individual health services	167	-	11 775	4 400	194	16 148
General administration	555	-	401	26	1	982
Other	318	-	17	6	13	328
Social security and welfare services	170 822	44 766	14 905	198 958	146 807	282 644
Social security assistance	167 166	41 493	1 382	128 981	142 445	196 577
Welfare services	3 053	-	13 031	64 160	4 355	75 890
General administration	524	3 273	491	5 817	7	10 098
Other	79	-	-	-	-	79
Housing and community amenities etc.	7 361	-	7 998	2 642	72	10 728
Housing	5 335	-	-	781	-	6 116
Community development	245	-	-1	1 213	1	1 457
Sanitary services ¹	1 374	-	697	629	71	2 629
Other	407	-	101	19	1	526
Religious, recreational and cultural services	9 029	-	6 681	9 711	469	18 901
Religious services	5 375	-	-	168	7	5 536
Recreational services	539	-	120	4 780	3	5 437
Cultural services	2 835	-	510	4 763	460	7 649
Other	279	-	-	-	-	279
Economic services	38 442	-	57 666	15 101	2 820	56 488
Energy supplies	3 174	-	-	-	-	3 174
Agriculture, forestry and fishing	3 705	-	-	98	1	3 797
Mining and quarrying, manufacturing and construction	1 905	-	115	331	6	2 246
Communications	13 271	-	42 355	8 392	97	25 821
Roads and transport	5 255	-	2 977	7 343	79	15 496
Inland and coastal waterways	475	-	2	4	-	481
Public transport	7 524	-	1 276	1 045	18	9 828
Other	17	-	-	-	-	17
Commerce and industrial development	16 386	-	11 495	6 284	2 716	21 449
Commerce etc.	2 006	-	46	308	3	2 357

General industrial development	14 363	-	1 448	5 997	2 713	19 074
Other	17	-	-	-	-	17
Other functions	94 396	13 293	263	2 880	54 348	56 485
Expenditure by unclassified functions	94 396	13 293	263	2 880	53 348	56 485

¹ Taxes on waste water have been calculated net.

Table 411

Subsidies 1996-1999

	1996	1997*	1998*	1999*
	—DKK mio.—			
Subsidies, total	36 726	36 330	35 585	38 501
Analysed by recipients:				
Subsidies to quasi public corporations	8 119	7 948	7 631	8 318
Subsidies to other enterprises	28 607	28 382	27 954	30 183
Analysed by kind and scheme:				
Subsidies on products, total	18 230	17 728	17 525	19 084
EU schemes, total	8 244	7 809	7 675	8 516
Of which:				
Export subsidy schemes	3 103	2 858	2 495	3 519
Other EU schemes	5 141	4 951	5 180	4 997
Danish schemes, total	9 986	9 919	9 851	10 568
Of which:				
The Danish State Railways	6 008	5 948	5 764	6 109
Local government buses, etc.	733	728	738	768
Other subsidies on production, total	18 496	18 602	18 060	19 417
EU schemes, total	1 665	1 480	1 381	1 667
Danish schemes, total	16 831	17 122	16 679	17 750
Of which:				
Interest subsidies	4 504	4 645	4 686	4 748
Other private enterprises	2 945	3 375	3 598	4 558
Analysed by source of finance:				
EU schemes, total	9 909	9 289	9 056	10 182
EU share of EU schemes, total	9 642	9 001	8 790	9 867
Danish share of EU schemes, total	267	288	266	316
Danish schemes, total	26 817	27 041	26 529	28 318
Financed by Denmark, total	27 084	27 329	26 795	28 634

Table 412

Current transfers to households from the general government sector 1996-1999

	1996	1997*	1998*	1999*
	DKK mio.			
Current transfers, total	210 313	210 191	211 761	214 928
Social benefits other than social transfers in kind	196 210	196 493	197 473	199 104
Civil servants' pensions	11 889	12 491	13 119	13 806
Special pension schemes	2 499	2 691	2 930	3 197
Old-age and early-retirement pensions	81 186	81 110	82 685	83 538
Early-retirement pay	18 292	19 055	19 817	20 665
Unemployment benefit	25 741	23 660	19 547	17 373
Cash benefits under Social Asst. Act	15 473	15 724	16 040	15 875
Gross rehabilitation benefit	2 274	2 410	2 875	4 011
Sickness and maternity benefit	11 657	12 202	12 294	12 188
Child and youth allowances	4 472	4 587	4 731	5 015
Sabbatical leave, child care	3 155	2 113	1 782	1 823
Family allowance	8 957	9 365	9 946	10 344
Housing subsidies	7 959	8 193	8 474	8 658
Other transfers	2 656	2 894	3 233	2 610
Other current transfers, total	14 103	13 698	14 288	15 824
Education grants	6 120	6 753	7 281	7 767
Sabbatical leave, education	3 683	2 755	2 659	1 624
Other	4 301	4 190	4 348	6 433

