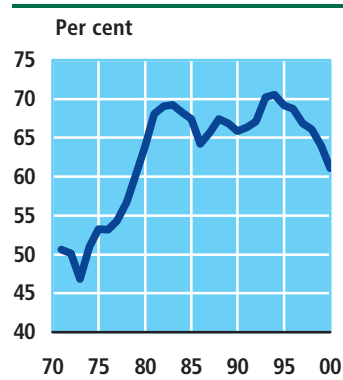


Public finance

1. Developments in the general government sector

Figure 1
Current and capital expenditure as a pct. of GDP at factor cost 1971-2000



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.

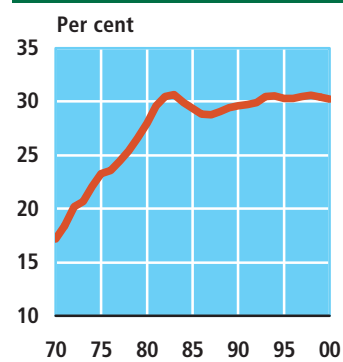
There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home which they used to take care of are now looked after by the general government sector (e.g. care of children and the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

Part of the public sector

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

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

Figure 2
Employment in the general government sector as a pct. of total employment 1970-2000



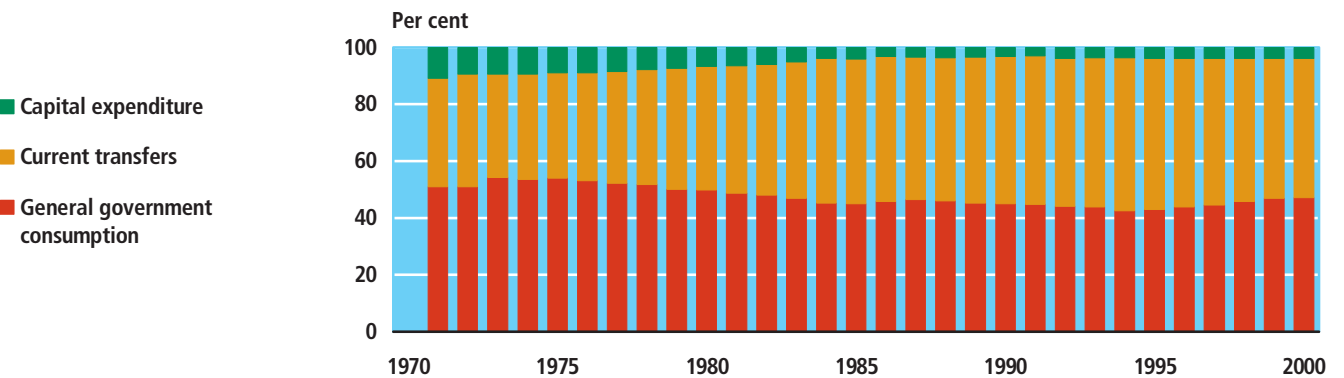
Number employed by the public sector has increased

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

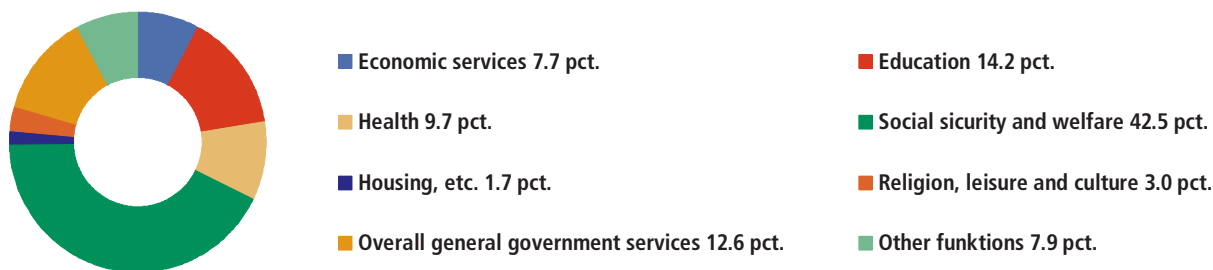


Expenditure by function

Figure 4 analyses general government expenditure by function. 72 pct. of expenditure in 2000 was spent on social conditions, i.e. education, health, social security and welfare, housing, religion, leisure, and culture. These areas are often considered as the core of a modern welfare state.

Expenditure on social security and welfare accounts for the largest amount of resources (42.5 per cent), which includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.8 per cent and 9.7 per cent of total expenditure, respectively. Expenditure on housing, religion, leisure, and culture only accounts for 1.7 per cent and 3.0 per cent, respectively.

Figure 4 Current and capital expenditure by function 2000

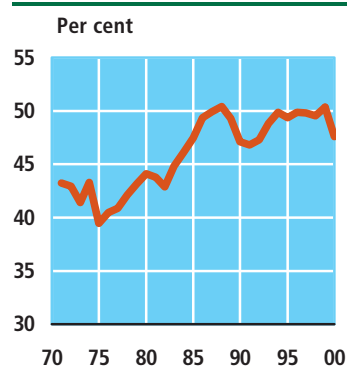


Expenditure on overall general government services amounts to 12.6 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure which historically has been the basis for the general government sector. Furthermore, 7.7 per cent of expenditure was spent on the economic services and 7.9 per cents on other functions. The 'other functions' category includes interest payments on public debt.

The distribution of expenditure by function has been more or less stable since 1970. However, there has been a slight increase in expenditure on social conditions which 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

Figure 5
Tax burden as a per cent of GDP 1971-2000



Fall in tax burden in 2000

The growth in the general government sector is reflected in a greater need for funding where taxes and duties in particular play a decisive role. This can be seen in the tax burden which 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. In 2000, the tax burden fell to 48.2 per cent.

No changes in the tax structure

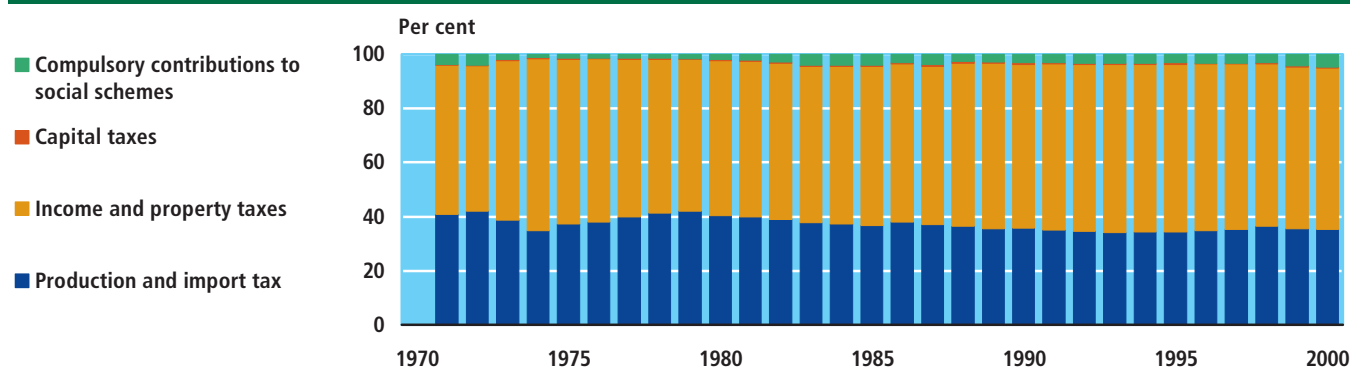
Despite the increase in the tax burden, the tax structure has not changed very much since 1971. Income and property taxes have accounted for the largest part of total tax. In 2000 they amounted to 59.6 pct. of total taxes, against 55.2 pct. in 1971. Income and property taxes are taxes on incomes earned 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 35.3 pct. of total taxes in 2000 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

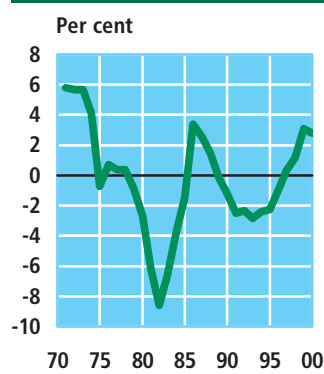
National accounts distribution of total taxes and duties 1971-2000



Public finance

3. Developments in public finances

Figure 7
Public-sector surplus
(net lending) as a pct.
of GDP 1971-2000



Changes in the economic cycle

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

Surplus on public finances since 1997

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

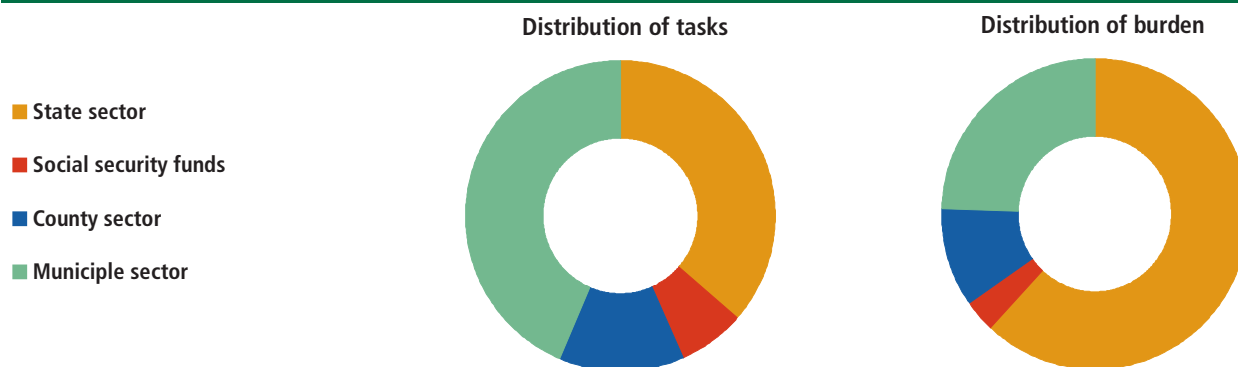
The public-sector surplus described above has been applied in notifications of the public-sector deficit and public debt in connection with assessment of convergence for the EMU.

4. Distribution of tasks and burden between sub sectors

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

Figure 8

Distribution of tasks and burden between sub sectors 2000



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

Public finance

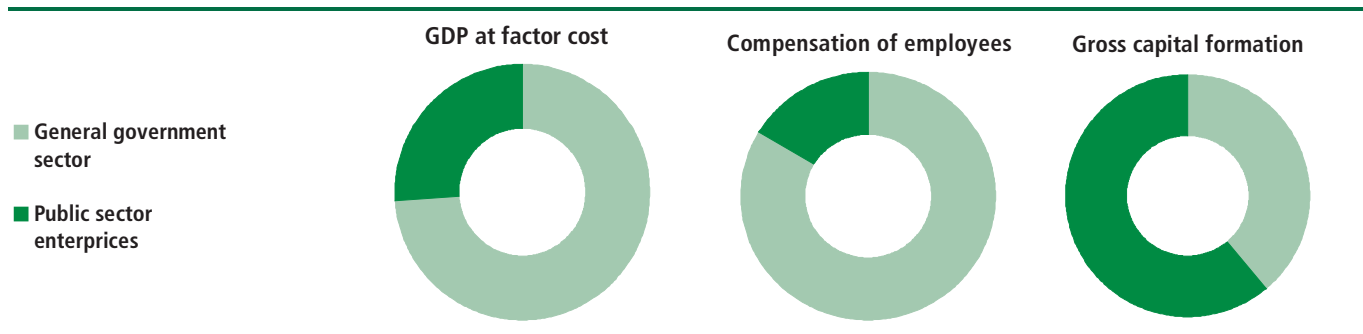
an international context, general government in Denmark is characterised by a high degree of decentralisation.

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 Great Belt Link and DONG A/S.

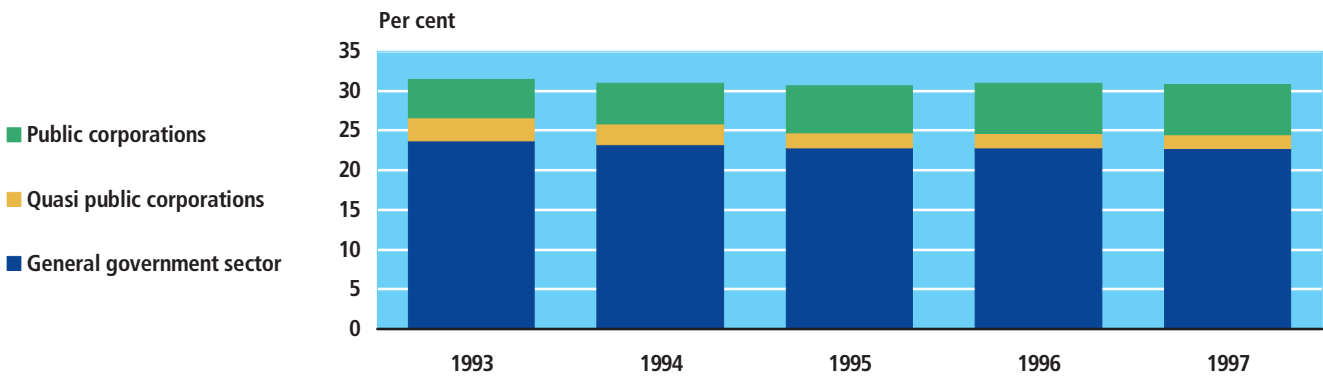
About 25 pct. of GDP at factor cost is created by public enterprises. Public enterprises employ only a relatively small proportion of all public employees in that no more than approximately 16 pct. of total pay is paid by public enterprises. On the other hand, over half of gross capital formation takes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