Table 413 (continued) Total taxation 1997-1999

	1997*	1998*	1999*
	— DKK mio. —		
Total taxation	556 278	579 261	614 717
National accounts distribution:			
Danish schemes			
Taxes on production and imports	195 210	210 895	216 850
Current taxes on income, wealth etc.	338 928	345 626	367 370
Social contributions	17 431	18 045	25 540
Capital taxes	2 153	2 164	2 387
EU schemes			
Taxes on production and imports	2 556	2 531	2 570
Distribution by type of tax:			
Income taxes, total	334 733	341 139	362 152
Personal income tax	293 199	298 628	312 141
State income tax	77 726	70 668	71 231
County income tax	48 315	52 339	56 080
Municipality income tax	109 196	114 536	119 310
Church tax	3 506	3 649	3 820
Special contribution to labour market funds	48 606	51 127	53 859
Other personal income taxes	5 848	6 308	7 841
Corporation tax	28 697	32 689	36 578
Real interest tax	12 777	9 740	13 322
Property release and surrender tax	59	83	111
Compulsory fees, total	94	94	94
Fees paid by households	94	94	94
Compulsory contributions to social-security schemes	17 431	18 045	25 540
Social contributions from employees	13 548	13 929	21 438
Social contributions from employers	3 883	4 116	4 102
Other labour market contributions	3 240	4 705	3 883
Labour market contributions from employers	3 240	4 705	3 883
Taxes on wealth, real property, etc.	18 594	19 185	21 644
Inheritance tax and gift tax	2 153	2 164	2 387
Motor vehicle weight duty	5 172	5 431	6 461
Taxes on real property	11 269	11 590	12 796
Taxes on goods and services	182 099	196 005	201 311
VAT	109 340	113 798	117 781
Tax on wage totals	2 671	2 880	3 119
Customs and import duties	2 208	2 220	2 231
Taxes on specific goods	59 533	66 663	67 784
Vehicle registration duty	16 530	18 526	16 631
Petrol duty	8 606	8 921	9 911
Other energy taxes	12 161	14 728	16 624
Environment taxes	7 522	9 349	9 249
Tobacco duties	7 312	7 520	7 661
Duties on beer, wine and spirits	4 383	4 311	4 293
Other taxes on specific goods	3 021	3 308	3 415
Taxes on specific transactions	5 168	7 139	6 702
Stamp duty	4 423	6 092	5 845
Other taxes on specific transactions	745	1 047	857
Taxes on specific services	3 140	3 247	3 658
Turnover tax on football pools etc.	858	912	907
Tax on insurance of vehicles and leisure craft	1 376	1 410	1 491
Other taxes on specific transactions	905	925	1 260
Other duties	40	58	37

Table 418

Total taxation 1997 -1999

	1997 [*]	1998 [*]	1999 [*]
	DKK mio.		
Other production taxes	86	88	92
Duties in connection with control, etc.	41	41	41
Distribution by receiving sub-sector			
Central government	362 241	374 394	391 507
Social security funds	17 428	18 042	25 537
Counties	51 799	55 868	59 960
Municipalities	122 254	128 425	135 142
Supranational authorities (EU)	2 556	2 531	2 570
	pct.		
Tax incidence¹, total	50.0	49.8	50.7
Taxes on production and imports	17.8	18.3	18.1
Current taxes on income, wealth, etc.	30.5	29.7	30.3
Compulsory contribution to social security	1.6	1.6	2.1
Taxes on capital	0.2	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

Table 414

Danish official aid to developing countries 1998-2000

	1998	1999	2000
Total official aid	10 721 100	11 361 900	11 680 000
Bilateral aid, total	5 421 400	5 520 700	5 944 300
Projects and project aid			
Africa	2 153 100	2 305 700	2 148 400
Asia	863 400	851 100	888 000
Latin America	254 600	267 300	292 000
Special project aid	150 300	188 700	167 000
Grants through NGOs	920 500	913 800	944 000
Transitional assistance to the western Balkans	•	•	240 000
Personnel	504 500	551 900	529 000
Loans	-0 900	•	•
Various credit facilities	78 500	57 700	250 000
Other bilateral activities	368 000	369 100	339 900
Human rights and democratising	•	•	71 000
Refugees ²	110 000	•	•
IFU's share deposits, etc.	19 300	15 400	75 000
Multilateral aid, total	4 748 500	5 284 400	5 155 700
United Nations Development Programme	649 500	519 300	509 600
United Nations Children's Fund (UNICEF)	210 500	202 600	203 000
United Nations Population and Health Programme	374 800	356 200	357 000
United Nations Agricultural and Food Programme	245 400	235 200	252 000
Global environmental programmes	138 500	131 300	132 000
Other United Nations aid programmes	243 200	273 200	204 900
World Bank Group	644 500	698 700	726 400
Regional banks	41 700	89 100	109 000
Regional and other funds	302 900	331 800	321 600
EU development aid	353 500	248 700	369 000
Multilateral regional aid and temporary aid	137 900	164 500	196 600
International development studies	100 500	91 700	91 000
Various multilateral contributions	133 900	112 500	144 600
Humanitarian organizations	214 400	234 200	247 000
Extraordinary humanitarian contributions and International Humanitarian Emergency	536 400	881 000	900 000
Common EU aid	380 700	369 000	350 000
Contributions to international organisations	40 300	39 900	42 000
Kosovo refugees	•	305 700	•
Current expenditure	549 100	547 000	560 000
Purchases of real property	2 100	9 700	20 000

¹ From the 1998 financial year, repayments of government loans are transferred to the Ministry of Finance. ² From and including the 1999 financial year, expenditure on the environment, peace and stability framework comes under the Ministry of Foreign Affairs. ³ Budget figures for 1998 and 1999.