Public finance

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



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

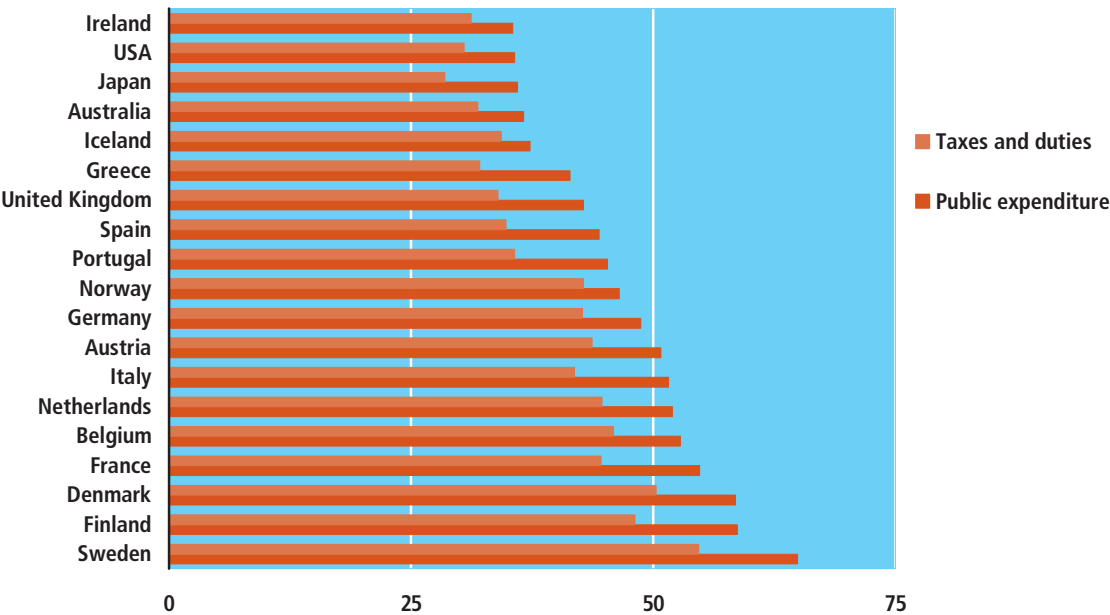


Table 392

Central government finance. Summary

	2000*			2001*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	DKK mio.					
§ 1. Queen Margrethe II	48.9	•	48.9	51.5	•	51.5
§ 2. Members of the Royal House	15.3	•	15.3	15.8	•	15.8
§ 3. Danish Parliament	640.4	•	640.4	716.9	•	716.9
§ 5. Prime Minister's Department	100.4	0.4	100.0	103.1	0.4	102.7
§ 6. Royal Danish Ministry of Foreign Affairs	12 958.5	47.0	12 911.5	13 652.1	44.0	13 608.1
§ 7. Ministry of Finance	3 163.7	10.6	3 153.1	3 414.5	-5.1	3 419.6
§ 8. Ministry of Economic Affairs	271.9	•	271.9	276.8	•	276.8
§ 9. Ministry of Taxation	3 446.6	135.8	3 310.8	3 494.8	137.4	3 357.4
§ 11. Ministry of Justice	9 409.0	2 176.3	7 232.7	9 820.4	2 395.8	7 424.6
§ 12. Ministry of Defence	16 474.1	23.6	16 450.5	17 090.5	23.6	17 066.9
§ 13. Ministry of the Interior	40 700.2	9.5	40 690.7	41 490.1	9.9	41 480.2
§ 14. Ministry of Housing and Urban Affairs	12 851.7	40.0	12 811.7	9 354.9	40.0	9 314.9
§ 15. Ministry of Social Affairs	98 012.1	0.5	98 011.6	101 423.8	0.2	101 423.6
§ 16. Ministry of Health	1 704.3	•	1 704.3	2 053.1	•	2 053.1
§ 17. Ministry of Labour	59 093.8	-1 245.9	60 339.7	59 358.4	-169.8	59 528.2
§ 19. Ministry of Information Technology and Research	6 034.9	•	6 034.9	7 080.7	•	7 080.7
§ 20. Ministry of Education	26 596.0	42.4	26 553.6	29 773.1	48.4	29 724.7
§ 21. Ministry of Culture	3 612.9	•	3 612.9	3 852.0	•	3 852.0
§ 22. Ministry of Ecclesiastical Affairs	405.1	•	405.1	415.3	•	415.3
§ 23. Ministry of the Environment and Energy	4 721.4	2 074.5	2 646.9	4 448.5	4 774.9	-326.4
§ 24. Ministry of Food, Agriculture and Fisheries	2 705.6	0.2	2 705.4	3 025.1	•	3 025.1
§ 26. Ministry of Trade and Industry	3 322.0	2.5	3 319.5	2 845.8	2.8	2 843.0
§ 28. Ministry of Transport	6 547.2	1 109.3	5 437.9	7 084.1	593.2	6 490.9
§ 34. Labour Market Funds	•	73 524.0	-73 524.0	•	75 388.0	-75 388.0
§ 35. General reserves	4 831.2	3 000.0	1 831.2	5 675.4	•	5 675.4
§ 36. Pensions	9 820.9	•	9 820.9	10 097.0	•	10 097.0
Total	327 488.1	80 950.7	246 537.4	336 613.7	83 283.7	253 330
§ 37. Interests	48 330.0	6 673.2	41 656.8	48 069.4	8 163.9	39 905.5
§ 38. Taxes and duties	24 430.0	336 519.3	-312 089.3	25 272.5	348 373.1	-323 100.6
Total Surplus	400 248.1	424 143.2	-23 895.1	409 955.6	439 820.7	-29 865.1
	•	23 895.1	-23 895.1	•	29 865.1	-29 865.1
Current investment and lending budget	•	19 153.5	-19 153.5	•	26 087.6	-26 087.6
§ 40. Bond purchases. etc.	1 634.6	•	1 634.6	2 084.2	•	2 084.2
§ 41. Changes in investment portfolio. etc.	•	1 322.4	-1 322.4	•	234.3	-234.3
§ 42. Repayment of central government debt	18 841.3	•	18 841.3	24 237.7	•	24 237.7
Total	20 475.9	20 475.9	0	26 321.9	26 321.9	0

Source: Finance Act 2001.

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget		Accounts 1999	Budget 2000	Appropriation accounts 2001
		DKK mio.		
§ 1.	Queen Margrethe II	46.0	48.9	51.5
	1. Central government grants	46.0	48.9	51.5
§ 2.	Members of the Royal House	14.6	15.3	15.8
	1. Civil list (apanage)	14.6	15.3	15.8
§ 3.	Danish Parliament	635.3	640.4	716.9
	1. Expenditure in connection with the Danish Parliament	467.8	468.4	534.5
	2. The Ombudsman	30.6	29.1	35.3
	3. Auditing	136.8	142.9	147.1
§ 5.	Prime Minister's Department	102.5	100.4	103.1
	1. Joint expenditure	102.5	100.4	103.1
§ 6.	Royal Danish Ministry of Foreign Affairs	12 518.8	12 958.5	13 652.1
	1. Foreign service, etc.	1 146.3	1 008.6	1 491.4
	2. International organizations	316.3	326.3	338.8
	3. Official assistance to developing countries	10 614.0	11 213.0	11 393.0
	4. Danish Export Council	442.2	410.6	428.9
§ 7.	Ministry of Finance	960.4	3 163.7	3 414.5
	1. Public economics	-2 625.9	-519.4	-360.7
	2. Greenland and the Faroe Islands	3 586.3	3 683.1	3 775.2
	Greenland	2 653.5	2 725.1	2 793.3
	The Faroe Islands	932.8	958.0	981.9
§ 8.	Ministry of Economics Affairs	246.6	271.9	276.8
	1. National and international economics	38.9	67.6	61.6
	2. Financial supervision	-6.4	-	-
	3. Statistics	214.1	204.3	215.2
§ 9.	Ministry of Taxation	3 457.1	3 446.6	3 494.8
	1. Joint expenditure	171.0	171.8	209.9
	2. Management of taxes and duties	3 286.1	3 274.8	3 284.9
§ 11.	Ministry of Justice	8 870.7	9 409.0	9 820.4
	1. Joint expenditure	216.1	148.5	255.7
	2. Police and administration of justice	7 157.6	7 590.6	7 873.5
	Joint expenditure	317.6	242.0	347.7
	Administration of justice	1 443.0	1 554.6	1 568.8
	Police	5 397.0	5 794.0	5 957.0
	3. Criminal administration system	1 496.9	1 669.9	1 691.2
§ 12.	Ministry of Defence	16 944.7	16 474.1	17 090.5
	1. Joint expenditure	147.6	253.9	257.4
	2. Military defence	16 601.7	15 999.0	16 629.1
	3. Civil activities	195.4	221.2	204.0
	Administration of Danish waters, etc.	184.3	210.7	193.4
	Other civil activities	11.1	10.5	10.6

Source: Appropriation accounts 2001.

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget		Accounts 1999	Budget 2000	Appropriation accounts 2001
DKK mio.				
§ 13.	Ministry of the Interior	41 768.1	40 700.2	41 490.1
1.	Joint expenditure	773.1	704.2	863.6
	Central administration	463.8	376.6	517.5
	Counties	309.3	327.6	346.1
2.	Emergency services	395.1	406.9	408.1
3.	Refugees and immigrants	1 539.9	2 990.1	4 063.1
	Expenditure in connection with refugees	890.9	880.9	1 085.4
	Expenditure on integration of refugees			
	- Danish Refugee Council	50.2	-	-
	Integration of refugees and immigrants			
	- Municipalities	417.3	1 856.5	2 835.5
	Other expenditure on refugees and immigrants	181.5	252.7	142.2
4.	Grants, etc. to local governments	39 059.9	36 599.0	36 155.3
	Grants to local governments	39 220.0	36 424.0	36 005.7
	Adjustments of local governments' expenditure on VAT	-160.1	175.0	149.6
§ 14.	Ministry of Housing and urban affairs	11 696.4	12 851.7	9 354.9
1.	Joint expenditure	135.1	1 008.3	72.8
2.	Individual rent subsidies	6 209.7	6 236.0	6 227.9
	Rent subsidies paid to pensioners	5 152.1	5 194.0	5 170.4
	Other individual rent subsidies	1 057.6	1 042.0	1 057.5
3.	Housing	4 041.0	4 182.8	1 900.5
	Subsidized dwellings, etc. before 1.1.1994	2 980.8	2 881.0	-
	Cooperative dwellings	473.1	478.0	134.0
	Students hostels and dwellings for young people before 1.1.1994	266.2	262.7	5.5
	Subsidized housing, etc. from 1.1.1994	320.9	561.1	1 761.0
4.	Redevelopment and urban development	1 079.3	1 238.2	802.7
	Urban renewal	1 079.0	1 235.5	950.1
	Grants for renovation	0.2	-	-
	Private properties	0.0	2.7	2.6
	Adjustment of reserves for urban areas	-	-	-150.0
5.	Construction and industry	10.8	13.3	43.7
6.	Production of maps, etc.	178.4	173.4	167.4
7.	Royal palaces and buildings	10.0	-32.1	102.7
8.	Research on construction, dwellings and urban renewal	32.3	31.8	37.2
§ 15.	Ministry of Social Affairs	95 720.8	98 012.1	101 423.8
1.	Joint expenditure	615.7	1 102.0	1 881.8
2.	Family/young persons' allowances	1 910.1	1 836.1	1 979.9
	Family/young persons' allowances	1 866.2	1 799.5	1 856.4
	Other family allowances	43.9	36.6	123.5

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget	Accounts 1999	Budget 2000	Appropriation accounts 2001
	DKK mio.		
3. Employment-creating schemes	2 396.0	2 551.4	2 857.5
Persons under 30 years participating in employment-creating schemes	858.4	888.1	963.3
Persons aged 30 years and over participating in employment creating schemes	1 063.5	1 098.0	1 290.3
Grant for employment-creating schemes	0.9	10.3	3.0
Initial allowances to innovators	15.4	3.0	-
Reimbursement of current expenditure for employment-creating schemes, etc.	455.6	552.0	600.9
ATP contribution on activation and training benefits	2.1	-	-
4. Cash benefits	8 398.5	8 546.3	9 358.6
Temporary cash benefits, etc.	4 628.7	4 834.3	4 904.0
Rehabilitation and sheltered individual jobs	2 495.3	2 807.6	3 483.4
Assistance to refugees	514.4	105.4	76.7
Benefits for the care of children	537.5	549.0	595.0
Benefits for the care of disabled adults	233.4	241.9	273.9
ATP contributions on cash benefits and rehabilitation benefits	185.5	151.6	150.4
Survivor's benefits	-	45	73.8
Repayments	-196.4	-188.5	-198.6
5. Sickness benefits, occupational compensation etc. insurance	10 160.9	11 064.0	10 059.4
Sickness benefits	4 770.2	5 361.8	4 344.9
Maternity benefits, etc.	4 776.2	4 957.6	4 978.7
Accident and occupational compensation insurance	-44.0	99.9	95.2
Payments to the victims of the German occupation and social security paid to the southern regions of Jutland	658.6	644.7	640.6
6. Benefits for and care of the disabled	125.5	93.2	105.9
Benefits for and care of the nursing home benefits	59.9	-	-
Benefits for and care of the disabled	65.6	93.2	105.9
7. Other social security schemes	749.1	960.3	898.4
Reception centres	311.8	321.9	342.2
Benefits for psychiatric patients who are not hospitalised	146.5	163.5	157.4
Benefits for socially maladjusted groups	290.7	474.9	398.8
8. Social security pension payments	71 365.1	71 858.8	74 282.3
Old-age pension	54 499.4	55 825.6	58 211.2
Highest and intermediate early retirement pension	16 068.9	16 100.8	16 177.7
Ordinary early retirement pension	7 021.3	6 720.6	6 473.4
Supplementary pension	241.7	254.9	210.8
Personal pension supplement	886.8	984.1	1 147.7
ATP contribution on early retirement pension and supplementary pension	47.0	48.8	50.1
Reserved for reform of voluntary early retirement pay	-	114.0	-68.6
Transfers from the Social Pension Fund	-7 400.0	8 190.0	7 920.0

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget	Accounts 1999	Budget 2000	Appropriation accounts 2001
DKK mio.			
§ 16. Ministry of Health	1 743.3	1 704.3	2 053.0
1. Joint expenditure	390.1	272.9	437.4
2. Prevention	103.3	138.1	225.1
3. Education and research	240.7	247.1	269.2
4. The primary health service	-0.4	12.8	19.4
5. Hospitals, etc.	1 009.7	1 033.4	1 102.0
§ 17. Ministry of Labour	56 333.3	59 093.8	59 358.4
1. Joint expenditure	264.4	53.2	265.5
2. Working environment	475.6	454.2	583.8
3. Unemployment insurance	38 268.4	39 346.0	40 474.2
Joint expenditure	230.2	245.0	270.2
Unemployment benefit	17 372.7	18 000.0	18 000.0
Early retirement pay	17 232.3	18 201.0	19 904.0
Transitional benefits	3 433.2	2 900.0	2 300.0
4. Labour-market services	17 324.9	19 240.4	18 034.9
Joint expenditure	186.3	167.5	156.9
Labour-market training courses	1 879.1	1 445.7	2 578.7
Assistance to participants in labour-market training courses and other courses	1 223.4	1 057.8	-
Public employment offices and business services	990.0	999.2	1 070.4
Active labour market policy	12 757.0	15 388.0	13 991.6
Other employment-creating schemes	289.1	182.2	237.3
§ 19. Ministry of Information, Technology and Research	6 330.1	6 034.9	7 080.7
1. Joint expenditure	478.9	538.1	1 619.0
2. Research and further education	4 417.7	4 286.6	4 292.6
3. Building and Construction Directorate	13.6	18.5	5.1
4. Danish Research Council	1 009.6	777.2	559.8
5. Research institutions	399.9	344.1	346.0
6. Informatics and telecommunication	-11.9	46.3	232.6
7. Information service	22.2	24.1	25.6
§ 20. Ministry of Education	26 444.6	26 596.0	29 773.1
1. Administration, etc.	503.1	-452.1	88.1
2. Basic school	2 217.8	2 357.7	2 499.9
3. Vocationally-oriented youth education	4 800.1	4 827.2	4 881.2
4. General and vocational upper-secondary education	1 826.3	1 814.9	1 946.5
5. Other youth education, etc.	861.1	906.2	809.3
6. Further education, etc.	5 912.0	6 218.1	6 917.3
7. Community education and adult, and further education and training	2 063.1	2 182.6	2 443.8
8. Cross-disciplinary and international activities	721.5	701.0	811.6
9. Assistance schemes, etc.	7 539.7	8 040.4	9 375.4
State Education Fund's financial assistance to students	7 246.6	7 765.0	8 688.4
Transport assistance	138.6	137.0	141.8
Adult education assistance	139.2	123.4	400.6
Other assistance schemes	15.3	15.0	144.6

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget		Accounts 1999	Budget 2000	Appropriation accounts 2001
DKK mio.				
§ 21.	Ministry of Culture Affairs	3 475.2	3 612.9	3 852.0
	1. Joint expenditure	286.2	242.4	312.5
	2. Artistic and literary activities	1 339.1	1 464.1	1 604.5
	Financial assistance to artists, authors, etc.	307.1	304.3	339.3
	Music	207.2	255.3	285.3
	Theatres	552.4	604.3	619.2
	Films	272.4	300.2	360.7
	3. Preservation and presentation of the cultural heritage	1 124.3	1 201.3	1 239.4
	Libraries	568.0	604.4	609.8
	Archives, etc.	110.1	129.0	133.1
	Museums, etc.	446.2	467.9	496.5
	4. Further education	705.4	694.7	695.2
	5. Radio and TV	20.2	10.4	0.4
§ 22.	Ministry of Ecclesiastical Affairs	388.6	405.1	415.3
	1. Joint expenditure	39.3	40.1	40.8
	2. The Danish National Church	346.8	362.4	372.0
	3. Churches and cemeteries	2.5	2.6	2.5
§ 23.	Ministry of Environment and Energy	6 440.1	4 721.4	4 448.5
	1. Joint expenditure	165.0	167.8	137.6
	2. Environmental protection	1 323.7	1 163.2	1 744.5
	3. Environmental surveys	129.6	121.9	152.6
	4. Forestry and landscape research	27.3	28.6	29.9
	5. Forest management, Nature management and preservations of Buildings	597.2	608.1	781.3
	6. Geological research and surveys	138.9	125.4	138.1
	7. Energy	4 239.2	2 506.4	1 464.5
	8. Greenland	-180.7	-	-
§ 24.	Ministry of Food, Agriculture and Fisheries	2 749.6	2 705.6	3 025.1
	1. Joint expenditure	161.9	135.9	143.3
	2. General farming and fishing	1 223.2	1 045.5	1 181.4
	3. Control, combating of diseases and research	1 367.1	1 548.7	1 730.4
	4. Market schemes	-2.5	-24.5	-30.0
§ 26.	Ministry of Trade and Industries	4 251.2	3 322.0	2 845.8
	1. Joint expenditure	117.0	137.1	148.8
	2. Regulation of trade and industries and consumer conditions	266.5	254.2	285.4
	3. Economic services to trade and industries	3 499.2	2 563.3	2 036.1
	4. Shipping	368.5	367.4	375.5
§ 28.	Ministry of Transport	6 411.8	6 547.2	7 084.1
	1. Joint expenditure	1 341.0	1 197.4	1 087.6
	2. Road traffic	709.5	691.8	675.5
	3. Aviation and meteorology	154.1	129.4	138.3
	4. Ports, coasts, and ferry services	-18.1	-55.9	56.0
	5. Railway traffic	4 225.4	4 584.5	5 126.7

Table 393 (continued)

Specification of central government finance,
net expenditure

Current, investment and lending budget		Accounts 1999	Budget 2000	Appropriation accounts 2001
		DKK mio.		
§ 34.	Labour market funds	-65 946.9	-73 524.0	-75 388.0
	1. Unemployment benefit fund	-65 946.9	-73 524.0	-75 388.0
§ 35.	General reserves	4 315.6	4 831.2	5 675.4
	1. Reserves, etc.	-	380.2	1 120.4
	VAT rebates	4 315.6	4 451.0	4 555.0
§ 36.	Pensions	9 105.0	9 820.9	10 097.0
	1. Civil servants' pensions	3 967.6	4 262.9	4 463.2
	2. State-guarantees pension schemes	4 039.4	4 411.2	4 532.0
	3. Administrative expenditure, etc.	52.1	47.6	52.0
	4. Pensions public servants' pensions	-	-0.8	-0.2
	5. Indexed pension schemes	1 045.8	1 100.0	1 050.0
§ 37.	Interests	50 422.7	48 330.0	45 860.2
	1. Interest on central government debt	50 422.7	48 330.0	45 860.2
	Domestic central government debt	46 598.4	44 282.2	41 218.0
	Foreign central government debt	3 824.3	4 047.8	4 642.2
	2. Adjustment of provisions	-	-	2 209.2
	3. Accounts with the Danish National Bank and the Mortgage Bank, etc.	5 348.8	5 042.4	5 428.5
	4. Social Pension Fund	173.2	359.9	426.0
	5. Interest on bond purchases, etc.	1 212.3	1 270.9	2 309.4
	6. Interest on bond purchases, etc., plant	-114.3	-97.0	-78.3
§ 38.	Taxes and duties	-309 630.1	-312 089.3	-323 100.6
	1. Taxes on income and wealth	-123 128.7	-111 138.1	112 178.4
	Personal taxation	-75 646.1	75 851.5	75 273.9
	Family allowance	10 342.2	10 875.0	11 275.0
	Corporation tax, etc.	-31 316.4	-26 388.0	-28 579.0
	Pensions profits tax	-19 668.7	-14 200.0	-15 000.0
	Stamp duties etc.	-6 745.7	-5 500.0	-4 500.0
	Other taxes	-94.0	-73.6	-100.5
	2. Customs and excise duties	-193 481.0	-212 235.2	-222 071.7
	Value added tax	-116 864.2	-132 400.0	-142 370.0
	Duties on energy products, etc.	-26 566.4	-29 775.0	31 350.0
	Duties on motor vehicles	-24 970.1	-24 325.0	-21 685.0
	Environmental taxes	-9 281.2	-9 724.0	-9 639.5
	Duties on gambling, etc.	-1 275.3	-1 260.0	-1 530.0
	Other excise duties	-14 523.8	-14 751.2	-15 497.2
	4. Labour market contributions	-3 020.9	-3 145.0	-3 695.0
	5. EU schemes	9 879.2	11 105.0	11 472.5
	6. Interest earned, etc.	-273.6	-440.0	-555.0
	7. Transfer to other sections	395.0	3 764.0	3 927.0
§ 40.	Bond purchases etc.	1 601.2	1 634.6	2 084.2
	1. Purchase, etc. of bonds	0.1	-	-
	2. Purchases of government loans	1 623.6	1 631.6	2 084.2
	3. Inconvertible mortgage-credit loans	-22.5	3.0	-

Table 393

Specification of central government finance,
net expenditure

Current, investment and lending budget	Accounts 1999	Budget 2000	Appropriation accounts 2001
	DKK mio.		
§ 41. Changes in investment portfolio, etc.	-3 384.5	-1 322.4	-234.3
1. Depreciation of loss on bond issue	-3 177.9	-1 649.1	-1 576.6
2. Changes in investment portfolio	-490.1	270.7	1 330.8
3. Currency exchange adjustments	283.4	56.0	11.5
§ 42. Repayment of central government debt	10 880.4	18 841.3	24 237.7
1. Repayment of domestic debt	7 098.5	20 259.3	32 237.7
2. Repayment of foreign debt	-1 048.7	-1 418.0	-
3. Borrowing from Danmarks Nationalbank	4 830.6	-	-8 000.0

Table 394

Specification of central government's assets and liabilities

	1999		2000	
	1 January	31 December	1 January	31 December
DKK in millions				
Assets				
Assets, total	426 915.1	443 373.8	443 253.2	439 543.0
Current assets	95 486.4	107 537.3	106 767.7	96 910.8
Cash in hand	668.5	1 908.8	1 908.8	77.4
Accounts with Danmarks Nationalbank	30 400.5	35 231.0	35 231.0	31 332.3
Cheque accounts (arrears)	-1 956.9	-343.8	-343.8	-948.5
Ministry of Finance's ordinary account	46 227.1	45 331.4	45 331.4	41 069.5
Government institutions' accounts with Danmarks Nationalbank	-13 869.7	-9 756.6	-9 756.6	-8 788.7
Deposits with banks and savings banks	720.8	315.3	315.3	1 020.4
Giro deposits and stock-in-trade	468.3	2 308.0	2 308.0	972.1
Debtors	62 979.8	67 503.6	66 730.8	63 262.9
Operating assets	248.4	270.5	273.7	245.7
Fixed assets	178 722.2	186 402.7	186 643.7	192 846.6
Properties and plants, total	96 892.5	87 598.8	87 082.5	89 151.5
Lending and accounts receivable	75 401.8	93 129.1	93 686.5	96 236.6
Securities	6 427.9	5 674.7	5 874.7	7 458.5
Other assets	152 806.5	149 433.9	149 841.9	149 785.6
Assets of special funds	147 552.0	148 339.1	148 466.2	148 303.4
Social Pension Fund	147 214.5	147 387.7	147 387.7	146 950.1
Other funds	337.5	951.4	1 078.5	1 353.3
Loss on bond issue, government loans	5 254.4	1 094.8	1 375.7	1 482.2
Domestic government debt	5 427.4	1 324.5	1 324.5	1 424.0
Foreign government debt	104.7	25.4	25.4	-46.9
Relending	3.3	25.8	25.8	105.7
Currency exchange adjustment	- 280.9	-280.9	-	-
Liabilities				
Liabilities, total	427 015.1	443 373.8	443 253.2	439 543.0
Short-term debt	59 414.2	67 434.6	67 493.6	57 820.9
Creditors	17 576.2	25 466.2	25 525.2	18 555.1
Account with special funds	583.0	1 231.0	1 231.0	1 587.5
Short-term foreign government debt	-	4 387.4	4 387.4	832.3
Short-term domestic government debt	41 255.0	36 350.0	36 350.0	36 846.0
Long-term debt	733 635.9	727 919.6	727 877.2	702 948.8
Mortgage debt	66.6	63.6	80.3	77.0
Domestic debt	615 165.0	612 228.9	612 228.9	589 149.2
Long-term foreign debt	88 338.2	85 637.3	85 637.3	84 346.5
Other long-term debt	30 066.1	29 989.7	29 930.6	29 346.1
Other liabilities	-366 035.1	-351 980.3	-352 117.6	-321 226.6
Capital for special funds	147 522.0	148 339.1	148 466.2	148 303.4
Balance account	-513 587.1	-500 319.5	-500 583.8	-469 530.0

Source: Government accounts 1999 & 2000.

Table 395

Central government net borrowing requirement

	1998	1999	2000
	DKK mio.		
Net borrowing requirement	-33 277	-10 880	-26 999
+Discount on new issue, foreign loans	99	16	-20
+Revaluation of foreign loans, etc.	583	1 089	-913
+Discount on new issues, domestic loans	-739	-1 210	2 431
+Changes in the social pension fund stock of government loans	-7 682	-5 297	-880
=Change in central government debt	-41 531	-16 282	-26 381
Total indebtedness of central government per 31. December	614 302	598 020	571 640
Total domestic debt, net	525 965	507 995	486 431
Bonded debt, total	615 165	612 229	587 149
a. Ordinary bonds	555 335	537 289	504 992
b. Short-term debt certificates	58 830	74 040	81 257
c. Premium bonds	1 000	900	900
The Social Pension Fund stock of government bonds	-100 135	-105 432	-106 312
Liabilities to Danmarks Nationalbank, net	-30 321	-35 152	-31 252
Treasury bills	41 255	36 350	36 846
Total foreign bonded debt, net	88 338	90 025	85 209
Total domestic and foreign borrowing¹	81 155	84 998	79 994
Repayment of domestic and foreign loans, total	115 351	95 410	106 993
a. Repayment of domestic loans	77 927	75 445	91 334
b. Repayment of foreign loans	37 424	19 965	15 659
Domestic borrowing, total	60 093	63 984	69 571
a. Ordinary bonds	61 389	68 815	65 672
b. Borrowing from Danmarks Nationalbank	-1 296	-4 831	3 899
Foreign borrowing, total	21 062	21 014	10 423

¹ At nominal value.

Source: Government accounts.

Table 396

Central government debt and borrowing

	1991	2000
	per cent of GDP	
Total central government debt	58,6	43,5
Domestic debt	53,9	47,4
Foreign debt	10,6	6,5
	DKK mio.	
Total central government borrowing	116 572	76 095
Domestic debt	114 354	65 672
Foreign debt	2 218	10 423

Table 397

Expenditure and revenue of the National Church 1999

	Local church economy	Clergy- men's joint funds	Deane- ries	State- financed part of the National Church	National Church sector, consoli- dated ¹
	DKK mio.				
Current expenditure	2 764	951	19	807	4 450
Consumption expenditure	2 695	724	19	577	4 015
Of which: compensation of employees	1 773	580	15	565	2 932
Interest, etc.	69	91	0	0	160
Other current transfers	0	137	0	230	275
Current revenue	-3 547	-890	28	0	-5 195
Income on wealth	-141	-123	0	0	-264
Current taxes on income	-3 270	-767	27	0	-4 064
Other current transfers	136	0	1	0	-868
Current surplus	783	-62	9	•	745
Capital outlays	823	7	2	•	835
Capital revenue	14	•	0	•	0
Overall surplus (net lending)	-27	-69	7	•	-89

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

Table 398

Expenditure and revenue of social security funds

	Unemployment insurance funds		Labour Market Supplementary Pension fund		Employees' Guarantee Fund		All social security funds	
	1999*	2000*	1999*	2000*	1999*	2000*	1999*	2000*
	DKK mio.							
Current expenditure	51 247	54 869	6 148	5 576	239	280	57 634	60 725
Consumption expenditure	3 106	3 199	121	163	28	27	3 256	3 389
Real interest, etc.	1	1	8	8	-	-	9	9
Income transfers to households	38 038	38 892	2 833	3 057	210	253	41 081	42 202
Income transfers to central government	10 102	12 776	3 186	2 348	-	-	13 288	15 124
Current revenue	51 316	55 021	22 689	24 395	226	333	74 231	79 749
Interests and dividends, etc.	70	72	9 884	11 197	1	1	9 955	11 270
Compulsory contributions	13 208	16 056	12 586	12 896	-	241	25 794	29 193
Transfers from central government	38 038	38 893	7	-	150	-	38 195	38 893
Other current transfers	-	-	-	-	75	91	75	91
Current surplus (gross saving)	69	151	16 541	18 819	-13	53	16 597	19 024
Capital outlays, net	-	-	1 074	1 143	-	-	1 074	1 143
Overall surplus (net lending)	69	151	15 467	17 676	-13	53	15 523	17 881

Table 399

Personal taxation. Summary table

	1999	2000	2001
Personal relief per person	DKK		
Ordinary personal relief	32 300	33 400	33 400
Single under 18 years	23 200	24 000	24 800
Basic allowance			
Basic allow. for coll. income tax, mean limit	151 000	164 300	177 900
Basic allow. for coll. income tax, upper limit	258 400	267 600	276 900
Maximum contribution to capital pension	34 000	35 200	36 500
Limit for inclusion of under-paid tax	13 600	14 100	14 600
Tax allowance per kilometre ¹	1.39/0.695	1.54/0.77 ²	1.58/0.79
Limit value for rental value of own home	2 393 000	•	•
Limit value for property-value tax	•	2 684 000	2 894 000
Tax rate for State	pct.		
Lower limit for income tax	7.5	7.0	6.25
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	21.9	22.1
Average county tax rates	11.5	11.5	11.8
Average local government tax rates	31.9	32.0	32.5
Average church tax rates	0.83	0.85	0.85
Calculation percent for rental value ³	2.0/6.0	•	•
Calculation percent for property-value tax ³	•	1.0/3.0	1.0/3.0
Tax ceilings			
»Tilted«tax ceiling	59.0	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 400

Taxpayers, income and tax

	1998	1999*
	———— persons in thousands ————	
Taxable population		
Danish population, end of year	5 314	5 330
Of whom subject to assessment	4 570	4 579
	———— DKK mio. ————	
Advance assessed incomes		
+Personal income	700 703	733 135
A-income ¹	729 198	762 615
Other personal income	- 28 495	- 29 480
+Capital income	- 28 172	- 27 717
+Income deductions	28 749	29 513
+Taxable income	643 784	675 905
Provisional taxes		
+Total	247 681	261 138
A-tax	222 904	235 445
B-tax	13 598	14 295
Share tax	1 917	2 171
Voluntary payments	9 504	9 492
Section 55 refunds	- 242	- 265
Underpaid tax from previous years, etc.		
+Underpaid tax from previous years	4 284	4 105
+Retained profits paid	1 261	1 425
+Administrative allowance	591	577
Finally assessed incomes		
+Taxable income (gross)	659 603	688 882
+Income tax relief	133 678	137 432
+Net taxable income	525 925	551 459
Final taxes		
+Total	239 546	252 742
+Central government tax (State tax)	62 034	66 296
Ordinary income tax, lower limit	41 870	41 124
Additional income tax, intermediate limit	11 275	13 202
Additional income tax, upper limit	8 850	11 871
+Church tax	3 676	3 905
+County tax	52 254	55 138
+Municipal tax	114 271	119 994
+Corporation tax	3 617	3 131
+Share tax	3 694	4 278
Labour market contributions	48 056	50 291
Special pension-scheme savings	5 861	6 212
Results of final assessment		
Tax overpayment minus underpayment	5 703	6 293
Tax overpayment	12 894	13 591
Tax underpayment	7 191	7 298
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	5 075	6 628
Tax overpayment, etc. for refunding	13 144	14 060
Tax underpayment, etc. for collection	8 069	7 432
For collection with provisional tax	3 747	3 858
For collection separately	4 322	3 574

¹ Excluding labour market contributions.