Source: Ministry of Foreign Affairs, *DANIDA*.

Table 415

Bilateral official aid to developing countries 1999

	1999				1999		
	Programme and project aid	Other grants, aid	Total ¹		Programme and project aid	Other grants, aid	Total ¹
	DKK mio.				DKK mio.		
Total	3 612.75	994.20	5 520.70				
Africa. total	2 409.94	226.46	2 918.74	Gaza Strip	30.98	6.35	58.99
Angola	...	...	7.30	India	167.02	24.01	212.17
Benin	56.24	7.12	63.35	Indonesia	6.69	1.53	10.03
Botswana	-0.15	0.00	-0.15	Iran	0.03	0.32	0.35
Burkina Faso	224.03	10.80	241.84	Jordan	0.05	0.15	0.27
Burundi	...	...	0.00	Kazakhstan	...	...	0.70
Cameroon	11.41	...	11.41	China	1.40	29.50	30.90
Central African Republic	...	...	-0.02	Kyrgyzstan	...	9.85	13.72
Cap Verde	...	...	0.51	Laos	...	0.16	7.04
Egypt	260.74	17.45	281.71	Macedonia	...	1.37	1.72
Ivory Coast	-0.15	...	-0.15	Maldives	0.19	1.16	1.35
Ethiopia	...	0.13	26.48	Middle East	7.56	1.70	9.89
Eritrea	58.81	3.18	64.90	Mongolia	0.77	0.97	13.00
Gambia	1.52	-0.73	0.86	Nepal	112.03	24.41	154.18
Ghana	238.39	12.24	263.41	Pakistan	...	0.40	3.23
Guinea-Bissau	0.96	0.74	1.96	Philippines	21.37	1.90	46.73
Kenya	56.60	15.82	78.31	Solomon Islands	...	...	0.89
Lesotho	...	...	0.72	Sri Lanka	...	...	1.97
Liberia	...	-0.01	2.03	Tajikistan	...	...	1.25
Madagascar	0.70	0.55	1.32	Thailand	7.32	130.87	140.68
Malawi	152.46	11.96	177.02	Vietnam	202.69	37.42	258.49
Mali	0.70	...	3.40	Yemen	21.21	...	21.21
Mozambique	244.31	20.88	300.23	East-Timor	...	...	0.44
Namibia	...	0.12	6.56	Regional projects	2.55	9.52	18.64
Niger	29.71	1.12	39.29				
Nigeria	2.25	0.02	2.57	Latin-American. Total	271.93	43.93	481.47
Rwanda	...	8.92	9.97	Bolivia	99.26	9.53	147.19
SADCC	9.52	1.95	11.43	Brazil	0.71	0.91	1.62
				Chile	1.15	...	1.15
Sahel	1.42	0.07	1.50	Columbia	...	0.04	0.04
Senegal	...	0.15	5.49	Costa Rica	0.00	1.92	8.32
Sierra Leone	...	...	0.22	Cuba	...	...	0.30
Somalia	...	0.02	0.66	Dominican Rep.	...	-0.07	1.69
Sudan	0.36	0.62	4.16				
Swaziland	...	0.40	0.40	Ecuador	1.33	11.47	18.46
South Africa	48.68	4.87	69.71	El Salvador	-0.29	0.18	7.45
Tanzania	436.38	32.31	497.12	Guatemala	9.20	2.75	40.08
Tunisia	...	0.14	0.14	Honduras	17.72	...	33.08
Uganda	297.61	32.76	384.68	Mexico	...	0.43	0.43
Zaire	...	...	0.01	Nicaragua	123.48	11.99	165.05
				Panama	...	...	1.35
Zambia	140.73	14.75	162.48	Peru	...	2.63	18.75
Zimbabwe	130.48	17.66	163.00	Venezuela	-0.01	...	-0.01
Regional projects	6.24	10.44	32.93	Regional projects	19.36	2.15	36.53
Asia. total	911.94	327.18	1 449.85				
Afghanistan	...	0.36	19.01	Not broken down by country²	18.94	396.63	670.65
Albania	12.51	1.28	14.87				
Armenia	...	...	2.99	Refugees	0.00	0.00	0.00
Bangladesh	231.49	32.69	292.41				
Bhutan	83.38	10.93	94.31				
Burma	0.89	...	2.90				
Cambodia	1.80	0.17	15.40				
Fiji Islands	...	0.15	0.15				

¹ Other bilateral assistance includes consultancy assistance, grants, and development loans. ² Assistance not broken down by country includes costs of projects in Denmark, costs of posting volunteers, research assistance projects, etc.

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