Table 401 (continued) **Local government taxation**

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
		pct.						DKK mio.		pct.	per mille	
		2000	2001	2000	2001	2000	2001	2000	2001		2000	2001
All Denmark³		21.9	22.1	32.0	32.5	0.85	0.85	124 902	131 054	4.9	15.25	15.29
101	Copenhagen	31.7	32.3	31.7	32.3	0.82	0.75	16 998	18 674	9.9	34.00	34.00
147	Frederiksberg	30.8	30.8	30.8	30.8	0.44	0.44	4 042	4 210	4.2	27.00	27.00
All Denmark excl. Copenhagen and Frederiksberg		20.6	20.7	32.1	32.5	0.86	0.87	103 862	108 170	4.1	13.28	13.39
Copenhagen County		20.2	20.2	31.9	31.9	0.60	0.61	16 286	16 907	3.8	13.14	13.04
165	Albertslund	19.9	19.9	31.6	31.6	0.67	0.71	612	646	5.6	24.00	24.00
151	Ballerup	21.6	21.4	33.3	33.1	0.66	0.66	1 156	1 187	2.7	18.00	18.00
153	Brøndby	20.0	20.2	31.7	31.7	0.77	0.77	721	744	3.2	10.00	10.00
155	Dragør	20.9	20.9	32.6	32.6	0.60	0.60	377	398	5.6	15.90	15.90
157	Gentofte	19.5	19.5	31.2	31.2	0.43	0.43	2 471	2 603	5.3	6.00	6.00
159	Gladsaxe	20.5	20.5	32.2	32.2	0.70	0.70	1 497	1 540	2.9	14.00	13.50
161	Glostrup	19.9	19.9	31.6	31.6	0.50	0.60	485	496	2.3	15.00	15.00
163	Herlev	19.9	19.9	31.6	31.6	0.71	0.71	614	620	1.0	11.90	11.90
167	Hvidovre	21.4	21.4	33.1	33.1	0.68	0.68	1 148	1 183	3.0	20.00	20.00
169	Høje Taastrup	20.3	20.3	32.0	32.0	0.74	0.80	1 040	1 066	2.5	15.00	15.00
183	Ishøj	20.4	20.4	32.1	32.1	0.70	0.70	437	445	1.8	16.00	16.00
171	Ledøje-Smørum	20.9	20.9	32.6	32.6	0.60	0.60	279	291	4.3	12.00	11.00
173	Lyngby-Taarbæk	19.9	19.9	31.6	31.6	0.52	0.53	1 553	1 614	3.9	8.30	8.30
175	Rødovre	21.0	21.0	32.7	32.7	0.68	0.68	847	890	5.1	21.00	20.80
181	Søllerød	19.1	19.1	30.8	30.8	0.47	0.48	1 270	1 335	5.1	12.10	12.10
185	Tårnby	19.5	19.5	31.2	31.2	0.58	0.58	891	918	3.0	14.00	14.00
187	Vallensbæk	20.9	20.9	32.6	32.6	0.49	0.49	336	345	2.7	15.00	15.00
189	Værløse	20.5	20.5	32.2	32.2	0.58	0.60	552	586	6.2	11.00	11.00
Frederiksborg County		20.2	20.2	31.8	31.8	0.67	0.68	9 325	9 710	4.1	13.83	13.95
201	Allerød	20.6	20.6	32.2	32.2	0.58	0.58	647	675	4.3	18.00	18.00
205	Birkerød	19.6	19.6	31.2	31.2	0.44	0.44	640	679	6.1	8.80	8.80
207	Farum	19.9	19.9	31.5	31.5	0.68	0.68	522	543	4.0	6.00	6.00
208	Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.53	0.54	611	554	- 9.3	9.50	9.50
209	Frederikssund	20.8	20.8	32.4	32.4	0.80	0.80	428	448	4.7	12.00	14.00
211	Frederiksværk	21.6	21.6	33.2	33.2	0.75	0.85	429	448	4.4	24.00	24.00
213	Græsted-Gilleleje	19.9	19.9	31.5	31.5	0.82	0.82	417	449	7.7	19.00	19.00
215	Helsingør	19.9	19.9	31.5	31.5	0.79	0.79	420	436	3.8	20.00	20.00
217	Helsingør	20.9	20.9	32.5	32.5	0.79	0.79	1 438	1 520	5.7	18.40	17.89
219	Hillerød	21.1	21.1	32.7	32.7	0.66	0.66	949	999	5.3	6.50	6.50
221	Hundested	20.7	21.7	32.3	33.3	0.77	0.77	191	210	9.9	23.50	23.50
223	Hørsholm	17.0	17.0	28.6	28.6	0.50	0.54	774	805	4.0	8.00	8.00
225	Jægerspris	21.3	21.3	32.9	32.9	0.85	0.89	207	224	8.2	21.50	21.50
227	Karlebo	19.7	20.3	31.3	31.9	0.56	0.56	496	509	2.6	10.00	10.00
229	Skibby	21.0	21.0	32.6	32.6	1.11	1.11	136	144	5.9	22.00	22.00
231	Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	117	122	4.3	11.00	11.00
233	Slangerup	20.9	20.9	32.5	32.5	0.84	0.82	196	213	8.7	10.00	10.00
235	Stenløse	21.3	21.3	32.9	32.9	0.65	0.67	367	374	1.9	20.00	20.00
237	Ølstykke	20.5	20.5	32.1	32.1	0.60	0.60	340	358	5.3	10.00	10.00
Roskilde County		19.9	19.9	31.4	31.4	0.84	0.85	5 444	5 720	5.1	9.76	9.81
251	Bramsnæs	20.8	20.9	32.3	32.4	0.91	0.97	200	212	6.0	15.00	18.00
253	Greve	19.1	19.1	30.6	30.6	0.70	0.73	1 121	1 160	3.5	6.00	6.00
255	Gundsø	19.9	19.9	31.4	31.4	0.70	0.70	358	384	7.3	9.00	9.00
257	Hvalsø	21.0	21.0	32.5	32.5	0.90	0.90	173	181	4.6	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 2000 and 2001. 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 401 (continued)

Local government taxation

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
		pct.						DKK mio.		pct.	per mille	
Roskilde County (continued)												
259	Køge	20.9	20.9	32.4	32.4	0.90	0.90	886	915	3.3	9.30	8.60
261	Lejre	17.9	17.9	29.4	29.4	0.90	0.90	199	210	5.5	10.00	10.00
263	Ramsø	19.7	19.7	31.2	31.2	0.94	0.94	208	221	6.3	18.00	18.00
265	Roskilde	20.3	20.4	31.8	31.9	0.87	0.87	1 304	1 376	5.5	12.60	12.60
267	Skovbo	19.2	19.2	30.7	31.2	0.80	0.80	290	316	9.0	6.00	6.00
269	Solrød	19.6	19.6	31.1	31.1	0.92	0.92	491	513	4.5	6.00	6.00
271	Vallø	19.5	19.9	31.0	31.4	1.06	1.06	214	232	8.4	12.00	12.00
West Zealand County		21.1	21.3	33.1	33.3	0.98	0.98	6 144	6 454	5.0	16.95	17.10
301	Bjergsted	21.3	21.3	33.3	33.3	1.25	1.25	150	160	6.7	21.00	21.00
303	Dianalund	21.7	21.7	33.7	33.7	0.82	0.82	142	147	3.5	14.00	14.00
305	Dragsholm	21.7	22.5	33.7	34.5	0.85	0.85	267	290	8.6	24.00	24.00
307	Fuglebjerg	21.5	21.8	33.5	33.8	1.20	1.20	117	127	8.5	15.00	15.00
309	Gørlev	20.5	21.0	32.5	33.0	1.10	1.10	118	125	5.9	24.00	24.00
311	Hashøj	20.8	20.8	32.8	32.8	1.25	1.25	122	127	4.1	13.50	13.50
313	Haslev	21.7	22.1	33.7	34.1	0.93	0.93	306	327	6.9	16.00	16.00
315	Holbæk	20.5	20.5	32.5	32.5	0.95	0.95	718	751	4.6	12.50	12.50
317	Hvidebæk	21.5	21.5	33.5	33.5	1.15	1.15	109	114	4.6	15.00	15.00
319	Høng	20.5	20.5	32.5	32.5	1.00	1.00	159	169	6.3	10.00	10.00
321	Jernløse	21.0	21.0	33.0	33.0	1.10	1.10	114	121	6.1	10.00	10.00
323	Kalundborg	20.2	20.2	32.2	32.2	0.86	0.86	427	440	3.0	22.00	22.00
325	Korsør	20.9	21.9	32.9	33.9	0.80	0.80	413	439	6.3	16.50	19.50
327	Nykøbing-Rørvig	20.9	20.9	32.9	32.9	1.05	1.05	161	166	3.1	24.00	24.00
329	Ringsted	21.5	21.5	33.5	33.5	1.00	1.00	658	685	4.1	12.20	12.20
331	Skælskør	21.5	21.9	33.5	33.9	1.20	1.24	242	252	4.1	17.00	17.00
333	Slagelse	20.3	20.3	32.3	32.3	0.94	0.91	745	769	3.2	15.00	15.00
335	Sorø	21.7	21.7	33.7	33.7	1.15	1.00	335	354	5.7	16.00	16.00
337	Stenlille	21.8	21.8	33.8	33.8	0.83	0.83	109	114	4.6	13.00	13.00
339	Svinninge	21.3	21.9	33.3	33.9	1.00	1.04	131	137	4.6	16.40	16.40
341	Tornved	22.8	23.2	34.8	35.2	1.05	1.05	186	196	5.4	15.00	16.00
343	Trundholm	21.5	22.5	33.5	34.5	1.00	1.10	224	238	6.3	24.00	24.00
345	Tølløse	20.8	21.3	32.8	33.3	0.91	0.93	191	206	7.9	14.00	16.00
Storstrøm County		20.8	20.9	32.8	33.4	1.08	1.08	5 168	5 352	3.6	16.41	16.60
351	Fakse	21.7	21.7	33.7	34.2	1.25	1.30	254	267	5.1	20.50	19.50
353	Fladså	19.9	20.5	31.9	33.0	1.15	1.15	145	151	4.1	10.00	10.00
355	Holeby	21.2	21.2	33.2	33.7	1.07	1.17	80	82	2.5	21.00	21.00
357	Holmegaard	20.8	21.7	32.8	34.2	0.80	0.80	143	155	8.4	10.00	10.00
359	Højreby	21.9	21.9	33.9	34.4	1.12	1.12	80	81	1.3	24.00	24.00
361	Langebæk	20.6	20.6	32.6	33.1	0.90	0.90	115	119	3.5	12.00	12.00
363	Maribo	20.9	20.9	32.9	33.4	1.32	1.32	228	234	2.6	21.50	21.50
365	Møn	21.5	21.5	33.5	34.0	1.23	1.21	218	226	3.7	21.00	21.00
367	Nakskov	22.3	22.3	34.3	34.8	1.05	1.05	313	318	1.6	24.00	24.00
369	Nykøbing Falster	19.9	19.9	31.9	32.4	0.99	0.99	485	501	3.3	17.00	17.00
371	Nysted	21.2	21.2	33.2	33.7	1.35	1.35	104	106	1.9	14.00	14.00
373	Næstved	20.1	20.1	32.1	32.6	0.92	0.92	969	1 006	3.8	12.00	12.00
375	Nørre Alslev	20.8	21.3	32.8	33.8	1.30	1.25	175	178	1.7	9.50	10.00
377	Præstø	20.5	20.8	32.5	33.3	1.17	1.17	145	154	6.2	12.00	16.00
379	Ravnsborg	22.5	22.5	34.5	35.0	1.30	1.30	112	117	4.5	22.50	22.50
381	Rudbjerg	20.9	21.2	32.9	33.7	1.30	1.30	68	70	2.9	22.00	22.00
383	Rødby	21.9	22.4	33.9	34.9	1.23	1.24	138	142	2.9	21.90	21.40
385	Rønnede	21.7	22.2	33.7	34.7	1.15	1.25	155	167	7.7	6.00	12.00
387	Sakskøbing	20.8	20.8	32.8	33.3	1.37	1.37	176	176	-	20.00	20.00
389	Stevns	21.3	21.3	33.3	33.8	1.30	1.28	231	239	3.5	13.00	13.00
391	Stubbekøbing	21.3	21.3	33.3	33.8	1.30	1.38	132	134	1.5	12.50	12.50

Table 401 (continued)

Local government taxation

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
		pct.						DKK mio.		pct.	per mille	
Storstrøm County (continued)												
393	Suså	20.5	21.1	32.5	33.6	1.15	1.15	161	171	6.2	14.00	14.00
395	Sydfalster	17.9	17.9	29.9	30.4	0.90	0.90	125	130	4.0	22.30	22.30
397	Vordingborg	20.8	20.8	32.8	33.3	0.78	0.78	416	428	2.9	19.00	19.00
Bornholm County		21.8	21.9	33.5	33.7	0.89	0.90	857	880	2.7	20.58	21.53
401	Allinge-Gudhjem	22.2	22.4	33.9	34.2	1.10	1.10	140	143	2.1	18.00	24.00
403	Hasle	21.5	21.5	33.2	33.3	0.95	0.95	118	120.	1.7	12.00	12.00
405	Nexø	21.7	21.7	33.4	33.5	1.02	1.02	160	164	2.5	24.00	24.00
407	Rønne	21.4	21.7	33.1	33.5	0.68	0.71	311	325	4.5	21.00	21.00
409	Aakirkeby	22.5	22.5	34.2	34.3	1.00	1.01	128	128	-	24.00	24.00
Funen County		21.1	21.4	33.1	33.8	0.89	0.91	9 727	10 167	4.5	11.47	11.58
421	Assens	19.7	20.2	31.7	32.6	1.10	1.20	203	212	4.4	6.00	6.00
423	Bogense	22.1	22.1	34.1	34.5	1.17	1.23	126	128	1.6	19.50	19.50
425	Broby	21.4	21.8	33.4	34.2	1.02	1.10	130	133	2.3	15.00	15.00
427	Egebjerg	21.8	22.1	33.8	34.5	1.25	1.25	169	176	4.1	6.00	6.00
429	Ejby	21.3	21.4	33.3	33.8	1.20	1.20	193	204	5.7	12.00	12.00
431	Faaborg	20.4	20.8	32.4	33.2	0.95	0.95	334	360	7.8	12.50	12.50
433	Glamsbjerg	21.0	21.5	33.0	33.9	1.10	1.20	115	119	3.5	10.00	14.00
435	Gudme	21.5	21.8	33.5	34.2	1.20	1.40	116	120	3.4	6.00	6.00
437	Haarby	20.2	21.2	32.2	33.6	0.80	0.80	99	102	3.0	6.00	8.00
439	Kerteminde	19.6	20.9	31.6	33.3	1.34	1.34	221	242	9.5	19.00	19.00
441	Langeskov	20.2	20.5	32.2	32.9	0.90	0.90	123	130	5.7	10.00	10.00
443	Marstal	20.5	20.8	32.5	33.2	1.15	1.15	59	62	5.1	8.00	10.00
445	Middelfart	20.3	20.3	32.3	32.7	0.72	0.75	424	447	5.4	12.00	12.00
447	Munkebo	21.2	21.6	33.2	34.0	0.58	0.58	121	129	6.6	12.00	12.00
449	Nyborg	21.8	22.2	33.8	34.6	1.00	1.07	413	432	4.6	10.00	10.00
451	Nørre Aaby	21.2	21.2	33.2	33.6	1.15	1.18	111	119	7.2	6.00	6.00
461	Odense	21.1	21.3	33.1	33.7	0.68	0.68	3 916	4 088	4.4	12.40	12.40
471	Otterup	21.4	21.4	33.4	33.8	1.10	1.10	217	228	5.1	12.00	12.00
473	Ringe	21.2	21.6	33.2	34.0	1.15	1.25	222	228	2.7	6.00	6.00
475	Rudkøbing	21.8	21.8	33.8	34.2	1.19	1.19	136	139	2.2	11.90	11.90
477	Ryslinge	21.8	22.1	33.8	34.5	0.90	0.90	137	141	2.9	8.50	8.50
479	Svendborg	21.9	21.9	33.9	34.3	0.97	0.97	901	940	4.3	10.00	10.00
481	Sydlangeland	21.4	21.8	33.4	34.2	1.20	1.20	79	83	5.1	11.00	12.00
483	Sønderø	21.3	21.3	33.3	33.7	1.05	1.08	229	232	1.3	15.00	15.00
485	Tommerup	21.2	21.8	33.2	34.2	0.80	0.85	153	161	5.2	10.00	10.00
487	Tranekær	20.9	21.3	32.9	33.7	1.40	1.45	63	68	7.9	10.00	10.00
489	Ullerslev	21.7	21.7	33.7	34.1	1.10	1.10	101	102	1.0	17.00	17.00
491	Vissenbjerg	21.5	22.4	33.5	34.8	0.86	0.92	128	135	5.5	11.00	15.00
493	Ærøskøbing	21.5	21.5	33.5	33.9	1.40	1.40	79	79	-	12.00	12.00
495	Ørbæk	20.4	20.4	32.4	32.8	1.20	1.20	123	125	1.6	6.00	6.00
497	Årlev	20.6	20.6	32.6	33.0	1.04	1.04	179	185	3.4	10.00	10.00
499	Aarup	21.2	21.2	33.2	33.6	1.10	1.10	107	118	10.3	9.00	9.00
South Jutland County		20.2	20.6	31.7	32.6	0.99	1.01	5 046	5 301	5.1	8.25	8.75
501	Augustenborg	20.4	21.4	31.9	33.4	1.14	1.16	130	141	8.5	8.50	10.00
503	Bov	21.2	21.1	32.7	33.1	0.90	0.90	233	243	4.3	6.00	6.00
505	Bredebro	19.8	19.8	31.3	31.8	1.31	1.31	69	72	4.3	10.00	10.00
507	Broager	19.8	20.2	31.3	32.2	1.00	1.00	117	123	5.1	10.00	10.00
509	Christiansfeld	21.2	21.2	32.7	33.2	1.23	1.23	186	188	1.1	11.00	11.00
511	Gram	21.7	21.9	33.2	33.9	1.00	1.05	100	103	3.0	7.00	7.00
513	Gråsten	19.7	19.7	31.2	31.7	1.10	1.10	139	141	1.4	6.00	6.00
515	Haderslev	21.1	22.3	32.6	34.3	0.92	0.92	668	726	8.7	10.00	10.00
517	Højer	21.6	21.6	33.1	33.6	1.50	1.50	57	60	5.3	10.00	11.00
519	Lundtoft	21.2	21.2	32.7	33.2	1.09	1.12	119	121	1.7	9.00	9.00

Table 401 (continued)

Local government taxation

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
	pct.						DKK mio.			pct.	per mille
South Jutland County (continued)											
521 Løgumkloster	20.3	20.3	31.8	32.3	1.20	1.30	130	136	4.6	6.00	6.00
523 Nordborg	20.0	20.4	31.5	32.4	0.87	0.91	288	301	4.5	7.14	10.00
525 Nørre Rangstrup	21.0	21.4	32.5	33.4	1.05	1.07	180	190	5.6	6.00	6.00
527 Rødding	20.7	20.7	32.2	32.7	1.10	1.15	207	210	1.4	6.00	6.00
529 Rødekro	18.8	18.8	30.3	30.8	0.99	0.99	193	200	3.6	10.00	10.00
531 Skærbæk	19.2	19.2	30.7	31.2	1.10	1.15	141	151	7.1	14.00	20.00
533 Sundeved	20.4	20.6	31.9	32.6	1.10	1.10	104	105	1.0	6.00	7.00
535 Sydals	20.4	20.8	31.9	32.8	1.03	1.03	133	137	3.0	15.00	15.00
537 Sønderborg	19.4	19.4	30.9	31.4	0.87	0.90	605	644	6.4	6.00	6.00
539 Tinglev	20.4	20.4	31.9	32.4	1.12	1.12	187	193	3.2	8.00	8.00
541 Tønder	19.9	19.9	31.4	31.9	1.00	1.00	269	278	3.3	6.00	6.00
543 Vojens	20.9	20.9	32.4	32.9	0.91	0.96	333	340	2.1	10.00	10.00
545 Aabenraa	19.3	20.4	30.8	32.4	0.88	0.88	458	498	8.7	6.00	6.00
Ribe County	20.5	20.7	32.2	32.4	0.85	0.86	4 622	4 765	3.1	12.60	13.32
551 Billund	18.6	18.6	30.3	30.3	0.70	0.70	198	205	3.5	6.00	6.00
553 Blåbjerg	21.0	21.0	32.7	32.7	1.25	1.35	126	127	0.8	20.00	20.00
555 Blåvandshuk	19.6	20.0	31.3	31.7	1.00	1.10	84	87	3.6	20.50	21.00
557 Bramming	20.4	20.4	32.1	32.1	0.94	1.01	252	258	2.4	8.00	8.00
559 Brørup	20.3	20.6	32.0	32.3	0.92	0.92	119	124	4.2	6.00	8.00
561 Esbjerg	21.0	21.2	32.7	32.9	0.65	0.65	1 845	1 892	2.5	15.00	17.00
563 Fanø	17.0	18.1	28.7	29.8	1.12	1.30	57	62	8.8	24.00	24.00
565 Grindsted	20.3	20.7	32.0	32.4	0.94	0.96	342	361	5.6	9.00	9.00
567 Helle	20.5	21.0	32.2	32.7	1.30	1.30	160	1.63	1.9	6.00	6.00
569 Holsted	20.5	20.9	32.2	32.6	1.20	1.31	122	129	5.7	8.00	8.00
571 Ribe	20.8	20.8	32.5	32.5	1.12	1.12	371	378	1.9	12.00	12.00
573 Varde	20.1	20.1	31.8	31.8	0.81	0.81	403	414	2.7	6.00	6.00
575 Vejen	20.5	20.7	32.2	32.4	0.92	0.92	327	342	4.6	6.00	8.00
577 Ølgod	19.9	20.4	31.6	32.1	0.85	0.85	216	223	3.2	8.00	8.00
Vejle County	20.5	20.7	31.5	32.1	0.91	0.92	7 387	7 733	4.7	11.25	11.06
601 Brædstrup	20.3	20.6	31.3	32.0	1.10	1.08	172	179	4.1	6.00	6.00
603 Børkop	20.5	20.5	31.5	31.9	0.85	0.85	231	239	3.5	10.00	10.00
605 Egtved	20.0	20.1	31.0	31.5	0.95	0.95	294	308	4.8	6.00	6.00
607 Fredericia	20.7	20.7	31.7	32.1	0.87	0.87	1 045	1 073	2.7	15.00	15.00
609 Gedved	19.9	20.4	30.9	31.8	1.10	1.10	189	199	5.3	6.00	6.00
611 Give	20.5	21.1	31.5	32.5	1.14	1.20	265	277	4.5	8.00	8.00
613 Hedensted	18.5	18.8	29.5	30.2	0.96	0.96	307	328	6.8	6.00	6.00
615 Horsens	21.2	21.6	32.2	33.0	0.78	0.78	1 227	1 306	6.4	14.70	14.70
617 Jelling	22.7	22.7	33.7	34.1	1.17	1.17	118	127	7.6	14.00	14.00
619 Juelsminde	18.9	18.9	29.9	30.3	1.15	1.18	294	305	3.7	8.00	8.00
621 Kolding	21.5	21.5	32.5	32.9	0.83	0.83	1 443	1 507	4.4	10.00	10.00
623 Lunderskov	20.5	21.7	31.5	33.1	0.88	0.88	102	113	10.8	6.00	6.00
625 Nørre Snede	20.3	20.8	31.3	32.2	1.08	1.08	130	138	6.2	9.00	9.00
627 Tørring-Uldum	20.6	21.0	31.6	32.4	1.22	1.22	229	247	7.9	10.00	10.00
629 Vamdrup	21.1	21.1	32.1	32.5	1.00	1.00	145	150	3.4	8.00	8.00
631 Vejle	19.5	19.6	30.5	31.0	0.89	0.89	1 196	1 237	3.4	14.00	13.00
Ringkøbing County	20.4	20.5	31.4	32.1	0.98	1.01	5 533	5 756	4.0	9.56	10.65
651 Aulum-Haderup	20.6	21.2	31.6	32.8	0.95	0.95	128	136	6.3	9.00	9.00
653 Brande	19.7	19.9	30.7	31.5	1.00	1.04	161	170	5.6	6.00	6.00
655 Egvad	20.8	21.2	31.8	32.8	1.12	1.17	186	197	5.9	10.00	10.00
657 Herning	20.8	20.8	31.8	32.4	0.90	0.96	1 294	1 330	2.8	8.00	13.00
659 Holmsland	15.5	15.5	26.5	27.1	1.10	1.10	79	81	2.5	19.00	19.00
661 Holstebro	20.5	20.7	31.5	32.3	0.90	0.95	845	885	4.7	9.00	9.00

Table 401 (continued) **Local government taxation**

	Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
	2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
	pct.						DKK mio.		pct.	per mille	
Ringkøbing County (continued)											
663 Ikast	20.8	20.8	31.8	32.4	0.88	0.90	485	484	- 0.2	6.00	6.00
665 Lemvig	20.6	20.9	31.6	32.5	1.25	1.25	364	384	5.5	12.00	12.00
667 Ringkøbing	19.9	19.9	30.9	31.5	1.05	1.05	353	375	6.2	9.00	9.00
669 Skjern	19.5	19.5	30.5	31.1	0.95	0.95	242	251	3.7	6.00	6.00
671 Struer	20.6	20.9	31.6	32.5	0.97	1.00	403	413	2.5	12.00	12.00
673 Thyborøn-Harboøre	19.9	19.9	30.9	31.5	0.80	0.87	113	114	0.9	20.00	20.00
675 Thyholm	20.9	20.9	31.9	32.5	1.25	1.35	70	73	4.3	8.00	8.00
677 Trehøje	19.8	19.8	30.8	31.4	1.00	1.00	176	180	2.3	6.00	6.00
679 Ulfborg-Vemb	20.4	20.6	31.4	32.2	1.30	1.30	127	152	19.7	15.00	15.00
681 Videbæk	20.2	20.7	31.2	32.3	1.00	1.00	226	237	4.9	6.00	6.00
683 Vinderup	20.2	20.7	31.2	32.3	1.15	1.15	150	156	4.0	10.00	10.00
685 Åskov	19.9	20.3	30.9	31.9	1.00	1.00	131	138	5.3	6.00	6.00
Århus County	20.7	20.8	31.7	32.4	0.85	0.86	13 625	14 191	4.2	16.97	16.48
701 Ebeltoft	19.0	19.5	30.0	31.1	1.20	1.20	284	299	5.3	21.70	22.70
703 Galten	20.9	20.9	31.9	32.5	1.00	1.00	217	228	5.1	15.00	15.00
705 Gjern	20.6	21.0	31.6	32.6	1.10	1.10	146	153	4.8	12.00	13.00
707 Grenaa	20.9	21.0	31.9	32.6	0.87	0.87	397	407	2.5	13.00	18.50
709 Hadsten	20.9	20.9	31.9	32.5	1.05	1.05	237	249	5.1	11.00	11.00
711 Hammel	20.9	21.1	31.9	32.7	1.10	1.15	217	231	6.5	15.00	15.00
713 Hinnerup	20.6	20.9	31.6	32.5	0.92	0.92	245	259	5.7	10.00	12.00
715 Hørning	20.7	20.7	31.7	32.3	1.00	1.00	176	185	5.1	8.00	8.00
717 Langå	21.0	22.0	32.0	33.6	1.19	1.16	164	180	9.8	14.00	13.00
719 Mariager	20.9	21.5	31.9	31.9	1.30	1.30	167	168	0.6	7.50	8.50
721 Midtdjurs	21.5	21.5	32.5	33.1	1.02	1.05	152	154	1.3	16.00	18.00
723 Nørhald	21.0	22.2	32.0	33.8	1.30	1.35	166	177	6.6	9.00	11.00
725 Nørre Djurs	20.7	21.9	31.7	33.5	1.20	1.20	141	153	8.5	20.00	20.00
727 Odder	20.1	20.1	31.1	31.7	1.00	1.00	404	419	3.7	13.50	13.50
729 Purhus	20.5	21.5	31.5	33.1	1.05	1.10	164	181	10.4	9.00	14.00
731 Randers	21.0	21.5	32.0	33.1	0.70	0.75	1 332	1 390	4.4	20.00	20.00
733 Rosenholm	21.3	21.3	32.3	32.9	0.93	0.95	207	212	2.4	20.00	20.00
735 Rougsø	21.0	21.8	32.0	33.4	1.18	1.20	150	160	6.7	10.00	14.00
737 Ry	20.8	20.8	31.8	32.4	0.88	0.90	229	237	3.5	15.00	15.00
739 Rønde	20.9	21.3	31.9	32.9	0.93	0.93	140	146	4.3	17.00	19.00
741 Samsø	21.5	21.5	32.5	33.1	1.35	1.35	86	89	3.5	19.00	19.00
743 Silkeborg	20.5	20.5	31.5	32.1	0.87	0.90	1 187	1 245	4.9	18.50	18.50
745 Skanderborg	19.6	19.6	30.6	31.2	0.70	0.70	441	460	4.3	6.80	6.80
747 Sønderhald	20.8	20.8	31.8	32.4	0.90	0.90	174	177	1.7	7.00	7.00
749 Them	20.5	21.0	31.5	32.6	0.90	0.90	135	153	13.3	12.00	12.00
751 Århus	20.7	20.7	31.7	32.3	0.74	0.74	6 267	6 479	3.4	18.90	17.20
Viborg County	20.6	20.8	32.6	33.3	1.04	1.06	4 620	4 801	3.9	10.12	10.98
761 Bjerringbro	20.7	20.9	32.7	33.4	0.85	0.85	289	292	1.0	10.00	10.00
763 Fjends	20.0	20.7	32.0	33.2	1.10	1.10	138	145	5.1	10.00	10.00
765 Hanstholm	20.6	20.6	32.6	33.1	1.10	1.10	123	129	4.9	13.00	13.00
767 Hvorslev	20.5	20.9	32.5	33.4	1.00	1.10	130	133	2.3	10.00	10.00
769 Karup	21.2	21.2	33.2	33.7	0.55	0.55	132	136	3.0	8.00	8.00
771 Kjellerup	19.9	20.6	31.9	33.1	1.09	1.17	256	265	3.5	8.00	9.00
773 Morsø	20.8	20.8	32.8	33.3	1.15	1.22	444	450	1.4	11.00	13.00
775 Møldrup	20.2	20.2	32.2	32.7	1.10	1.10	136	140	2.9	8.50	8.50
777 Sallingsund	19.5	20.5	31.5	33.0	1.10	1.10	114	125	9.6	8.00	10.00
779 Skive	20.5	21.2	32.5	33.7	0.85	0.90	578	623	7.8	10.00	10.00
781 Spøttrup	20.3	20.6	32.3	33.1	1.15	1.15	137	140	2.2	12.50	14.50
783 Sundsøre	20.6	20.9	32.6	33.4	1.25	1.25	120	123	2.5	12.00	12.00
785 Sydhly	21.0	21.0	33.0	33.5	1.47	1.47	216	223	3.2	12.00	12.00

Table 401

Local government taxation

		Municipal tax rate for personal taxation (excl. county tax)		Local government tax rate for personal taxation (municipal plus county tax)		Church tax rate ¹		Budgeted municipal income tax revenue (incl. share of seamen's income tax)			Municipal land tax rate ²	
		2000	2001	2000	2001	2000	2001	2000	2001	increase	2000	2001
		pct.						DKK mio.		pct.	per mille	
Viborg County (continued)												
787	Thisted	20.9	20.9	32.9	33.4	1.20	1.20	587	595	1.4	10.00	10.00
789	Tjele	21.0	21.0	33.0	33.5	1.00	1.10	159	163	2.5	6.00	6.00
791	Viborg	20.4	20.7	32.4	33.2	0.95	0.95	926	977	5.5	10.50	13.00
793	Aalestrup	20.9	21.4	32.9	33.9	1.10	1.15	135	142	5.2	8.00	8.00
North Jutland County		21.2	21.3	32.7	33.3	1.01	1.03	10 078	10 433	3.5	15.10	15.54
801	Arden	21.0	21.5	32.5	33.5	1.20	1.20	156	169	8.3	12.00	14.00
803	Brovst	21.2	22.8	32.7	34.8	1.22	1.22	157	175	11.5	9.00	12.00
805	Brønderslev	21.6	21.6	33.1	33.6	1.06	1.11	388	392	1.0	15.00	15.00
807	Dronninglund	21.7	21.7	33.2	33.7	1.08	1.11	307	304	- 1.0	10.00	12.00
809	Farsø	21.5	22.1	33.0	34.1	1.10	1.10	155	169	9.0	12.00	14.00
811	Fjerritslev	21.6	22.0	33.1	34.0	1.30	1.30	165	176	6.7	9.00	10.00
813	Frederikshavn	21.1	21.6	32.6	33.6	0.92	0.97	719	740	2.9	17.00	15.00
815	Hadsund	20.2	20.2	31.7	32.2	1.00	1.10	207	211	1.9	17.00	18.00
817	Hals	20.2	20.5	31.7	32.5	1.03	1.03	215	224	4.2	17.00	17.00
819	Hirtshals	20.8	20.8	32.3	32.8	1.00	1.10	292	287	- 1.7	16.80	16.80
821	Hjørring	21.5	21.6	33.0	33.6	0.95	1.00	726	750	3.3	10.00	13.00
823	Hobro	20.5	20.5	32.0	32.5	1.00	1.00	298	310	4.0	15.00	15.00
825	Læsø	21.0	21.0	32.5	33.0	1.20	1.20	45	46	2.2	24.00	24.00
827	Løgstør	22.5	22.5	34.0	34.5	1.10	1.10	214	225	5.1	13.00	13.00
829	Løkken-Vrå	21.2	21.2	32.7	33.2	1.25	1.30	160	165	3.1	14.60	16.80
831	Nibe	21.1	21.4	32.6	33.4	1.26	1.26	154	161	4.5	11.00	11.00
833	Nørager	21.8	22.0	33.3	34.0	1.05	1.10	103	108	4.9	12.00	13.00
835	Pandrup	20.6	20.8	32.1	32.8	1.15	1.15	207	216	4.3	17.90	18.90
837	Sejfflod	21.0	21.4	32.5	33.4	1.13	1.20	168	176	4.8	15.00	13.00
839	Sindal	20.5	20.9	32.0	32.9	1.16	1.20	169	168	- 0.6	6.00	8.00
841	Skagen	20.8	20.8	32.3	32.8	1.00	1.00	271	276	1.8	24.00	24.00
843	Skørping	21.4	21.4	32.9	33.4	1.40	1.40	203	213	4.9	18.00	17.50
845	Støvring	20.4	20.4	31.9	32.4	1.10	1.10	247	260	5.3	12.00	12.00
847	Sæby	20.6	21.1	32.1	33.1	1.18	1.18	339	360	6.2	12.00	14.00
849	Aabybro	21.0	21.0	32.5	33.0	1.06	1.06	227	238	4.8	10.00	10.00
851	Aalborg	21.4	21.4	32.9	33.4	0.90	0.90	3 528	3 650	3.5	17.00	17.00
861	Aars	21.4	21.4	32.9	32.9	1.00	1.10	258	264	2.3	8.00	8.00

Table 402

Taxation of corporations 1999

	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	25 974	821	17 950	5 701	3 571	27 873	47 495	34 395
Agriculture, fishing, and quarrying	455	13	345	117	39	1 260	839	1 391
Manufacturing	2 313	83	2 510	860	829	6 017	5 652	6 960
Manufacturing of food, beverages, and tobacco	151	6	129	46	62	712	342	764
Manufacturing of textile, wearing apparel, and leather	136	5	138	49	51	243	325	296
Manufacturing of wood products, printing and publishing	591	20	499	157	117	367	1 207	544
Manufacturing of chemicals, plastic products, etc.	148	5	200	75	93	1 739	441	1 818
Manufacturing of other non-metallic mineral products, etc.	67	3	96	34	51	406	214	443
Manufacturing of basic metals and fabr. metal prod.	1 031	39	1 261	432	386	2 290	2 678	2 761
Manufacturing of furniture; manufacturing n.e.c.	189	6	187	68	69	259	445	334
Energy and water supply	26	1	7	2	5	128	38	130
Construction	2 841	107	2 172	636	160	386	5 173	1 129
Wholesale and retail trade, hotels and restaurants	6 203	214	5 710	1 928	1 149	4 373	13 062	6 515
Transport, storage and telecommunications	986	32	657	217	113	2 775	1 756	3 023
Financial intermediation, etc., business activities	8 020	241	4 419	1 373	1 025	11 959	13 464	13 573
Financial intermediation and insurance, etc.	1 366	38	786	266	379	8 527	2 531	8 830
Real estate and renting activities	2 836	78	1 227	384	273	1 049	4 336	1 510
Business activities, etc.	3 818	125	2 406	724	373	2 383	6 597	3 232
Public and personal services	1 531	57	1 104	257	50	183	2 685	497
Not known	3 599	73	1 026	311	201	792	4 826	1 176

¹ Including all supplements, reductions and allowances.

Table 403

Customs and excise duties

	1998	1999	2000
	DKK mio.		
Customs and import duties	2 446	2 482	2 647
Value added tax	111 832	116 858	134 159
Duty on wage and salary costs	3 424	3 021	3 317
Duties on motor vehicles	25 068	24 671	22 502
Weight duty	5 441	6 461	6 930
Registration duty	18 288	16 781	14 122
Duty on third-party liab. insurance	1 339	1 430	1 450
Duties on energy products	27 478	31 715	32 870
Petrol	8 834	9 875	10 074
Certain petroleum products	6 069	6 634	6 642
Electricity	6 979	7 530	7 820
Gas	172	191	•
Coal	787	1 143	1 318
Natural gas	122	1 345	2 269
CO ₂	4 140	4 516	4 549
Sulphur	375	481	198
Pollution duties	4 080	4 291	4 310
Certain retail containers ¹	637	569	592
Carrier bags made of paper or plastic	171	176	180
Disposable tableware	56	60	65
Insecticides, herbicides, etc.	298	445	375
Waste	889	981	999
Raw materials	157	184	182
CFC	0	0	0
Piped water	1 544	1 482	1 555
Chlorinated solvents	2	2	2
Nickel/cadmium batteries	29	25	22
Effluent charges	273	314	276
Nitrogen	8	34	29
Specific growth stimulants	16	14	0
PVC film	•	5	7
PVC and phthalates	•	•	26
Duties on spirits, wine and beer	4 317	4 294	4 451
Spirits	1 632	1 631	1 759
Wine	1 098	1 128	1 177
Beer	1 587	1 535	1 515
Duties on non-alcoholic beverages	754	786	777
Coffee	264	276	269
Tea	9	9	8
Mineral water	481	501	500
Duties on chocolate, sugar confectionery, etc.	1 389	1 436	1 499
Chocolate, sugar confectionary	1 225	1 260	1 332
Ice-cream	165	176	167
Duties on tobacco	7 521	7 662	7 633
Cigarettes, smoking tobacco, etc.	7 362	7 510	7 485
Cigars, cheroots and cigarillos	82	79	81
Cigarette paper	77	73	67
Other duties	134	498	633
Electric bulbs, etc.	168	164	168
Insurance of pleasure boats	63	65	66
Casinos	152	162	175
Passenger duty	442	462	474
Other duties	- 691	- 355	- 250
Customs and excise duties, total	188 441	197 713	214 798
European Union	- 2 202	- 2 565	- 2 719

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

Table 404

Local government accounts 2000

	Counties ¹		Copenhagen and Frederiksberg		Other municipalities		All Denmark ¹	
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue
	DKK mio.							
Balance, total	96 108	96 108	47 259	47 259	223 934	223 934	367 301	367 301
Current items, total	88 421	17 268	40 611	10 313	198 561	48 446	327 593	76 027
Housing and community amenities	808	240	1 333	863	10 627	9 899	12 768	11 002
Public utilities	2 342	1 049	4 077	4 185	10 703	10 015	17 122	15 249
Roads	1 302	109	469	252	3 762	601	5 533	962
Education and culture	10 543	2 753	3 864	579	38 919	4 594	53 326	7 926
Of which								
Primary and lower secondary	3 628	1 604	2 384	203	31 882	3 557	37 894	5 364
Hospital services	49 910	4 192	7 017	13	•	•	56 927	4 205
Social and health services	19 289	8 507	20 518	3 881	114 867	20 806	154 674	33 194
Of which:								
Public assistance and care	9	0	3 623	72	16 377	410	20 009	482
Child day care	404	274	3 821	1 010	23 634	6 286	27 859	7 570
Residential care of children	4 548	1 411	1 336	410	6 474	3 121	12 358	4 942
Institutions for elderly or handicapped	10 393	5 088	6 663	1 716	35 385	8 514	52 441	15 318
Personal supplements, etc.	-	-	1 224	4	11 316	177	12 540	181
Daily-cash unemployment benefits	-	-	480	6	4 481	64	4 961	70
Rent allowances, etc.	0	-	1 276	19	7 594	225	8 870	244
Labour-market measures, etc.	506	83	589	51	3 027	328	4 122	462
Other social and health services	3 429	1 651	1 506	593	6 579	1 681	11 514	3 925
Administration and planning	4 227	418	3 333	540	19 683	2 531	27 243	3 489
State refunds, total	-	555	-	3 792	-	23 448	-	27 795
Capital items, total	2 472	456	1 982	672	11 680	5 223	16 134	6 351
Housing and community amenities	72	45	970	635	4 707	3 430	5 749	4 110
Public utilities	47	1	398	5	806	85	1 251	91
Roads	449	30	106	18	953	117	1 508	165
Education and culture	286	8	306	7	2 513	1 034	3 105	1 049
Hospital services	1 233	148	-	-	-	-	1 233	148
Social and health services	355	33	163	7	2 140	294	2 658	334
Administration and planning	30	191	39	-	561	263	630	454
Interests²	287	496	652	385	1 470	1 615	2 409	2 496
Repayment of loans	343	•	2 573	•	3 892	•	6 808	•
Financing	4 279	77 333	1 378	32 097	6 355	145 202	12 012	254 632
Of which								
Loans ²	•	764	•	2 200	•	4 525	•	7 489
General grants	-	12 254 ³	-	5 036 ⁴	-	20 111	-	37 401
Settlement of VAT	4 279	-	1 378	-	6 355	-	12 012	-
Taxes	-	64 315	-	24 861	-	120 566	-	209 742
Financial changes⁵	306	-	63	-	1 976	-	2 345	-

Note: Expenditure is exclusive of VAT.

¹ Including Greater Copenhagen Authority. ² Excluding capital losses in connection with loans. In 2000 the capital losses amounted to DKK 107 mio. ³ Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. ⁴ Including contributions to Greater Copenhagen Authority Council. ⁵ Financial changes in the municipal sector are accounted for by a reduction in liquidity of DKK 0.2 bn. and an increase in the other financial net wealth of DKK 2.5 bn.

Table 405

Current and capital expenditure and revenue of local government¹ 2000

	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	3 407	3 034	5 914	47 455	53 806	123 805	23 928	261 349
Gross expenditure, total	18 519	18 374	7 041	56 431	58 159	157 331	27 872	343 727
Compensation of employees²	2 569	2 521	1 953	33 479	22 787	63 430	17 071	143 810
Intermediate consumption	2 531	7 101	1 504	4 310	5 397	7 523	1 484	29 850
Food	11	16	2	232	287	1 490	138	2 176
Fuels and lubricants	731	6 079	517	1 052	574	1 092	181	10 226
Purchase of land and buildings	653	3	46	99	14	251	45	1 111
Acquisitions	104	120	193	138	557	245	130	1 487
Other consumption goods	1 032	883	746	2 789	3 965	4 445	990	14 850
External services	12 282	6 720	3 776	14 462	16 035	30 440	7 230	90 945
VAT-exempt services	1 928	2 723	326	2 733	3 282	6 084	1 781	18 857
Building contractors								
And craftsmen	4 505	1 340	2 764	3 148	1 440	3 062	709	16 968
Payments to central govt.	160	84	15	2 538	981	91	9	3 878
Payments to other local								
Authorities	93	378	12	3 548	8 633	17 535	62	30 261
Other services	5 596	2 195	659	2 495	1 699	3 668	4 669	20 981
Grants and transfers	780	1 660	73	4 113	13 901	55 495	2 261	78 283
Civil servant pensions	77	302	58	298	686	321	1 859	3 601
Other transfers to persons	71	6	10	558	13 172	53 683	52	67 552
Other grants and transfers	632	1 352	5	3 257	43	1 491	350	7 130
Financial expenses	196	379	-	-	-	281	-	856
Internal expenditure and revenue³	161	- 7	- 265	67	39	162	- 174	- 17
Regarding compensation of								
Employees	540	171	554	101	33	1 212	11	2 622
Regarding intermediate								
Consumption	19	74	11	6	513	74	9	706
Regarding services	341	28	221	113	258	242	40	1 243
Internal revenue	- 739	- 280	-1 051	- 153	- 765	-1 366	- 234	-4 588
Gross revenue, total	15 112	15 340	1 127	8 976	4 353	33 526	3 944	82 378
Current and capital revenue, excl. refunds	14 996	15 079	1 127	8 953	4 341	33 299	3 903	81 698
Rent received	916	11	5	102	94	705	28	1 861
Sales of goods and services	3 106	13 432	476	2 067	530	11 038	576	31 225
Payments from central govt.	497	121	63	542	281	1 054	420	2 978
Payments from other local								
Authorities	75	265	32	3 867	2 959	17 800	153	25 151
Other revenue	10 402	1 250	551	2 375	477	2 702	2 726	20 483
Financial receipts	116	261	0	23	12	227	41	680

Note: Expenditure is exclusive of VAT.

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

Table 406

Financial assets and liabilities of local authorities 2000

	Counties ¹	Copenhagen and Frederiksberg municipalities	Other municipalities	All Denmark ¹
	DKK mio.			
Assets, total	13 295	16 851	64 639	94 785
Liquid assets	4 747	1 754	8 670	15 171
Of which:				
Cash in hand	35	64	80	179
Bank deposits, etc.	419	1 010	1 142	2 571
Mortgage credit association bonds	2 536	200	3 911	6 647
Local government bonds	1	-	426	427
Central government bonds etc.	1 756	480	3 111	5 347
Short-term claims on central govt.	992	529	1 435	2 956
Other short-term claims	4 101	5 950	20 337	30 388
Long-term claims	2 446	6 154	17 793	26 393
Advances concerning utilities etc.	- 0	2 259	6 158	8 417
Assets concerning settlement of debt for others	- 1	30	3 375	3 404
Assets of trust funds etc.	1 010	175	6 871	8 056
Liabilities, total	13 295	16 851	64 639	94 785
Short-term debt to banks	54	-	890	944
Short-term debt to central government	296	983	5 408	6 687
Other short-term debt	8 628	4 025	17 818	30 471
Long-term debt	7 616	13 147	32 916	53 679
Of which:				
Domestic debt, total	7 319	5 652	29 863	42 834
Of which:				
Non-profit institutions with contract	256	481	1 044	1 781
Central govt. and Mortgage Bank	3 260	1 258	583	5 101
Other municipalities and counties	5	1	137	143
Local Gov. Pension Fund	1	0	175	176
Other insurance companies	3	-	10	13
Mortgage credit	144	444	1 855	2 443
Local Gov. Credit Association	3 159	3 364	15 397	21 920
Banks	393	-	3 657	4 050
Public issues of bonds	-	-	-	-
Other domestic long-term debt	2	30	429	461
Long-term debt, dwellings for the elderly	22	74	6 488	6 584
Long-term debt, gains from ferry service	74	-	88	162
Foreign debt, total	297	7 495	3 053	10 845
Of which:				
Public issues of bonds	294	-	-	294
Other foreign long-term debt	3	7 495	3 053	10 551
Liabilities of trust funds etc.	1 077	801	7 206	9 084
Liabilities concerning settlement of debt to others	- 2	741	5 647	6 386
Balance account	-4 374	-2 846	-5 246	-12 466

¹ Including Greater Copenhagen Authority .

Table 407

Accounts of counties 2000

	Expenditure (gross)				Revenue		Expenditure - revenue	Balance sheet items at end of year		
	Current items		Capital items Total	Total	Of which			Liquid funds	Long- term liabilities	
	Total	Of which			Current and capital items	Taxes	= Financial changes (net revenue)			
	Hospitals	Social and health services								
DKK mio.										
All counties	88 421	49 910	19 289	2 472	91 200	18 280	64 315	- 306	4 747	7 615
Copenhagen Development Council	1 188	-	-	41	1 190	630	-	39	300	-
Copenhagen County	11 763	6 614	2 632	263	12 142	2 225	10 615	- 115	802	2 461
Frederiksborg County	6 525	3 525	1 642	148	6 732	1 265	6 004	- 59	376	806
Roskilde County	3 931	2 329	805	94	4 045	668	3 533	- 21	225	398
West Zealand County	5 972	3 480	1 324	186	6 203	1 531	3 727	- 45	163	543
Storstrøms County	5 404	2 884	1 486	100	5 459	1 337	3 215	45	67	295
Bornholms County	885	492	179	77	931	154	501	31	93	8
Funen County	8 915	5 398	1 757	190	9 280	1 853	6 058	- 176	435	451
South Jutland County	4 348	2 501	806	128	4 430	599	3 089	46	105	217
Ribe County	3 848	2 205	880	140	3 941	573	2 890	47	264	201
Vejle County	6 033	3 415	1 376	249	6 359	1 227	4 323	- 77	736	553
Ringkøbing County	4 556	2 503	1 002	198	4 764	834	3 320	- 11	198	308
Århus County	12 056	7 109	2 516	271	12 307	3 118	8 057	22	462	593
Viborg County	4 411	2 401	1 086	122	4 491	822	2 948	43	307	270
North Jutland County	8 586	5 054	1 798	265	8 926	1 444	6 035	-75	214	511

Note: Expenditure is exclusive of VAT.

Table 408 (continued) **Accounts of municipalities 2000**

	Expenditure (gross)				Revenue			Expenditure – revenue = Financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items Total	Total ²	Of which			Liquid funds	Long- term liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
All municipalities	239 172 ¹	42 783	135 385	13 663	254 872	91 894	145 427	- 2 037	10 424	46 063
Copenhagen	35 368	3 184	18 066	1 708	37 052	13 226	20 359	25	1 317	11 708
Frederiksberg	5 242	679	2 452	274	5 604	1 551	4 502	- 88	438	1 440
Copenhagen County, total	27 031	5 438	15 618	1 688	28 837	9 293	20 166	- 118	1 217	4 192
Albertslund	1 714	370	885	19	1 708	668	787	25	5	259
Ballerup	2 188	381	1 394	167	2 379	793	1 549	- 24	45	485
Brøndby	1 654	368	1 010	97	1 893	540	933	- 140	276	253
Dragør	492	95	272	30	491	134	439	30	- 16	122
Gentofte	2 707	425	1 624	225	2 907	945	3 015	24	200	654
Gladsaxe	2 830	553	1 688	200	3 011	982	1 938	20	146	195
Glostrup	936	194	498	72	987	342	609	20	38	153
Herlev	1 214	261	731	47	1 294	401	749	- 34	111	93
Hvidovre	2 175	363	1 359	170	2 297	695	1 370	48	87	309
Høje Tåstrup	2 080	466	1 194	164	2 248	707	1 327	- 4	23	316
Ishøj	1 136	223	606	118	1 211	449	511	43	11	324
Ledøje-Smørum	344	101	169	27	401	99	316	- 30	25	64
Lyngby-Tårnby	2 082	458	1 138	116	2 215	698	1 917	- 16	63	309
Rødovre	1 719	351	1 008	35	1 748	613	1 016	6	- 72	224
Søllerød	1 158	274	616	52	1 250	366	1 538	- 40	30	188
Tårnby	1 488	304	815	86	1 620	511	1 076	- 46	248	3
Vallensbæk	428	107	212	18	443	145	393	3	- 18	163
Værløse	686	144	399	45	734	205	683	- 3	15	78
Frederiksborg County, total	15 565	3 278	8 723	939	16 839	5 995	11 063	- 336	480	2 950
Allerød	853	229	442	69	929	260	781	- 7	53	163
Birkerød	799	197	450	58	905	247	811	- 47	83	148
Farum	933	191	475	55	852	260	553	138	136	-
Fredensborg-Humlebæk	765	158	444	43	807	263	687	2	- 3	179
Frederikssund	739	174	421	66	784	248	506	20	1	115
Frederiksværk	916	179	527	72	991	333	508	- 3	26	319
Græsted-Gilleleje	791	179	449	29	828	268	528	- 8	8	167
Helsingør	693	129	412	22	769	252	541	- 55	- 13	89
Helsingør	2 931	492	1 734	122	3 046	1 120	1 725	5	13	448
Hillerød	1 734	336	958	133	1 814	745	1 106	54	38	425
Hundested	401	83	235	14	406	137	229	10	18	62
Hørsholm	909	210	475	26	854	283	943	81	29	58
Jægerspris	395	66	244	28	422	142	245	1	- 16	43
Karlebo	921	208	513	20	966	319	566	- 25	19	244
Skibby	273	49	169	9	278	94	165	3	2	70
Skævinge	200	50	108	12	208	57	135	4	- 10	48
Slangerup	320	76	175	81	388	142	219	13	21	62
Stenløse	482	126	242	42	741	372	437	- 219	34	164
Ølstykke	510	146	250	38	851	453	378	- 303	41	146

Note: Expenditure excluding VAT

¹ Incl. hospital service for Copenhagen (DKK 5,915) and Frederiksberg (DKK 1,102 mio.). ² Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

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

Table 408 (continued) **Accounts of municipalities 2000**

	Expenditure (gross)				Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Roskilde County, total	9 199	2 162	5 001	658	10 007	3 489	6 348	- 149	589	1 762
Bramsnæs	314	69	183	20	355	113	224	- 21	20	43
Greve	1 793	441	992	107	1 967	658	1 270	- 67	43	324
Gundsø	464	136	242	19	503	149	419	-20	26	37
Hvalsø	288	80	155	23	304	87	200	7	12	41
Køge	1762	386	961	125	1911	694	1014	-25	202	172
Lejre	261	75	131	38	280	89	239	18	52	20
Ramsø	325	82	185	12	372	96	256	- 34	63	55
Roskilde	2 540	507	1 366	231	2 772	1 159	1 583	1	70	806
Skovbo	473	130	252	37	494	149	326	16	- 11	108
Solrød	635	186	328	27	667	183	567	- 5	75	61
Vallø	344	70	206	19	382	112	250	- 19	37	95
West Zealand County, total	12 427	2 388	7 437	615	13 193	4 864	6 985	- 151	470	2 145
Bjergsted	329	58	209	24	354	121	174	- 1	10	85
Dianalund	285	55	179	2	297	103	152	- 10	2	42
Dragsholm	567	114	340	26	587	220	317	6	- 6	119
Fuglebjerg	256	51	160	1	253	87	123	4	- 14	29
Gørlev	243	43	146	8	250	86	143	1	3	34
Hashøj	229	40	147	6	232	72	128	3	- 7	18
Haslev	555	115	322	16	575	194	341	- 4	7	117
Holbæk	1 436	281	902	37	1 503	545	826	- 30	22	341
Hvidebæk	209	40	130	12	231	73	120	- 10	6	14
Høng	305	57	197	12	320	118	169	- 3	- 4	8
Jernløse	200	46	116	14	209	64	126	6	15	27
Kalundborg	947	162	545	148	1 111	459	538	- 17	133	99
Korsør	1 007	164	533	35	989	471	459	54	49	174
Nykøbing-Rørvig	355	49	209	15	400	152	189	- 31	3	57
Ringsted	1 235	294	692	52	1 286	448	750	2	44	229
Skælskør	473	92	277	22	599	268	276	- 104	41	73
Slagelse	1 560	270	965	60	1 632	602	826	- 14	80	249
Sorø	565	111	354	62	637	202	366	- 11	40	243
Stenlille	200	45	117	6	205	61	119	1	7	20
Svinninge	241	48	153	18	251	73	149	9	13	25
Tornved	399	83	244	11	411	155	203	0	12	66
Trundholm	487	97	294	11	494	178	282	4	- 12	7
Tølløse	344	73	206	17	367	112	209	- 6	26	69
Storstrøm County, total	11 048	1 967	6 587	667	12 328	5 040	5 863	- 613	529	2 062
Fakse	486	85	315	8	510	173	289	- 14	12	104
Fladså	261	58	156	12	273	94	158	- 1	6	32
Holeby	176	31	112	6	180	59	92	2	3	17
Holmegård	257	63	142	12	274	81	165	- 5	- 1	49
Højreby	182	32	109	6	186	70	93	2	1	44
Langebæk	221	43	135	7	232	74	128	- 4	17	45
Maribo	575	103	300	49	602	277	266	20	23	40
Møn	460	85	286	34	491	164	259	2	30	102

Table 408 (continued) **Accounts of municipalities 2000**

	Expenditure (gross)				Revenue			Expendi- ture = revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Storstrøm County (continued)										
Nakskov	862	114	572	84	941	413	358	5	- 12	315
Nykøbing-Falster	1 175	195	690	51	1 655	911	533	- 429	58	289
Nysted	225	40	128	0	367	218	115	- 142	10	89
Næstved	1 956	338	1 180	160	2 175	891	1 097	- 57	202	339
Nørre Alslev	331	66	207	17	352	104	190	- 4	29	43
Præstø	295	50	171	16	319	118	163	- 8	12	116
Ravnsborg	275	35	164	3	277	98	128	1	- 5	55
Rudbjerg	155	23	95	8	173	60	80	- 10	2	44
Rødby	364	47	210	13	371	175	154	6	5	42
Rønnede	253	51	145	26	292	88	177	- 13	5	46
Sakskøbing	405	56	243	31	421	171	199	16	9	54
Stevns	424	99	246	67	464	156	256	28	26	61
Stubbekøbing	264	49	166	2	271	91	142	- 6	3	20
Suså	298	72	167	19	325	109	183	- 8	9	55
Sydfalster	250	51	141	13	261	86	162	2	37	6
Vordingborg	898	181	507	23	916	359	476	4	48	55
Bornholm County, total	1 882	335	1 130	78	1 959	692	973	1	32	419
Allinge-Gudhjem	305	56	179	6	310	98	155	0	4	22
Hasle	249	52	138	3	254	86	130	- 2	9	91
Neksø	347	58	215	16	379	128	188	- 16	28	94
Rønne	706	122	428	31	735	281	359	2	- 10	119
Åkirkeby	275	47	170	22	281	99	141	17	1	93
Funen County, total	20 079	3 811	11 837	938	21 212	7 967	10 959	- 194	710	3 237
Assens	427	76	266	15	536	251	234	- 94	17	56
Bogense	265	49	160	7	266	91	143	6	12	50
Broby	235	51	141	1	239	72	142	- 4	13	3
Egebjerg	316	77	178	16	334	100	179	- 2	8	53
Ejby	376	74	229	9	394	122	217	- 9	22	43
Fåborg	713	115	409	23	754	294	384	- 16	19	107
Glamsbjerg	225	58	127	12	236	80	127	1	0	40
Gudme	249	49	159	6	256	91	124	- 1	4	21
Hårby	174	39	101	9	177	54	107	5	10	7
Kerteminde	448	100	230	50	482	196	261	16	29	46
Langeskov	228	49	120	13	242	84	138	0	12	32
Marstal	147	25	82	12	164	55	65	- 4	6	35
Middelfart	784	153	452	85	887	313	490	- 19	57	144
Munkebo	247	48	144	2	254	97	136	- 5	8	35
Nyborg	905	133	545	6	889	391	449	23	29	350
Nørre Åby	195	40	117	10	210	63	131	- 6	19	18
Odense	8 498	1 559	4 988	340	8 810	3 432	4 480	30	232	969
Otterup	421	86	246	32	448	159	247	5	10	30
Ringe	431	90	254	9	455	164	241	- 15	25	21
Rudkøbing	313	57	197	9	320	122	146	2	4	50

Table 408 (continued) **Accounts of municipalities 2000**

	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.										
Ryslinge	268	56	167	11	283	90	145	- 4	25	9
Svendborg	1 867	323	1 131	128	1 985	732	1 001	10	63	728
Sydlangeland	172	35	98	4	174	57	89	1	4	42
Søndersø	408	100	240	29	422	136	256	14	10	37
Tommerup	279	75	160	26	404	188	168	- 100	8	65
Tranekær	141	24	87	11	160	51	72	- 9	3	46
Ullerslev	186	43	97	2	193	66	109	- 4	12	39
Vissenbjerg	248	47	162	6	256	88	138	- 2	7	23
Ærøskøbing	159	25	91	11	177	55	85	- 6	17	52
Ørbæk	237	46	149	11	267	96	134	- 19	6	14
Årlev	313	71	181	22	320	103	198	15	22	30
Årup	204	38	129	11	218	74	123	- 3	- 3	42
South Jutland County, total	9 486	1 948	5 548	513	9 998	3 225	5 593	0	552	1 230
Augustenborg	218	53	119	15	219	63	140	14	3	30
Bov	392	80	216	29	435	139	270	- 14	50	66
Bredebro	137	29	82	3	147	39	85	- 7	24	2
Broager	220	50	127	12	225	70	136	7	14	11
Christiansfeld	336	76	190	12	354	115	205	- 6	32	59
Gram	192	37	119	2	189	57	106	5	7	32
Gråsten	280	47	150	33	303	117	153	10	7	39
Haderslev	1 300	247	801	77	1 378	471	740	- 1	- 3	186
Højer	114	21	68	2	116	33	63	- 1	3	4
Lundtoft	213	43	127	19	219	61	122	13	2	25
Løgumkloster	244	52	137	12	252	75	140	4	22	0
Nordborg	538	113	310	47	602	192	332	- 16	45	76
Nørre Rangstrup	347	85	194	5	361	112	192	- 9	25	28
Rødding	378	85	215	11	392	117	222	- 4	16	43
Rødekro	370	86	210	17	394	128	216	- 8	31	12
Skærbæk	277	60	150	14	284	90	174	7	49	21
Sundeved	165	44	85	7	173	47	109	- 1	17	25
Sydals	221	55	121	9	231	67	146	- 1	1	36
Sønderborg	1 169	213	717	72	1 226	411	664	17	9	178
Tinglev	354	82	205	20	379	118	200	- 5	36	68
Tønder	496	103	280	20	516	176	289	0	54	54
Vojens	628	139	370	27	658	213	365	- 3	37	97
Åbenrå	897	148	555	48	945	314	524	- 1	71	138
Ribe County, total	9 513	1 925	5 262	390	9 896	3 735	5 259	7	326	1 855
Billund	322	81	164	15	331	95	226	6	47	38
Blåbjerg	249	53	128	21	245	74	148	26	9	16
Blåvandshuk	176	30	93	17	186	56	117	7	- 4	22
Bramming	474	115	276	14	498	161	277	- 10	52	6
Brørup	229	55	134	10	235	73	130	4	18	23
Esbjerg	4 198	740	2 328	111	4 372	1 902	2 137	- 62	- 17	1 019
Fanø	131	26	57	15	146	43	81	- 1	4	64

Table 408 (continued) **Accounts of municipalities 2000**

	Expenditure (gross)				Revenue			Expendi- ture – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
	DKK mio.									
Grindsted	663	141	387	25	681	241	388	7	33	215
Helle	282	73	154	18	292	78	177	8	19	25
Holsted	255	55	158	12	265	77	135	3	10	18
Ribe	729	160	371	57	765	294	397	21	15	230
Varde	800	157	437	32	831	314	444	0	43	85
Vejen	620	145	353	25	646	206	367	- 1	55	39
Ølgod	385	94	222	18	403	121	235	- 1	42	55
Vejle County, total	14 173	2 720	8 406	977	15 323	5 531	8 471	- 174	836	2 352
Brædstrup	308	71	180	14	319	94	189	2	12	56
Børkop	399	77	236	45	432	154	252	12	1	54
Egtved	483	115	285	26	501	134	331	9	22	12
Fredericia	2 162	369	1 291	119	2 301	907	1 230	- 20	24	327
Gedved	339	78	201	16	343	107	206	12	20	23
Give	489	121	278	23	512	160	294	0	31	67
Hedensted	517	128	295	55	549	174	324	23	8	81
Horsens	2 452	422	1 544	168	2 579	908	1 417	40	116	563
Jelling	231	49	143	54	288	135	131	- 3	19	64
Juelsminde	485	107	288	24	512	145	339	- 2	42	1
Kolding	2 732	513	1 546	212	3 039	1 082	1 674	- 96	131	664
Lunderskov	193	40	113	11	199	57	123	4	8	23
Nørre Snede	256	55	157	5	269	79	139	- 8	24	19
Tørring-Uldum	425	104	250	27	449	138	257	4	13	32
Vamdrup	292	64	177	21	310	110	169	4	27	30
Vejle	2 410	407	1 422	157	2 721	1 147	1 396	- 155	338	336
Ringkøbing County, total	10 529	2 122	5 927	675	11 292	4 132	6 306	- 88	766	2 281
Avlum-Haderup	230	43	145	1	243	69	148	- 13	27	5
Brande	332	70	194	36	368	115	199	0	50	57
Egvad	335	79	187	9	355	99	217	- 10	23	47
Herning	2 297	481	1 333	174	2 401	1 016	1 432	68	89	723
Holmsland	198	42	95	27	226	80	128	- 1	26	38
Holstebro	1 905	294	965	135	2 071	970	971	- 31	144	643
Ikast	848	155	519	46	914	276	552	- 19	18	147
Lemvig	682	152	409	54	744	225	407	- 8	33	144
Ringkøbing	649	139	364	38	720	230	425	- 33	94	51
Skjern	475	86	264	27	489	177	272	14	80	30
Struer	724	155	393	40	777	269	443	- 14	31	203
Thyborøn-Harboør	208	41	104	10	217	83	125	1	12	35
Thyholm	128	28	72	13	151	41	78	- 9	15	53
Trehøje	329	84	191	16	353	109	196	- 8	42	7
Ulfborg-Vemb	253	52	150	12	288	85	161	- 23	36	49
Videbæk	414	104	242	20	440	130	249	- 6	14	42
Vinderup	286	61	166	12	294	89	161	4	22	1
Åskov	236	56	134	5	241	69	142	0	10	6

Table 408 (continued) **Accounts of municipalities 2000**

	Expenditure (gross)				Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
	DKK mio.									
Århus County, total	28 116	5 031	16 238	1 985	30 271	11 924	15 941	- 171	1 300	4 175
Ebeltoft	566	100	339	30	608	216	361	- 12	10	59
Galten	354	87	207	25	389	112	251	- 10	3	71
Gjern	269	57	161	43	301	91	170	11	9	24
Grenå	872	151	462	71	962	418	427	- 19	43	117
Hadsten	399	99	232	18	418	129	261	- 1	12	57
Hammel	378	82	225	46	419	124	258	5	14	111
Hinnerup	378	109	199	43	411	120	271	10	17	55
Hørning	281	68	161	18	298	83	196	1	7	40
Langå	297	69	172	22	319	83	182	- 1	5	59
Mariager	300	60	179	5	310	99	183	- 5	20	46
Midtdjurs	280	63	172	11	294	84	167	- 3	11	44
Nørhald	312	69	189	5	315	101	176	2	4	40
Nr. Djurs	311	66	195	29	326	103	166	13	8	74
Odder	709	153	433	61	760	235	476	9	14	84
Purhus	295	68	177	14	306	88	184	4	3	31
Randers	2 758	476	1 816	188	2 872	1 062	1 521	72	4	581
Rosenholm	362	71	228	11	375	110	232	- 1	25	67
Rougsø	331	68	209	7	337	116	160	1	- 4	107
Ry	365	100	202	37	409	109	267	- 6	22	100
Rønde	229	55	135	43	290	83	158	- 17	22	57
Samsø	194	33	104	6	200	75	98	0	9	35
Silkeborg	2 225	437	1 249	127	2 394	947	1 379	- 42	75	464
Skanderborg	746	169	467	43	802	250	507	- 13	26	45
Sønderhald	278	63	171	7	290	80	190	- 5	33	36
Them	256	65	139	8	262	78	158	2	6	35
Århus	14 371	2 193	8 015	1 067	15 604	6 928	7 542	- 166	902	1 736
Viborg County, total	8 711	1 834	5 244	500	9 194	2 947	5 196	18	529	1 260
Bjerringbro	485	123	270	30	525	150	327	- 10	29	109
Fjends	263	64	151	11	278	76	157	- 5	32	16
Hanstholm	251	47	141	14	254	88	137	11	9	44
Hvorslev	220	47	126	17	246	60	142	- 9	30	27
Karup	232	43	145	2	232	65	143	2	3	29
Kjellerup	459	100	283	61	525	157	284	- 4	32	82
Morsø	848	166	524	42	905	284	495	- 15	43	73
Møldrup	252	57	154	22	299	81	160	- 26	42	38
Sallingsund	220	50	125	10	230	64	131	1	23	29
Skive	1 126	219	697	40	1 147	406	647	19	- 50	267
Spøttrup	272	68	151	7	280	83	154	- 1	17	4
Sundsøre	235	50	126	6	244	71	133	- 3	17	23
Sydthy	435	87	265	17	444	135	244	8	19	60
Thisted	1 149	246	684	38	1 187	418	642	- 1	59	201
Tjele	292	61	186	29	315	105	172	6	9	7

Table 408

Accounts of municipalities 2000

	Expenditure (gross)				Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Viborg County (continued)										
Viborg	1 690	347	1 046	143	1 798	618	1 079	36	199	215
Ålestrup	282	59	170	11	285	86	149	9	16	36
North Jutland County, total	20 803	3 961	11 909	1 058	21 867	8 283	11 443	- 7	333	2 995
Arden	318	72	198	12	332	108	169	- 2	- 3	62
Brovst	326	71	199	5	331	121	171	- 1	- 14	58
Brønderslev	840	155	471	31	877	342	428	- 7	66	200
Dronninglund	554	107	354	26	577	178	338	3	2	26
Farsø	309	66	186	6	323	102	177	- 7	13	45
Fjerritslev	312	70	187	8	327	98	188	- 7	17	19
Frederikshavn	1 618	253	852	54	1 657	697	810	17	- 35	295
Hadsund	386	80	235	11	387	128	225	11	19	40
Hals	386	94	217	13	404	121	255	- 6	20	29
Hirtshals	562	123	332	23	578	196	333	7	- 2	199
Hjørring	1 458	281	910	61	1 526	549	829	- 9	- 17	183
Hobro	711	121	429	31	755	325	346	- 13	26	82
Læsø	119	16	58	8	129	51	53	- 2	10	49
Løgstør	436	83	275	15	452	154	232	- 1	14	52
Løkken-Vrå	335	61	208	9	348	113	180	- 3	28	55
Nibe	286	57	172	24	298	93	172	12	- 8	59
Nørager	202	40	127	25	217	66	116	9	- 1	70
Pandrup	405	77	236	7	415	131	259	- 3	- 2	55
Sejlfled	316	74	184	15	332	100	185	0	15	44
Sindal	337	71	208	6	352	113	185	- 10	9	7
Skagen	565	103	298	28	597	226	327	- 4	1	161
Skørping	346	80	200	65	397	131	229	14	23	35
Støvring	424	115	236	32	450	137	281	6	7	72
Sæby	673	125	407	25	702	243	377	- 5	23	92
Åbybro	369	91	205	20	399	134	243	- 9	16	53
Ålborg	7 727	1 352	4 246	479	8 204	3 465	4 047	2	118	821
Års	483	123	279	19	501	161	288	1	- 12	132

Table 409

Public sector 1999*

	General government sector	Quasi public corporations	Public corporations	The public sector
	DKK mio.			
Production account				
Output	335 462	42 184	72 966	450 612
Intermediate consumption	96 650	26 179	27 091	149 920
Gross value added	238 812	16 006	45 874	300 692
Consumption of fixed capital	26 159	4 905	9 139	40 203
Net value added	212 653	11 101	36 736	260 489
Generation of income account				
Gross value added	238 812	16 006	45 874	300 692
Taxes less subsidies on production	2 225	231	-1 632	824
Taxes on production	2 225	231	4	2 460
Production subsidies	0	0	1 636	1 636
GDP at factor cost	236 587	15 775	47 506	299 868
Compensation of employees	210 428	8 245	24 816	243 489
Gross operating surplus	26 159	7 530	22 691	56 380
Consumption of fixed capital	26 159	4 905	9 139	40 203
Net operating surplus	0	2 625	13 552	16 177
Allocation of primary income account				
Gross operating surplus	26 159	7 530	22 691	56 380
Interest and dividends	38 944	823	20 717	60 483
Taxes on production and imports	218 772	0	0	218 772
Current taxes on income, wealth, etc.	369 628	1 294	0	370 922
Actual contributions to social benefits	26 333	0	2 310	28 643
Imputed contributions to social benefits	12 293	0	0	12 293
International cooperation	1 187	2	0	1 189
Other current transfers	7 460	4 057	-559	10 958
Gross primary income	700 776	13 707	45 159	759 642
Interest and dividends	57 012	6 864	23 952	87 828
Subsidies	28 761	0	0	28 761
Current taxes on income, wealth, etc.	0	0	1 322	1 322
Social contributions	214 869	22	1 417	216 308
International cooperation	20 758	9	0	20 767
Other current transfers	9 590	83	0	9 673
Gross total expenditure	330 990	6 978	26 691	364 659
Gross disposable income	369 786	6 728	18 468	394 982
Consumption of fixed capital	26 159	4 905	9 139	40 203
Net disposable income	343 627	1 824	9 329	354 779
Redistribution of income account				
Gross disposable income	369 786	6 728	18 468	394 982
Adj. for the change in net equity of households and pension funds, consumption expenditure	313 280	0	0	313 280
Gross saving	56 506	6 728	17 411	80 645
Consumption of fixed capital	26 159	4 905	9 136	40 203
Net saving	30 347	1 824	8 272	40 442
Capital account				
Gross saving	56 506	6 728	17 411	80 645
Capital taxes	2 387	0	0	2 387
Other capital transfers	4 373	330	0	4 703
Total gross saving and capital transfers	63 266	7 058	17 411	87 735
Gross fixed capital formation	20 863	7 186	17 127	45 176
Changes in stocks	1	-5	0	-4
Acquisitions of land and rights, net	136	-1 419	-557	-1 840
Investment subsidies	4 427	2	0	4 429
Other capital transfers	0	45	0	45
Of which, public sub-sector	0	20	0	20
Net lending/borrowing	37 840	1 250	841	39 931

Table 410

Expenditure and revenue of general government

	1997	1998 [*]	1999 [*]	2000 [*]
	DKK mio.			
Current outlays, total	613 177	629 981	644 269	662 594
Consumption expenditure	284 529	300 452	313 280	325 942
Real interest, etc.	63 933	61 485	57 012	55 224
Subsidies	27 294	26 907	28 761	27 840
Other current transfers	237 421	241 137	245 217	253 588
Current revenue, total	637 389	663 344	700 776	719 907
Income on wealth, earned income, etc.	78 770	80 913	77 931	81 294
Taxes on production and import	195 210	210 688	218 772	220 116
Current taxes on income, wealth, etc.	338 562	345 593	369 628	379 793
Social security contributions	17 431	18 045	25 797	29 196
Other current transfers	7 418	8 106	8 647	9 510
Capital outlays, total	25 352	25 498	25 427	27 558
Non-financial capital accumulation	20 907	20 228	21 000	22 254
Capital transfers	4 445	5 269	4 427	5 304
Capital revenue, total	5 079	5 391	6 760	7 032
Capital taxes	2 153	2 164	2 387	2 861
Other capital transfers	2 926	3 227	4 373	4 171
Current surplus (gross saving)	24 213	33 364	56 506	57 313
Overall surplus (net lending)	3 940	13 257	37 840	36 788

Table 411

Expenditure and revenue of general government 2000*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	432 408	60 725	380 725	662 594
Consumption expenditure	92 613	3 389	229 939	325 942
Real interest, etc.	52 518	9	2 696	55 224
Subsidies	22 788	-	5 051	27 840
Other current transfers	264 489	57 326	143 038	253 588
Current revenue, total	456 323	79 749	395 099	719 907
Income on wealth, earned income, etc.	42 122	11 572	27 598	81 294
Taxes on production and import	206 405	-	13 710	220 116
Current taxes on income, wealth, etc.	185 325	-	194 468	379 793
Social security contributions	2	29 193	-	29 196
Other current transfers	22 469	38 984	159 323	9 510
Capital outlays, total	13 013	1 143	13 615	27 558
Non-financial capital accumulation	8 306	718	13 230	22 254
Capital transfers	4 707	425	385	5 304
Capital revenue, total	5 260	-	1 985	7 032
Capital taxes	2 861	-	-	2 861
Other capital transfers	2 399	-	1 985	4 171
Current surplus (gross saving)	23 915	19 024	14 375	57 313
Overall surplus (net lending)	16 162	17 881	2 745	36 788

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

Table 412

Expenditure and revenue of general government

	1997	1998*	1999*	2000*
	DKK mio.			
Central government¹				
Current outlays	412 547	418 840	427 022	432 408
Capital outlays	12 761	13 337	12 393	13 013
Current revenue	420 061	434 010	456 377	456 323
Capital revenue	3 625	3 561	4 688	5 260
Current surplus ¹	7 514	15 171	29 355	23 915
Overall surplus ²	-1 622	5 395	21 649	16 162
Social security funds				
Current outlays	59 559	55 877	57 634	60 725
Capital outlays	775	848	1 074	1 143
Current revenue	70 495	68 044	74 231	79 749
Capital revenue	34	34	-	-
Current surplus ¹	10 936	12 167	16 597	19 024
Overall surplus ²	10 194	11 353	15 523	17 881
Local governments, total¹				
Current outlays	338 587	353 868	366 206	380 725
Capital outlays	12 071	11 635	12 153	13 615
Current revenue	344 349	359 894	376 761	395 099
Capital revenue	1 676	2 118	2 266	1 985
Current surplus ¹	5 762	6 026	10 555	14 375
Overall surplus ²	-4 633	-3 491	667	2 745
Of which:				
Counties				
Current outlays	77 146	82 060	85 290	89 408
Capital outlays	3 530	3 750	3 839	3 788
Current revenue	78 492	83 477	87 345	92 241
Capital revenue	268	241	244	256
Current surplus ¹	1 347	1 417	2 055	2 833
Overall surplus ²	-1 915	-2 092	-1 539	-698
Municipalities				
Current outlays	269 776	280 135	290 087	301 219
Capital outlays	8 542	7 885	8 319	9 833
Current revenue	274 191	284 744	298 586	312 760
Capital revenue	1 409	1 878	2 026	1 734
Current surplus ¹	4 416	4 609	8 499	11 541
Overall surplus ²	-2 717	-1 399	2 206	3 443

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

Table 413

Expenditure of general government sector, by type of transaction

	1997	1998*	1999*	2000*
	DKK mio.			
Total outlays	638 528	655 478	669 696	690 151
Current outlays, total	613 177	629 981	644 269	662 594
Final consumption expenditure, total	284 529	300 452	313 280	325 942
Compensation of employees	191 310	202 109	210 428	218 518
+ Consumption of fixed capital	25 796	25 939	26 159	26 517
+ Intermediate consumption	87 879	93 150	98 876	103 505
+ Social transfers in kind	14 172	15 006	15 430	16 139
+ Sales of goods and services	34 628	35 752	37 612	38 737
Income transfers, total	328 647	329 529	330 990	336 651
Interest, etc.	63 933	61 485	57 012	55 224
+ Subsidies	27 294	26 907	28 761	27 840
To public quasi-corporations	7 948	7 685	8 432	8 933
To other corporations	19 346	19 222	20 329	18 907
+ Other income transfers	237 421	241 137	245 217	253 588
To other levels of government	•	•	•	•
To households	210 264	211 773	214 869	221 491
To NPIHs ¹	2 955	3 295	4 215	5 070
To the rest of the world (a-d)	24 203	26 068	26 133	27 027
a. To the Faeroe Islands, net	978	1 003	1 039	1 071
b. To Greenland, net	2 747	2 821	2 939	3 069
c. To the EU	9 356	10 904	10 406	10 448
d. To others	11 121	11 340	11 748	12 440
Capital outlays, total	25 352	25 498	25 427	27 558
Non-financial capital accumulation, total	20 907	20 228	21 000	22 254
Acquisition of new fixed assets	20 606	19 812	20 531	22 448
+ Acquisition of buildings, and other existing investments, net	561	187	332	-28
+ Changes in inventories	47	70	1	-185
+ Acquisition of land and intangible assets, net	-306	159	136	19
Capital transfers, total	4 445	5 269	4 427	5 304
Investment grants and capital transfers	4 445	5 269	4 427	5 304
To public quasi-corporations	421	344	379	459
To other enterprises	3 006	2 872	2 936	3 837
To other levels of government	•	•	•	•
To households	769	918	876	807
To NPIHs ¹	135	101	140	137
To the rest of the world (a-d)	314	944	88	-
a. To the Faeroe Islands, net	-	900	-	-
b. To Greenland, net	41	23	21	36
c. To the EU	-	-	-	-
d. To others	73	110	76	27

¹ To non-profit institutions (households).

Table 414

Revenue of general government sector, by type of transaction

	1997	1998*	1999*	2000*
	DKK mio.			
Current plus capital revenue	642 469	668 735	707 536	726 939
Current revenue, total	637 389	663 344	700 776	719 907
Gross operating surplus	25 796	25 939	26 159	26 517
Withdrawals of income from quasi-corporations	6 770	6 767	6 702	5 991
Interest	33 390	34 637	31 205	33 837
Rents	1 088	1 255	1 036	1 334
Taxes on production and imports	195 210	210 688	218 772	220 116
Current taxes on income, wealth, etc.	338 562	345 593	369 628	379 793
Compulsory social security contributions	17 431	18 045	25 797	29 196
Voluntary social contributions	482	532	536	709
Imputed social contributions	11 244	11 783	12 293	12 906
Other income transfers	7 418	8 106	8 647	9 510
From other levels of government	•	•	•	•
From domestic private sector	6 201	6 663	7 460	8 554
From the rest of the world	1 217	1 443	1 187	956
From EU institutions	1 067	1 252	1 071	844
From others	151	191	116	112
Capital revenue, total	5 079	5 391	6 760	7 032
Capital taxes	2 153	2 164	2 387	2 861
Other capital transfers	2 926	3 227	4 373	4 171
From other levels of government	•	•	•	•
From domestic private sector	2 365	2 681	3 878	3 744
From the rest of the world	561	546	495	427
From EU institutions	557	546	495	427
From others	3	-	-	-
Current surplus (gross saving)	24 213	33 364	56 506	57 313
Overall surplus (net lending)	3 940	13 257	37 840	36 788

¹ Current and capital surplus = change in net debt.

Table 415

Expenditure of general government sector, by function

Expenditure	1997	1998*	1999*	2000*
	DKK mio.			
Total	638 528	655 478	669 696	690 151
Public services	77 522	82 753	84 384	87 293
General public services	47 791	51 749	52 783	55 104
General administration	19 714	20 791	22 059	23 729
External affairs	25 846	28 612	28 232	29 185
Other	2 230	2 346	2 493	2 190
Defence etc.	19 412	20 010	20 261	20 320
Law and order and safety	10 319	10 994	11 340	11 869
Social conditions	443 063	456 915	471 993	495 143
Education	83 362	88 731	94 777	102 311
Primary education	34 600	37 502	39 523	42 496
Secondary education	18 590	18 701	18 458	18 579
Institutions of higher education	16 081	17 737	18 586	19 816
Adult education	10 953	11 525	14 600	17 203
Subsidiary services	680	656	844	1 263
General administration	2 387	2 531	2 687	2 871
Other	71	79	79	83
Health	57 692	60 922	64 390	67 072
Hospitals etc.	42 398	44 708	46 926	48 860
Individual health services	14 272	14 957	16 150	16 882
General administration	787	901	982	1 033
Other	235	356	331	297
Social security and welfare services	274 802	279 259	282 972	293 325
Social security assistance	196 271	196 447	196 446	202 389
Welfare services	68 673	72 580	75 694	79 655
General administration	9 785	10 130	10 754	11 181
Other	73	102	79	100
Housing and community amenities	9 694	10 025	10 733	12 062
Housing	5 893	5 821	6 120	7 399
Community development	921	1 317	1 460	1 574
Sanitary services ¹	2 363	2 376	2 630	2 563
Other	517	512	523	526
Religious, recreational and cultural services	17 513	17 978	19 121	20 373
Religious services	5 028	5 417	5 711	5 913
Recreational services	5 184	5 104	5 440	6 439
Cultural services	7 052	7 183	7 691	7 702
Other services	249	274	279	319
Economic services	54 138	54 520	56 819	53 169
Energy supplies	2 739	3 077	3 174	2 947
Agriculture, forestry and fishing	3 522	3 659	3 928	3 784
Mining and quarrying, manufacturing and construction	2 519	2 120	2 270	1 946
Communications	25 420	25 481	25 955	26 503
Roads and transportation	15 580	15 546	15 684	16 069
Inland and coastal waterways	428	459	481	513
Public transport	9 389	9 459	9 772	9 894
Other	23	17	17	27
Commerce and industrial Development	19 937	20 184	21 493	17 990
Commerce etc.	2 246	2 245	2 322	2 080
General industrial development	17 686	17 927	19 154	15 872
Other	5	12	17	37
Other functions	63 805	61 290	56 500	54 546
Expenditure by unclassified functions	63 805	61 290	56 500	54 546

¹ Taxes on waste water have been calculated net.

Table 416
2000*

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

Expenditure	Central govern- ment	Social security funds	Counties	Munici- palities	Transfers within general govern- ment sector	General govern- ment sector
	DKK mio.					
Total	445 421	61 868	93 196	311 051	221 386	690 151
Public services	70 105	-	2 071	15 193	77	87 293
General public services	39 290	-	2 064	13 827	76	55 104
General administration	7 981	-	2 013	13 764	29	23 729
External affairs	29 182	-	-	9	5	29 185
Other	2 127	-	51	54	42	2 190
Defence etc.	20 320	-	-	-	-	20 320
Law and order and safety	10 495	-	7	1 367	1	11 869
Social conditions	248 973	59 502	84 640	277 893	175 865	495 143
Education	52 659	-	8 311	46 792	5 451	102 311
Primary education	5 954	-	1 764	37 568	2 790	42 496
Secondary education	12 434	-	5 698	760	313	18 579
Institutions of higher education	19 357	-	455	14	10	19 816
Adult education	12 609	-	41	6 872	2 319	17 203
Subsidiary services	637	-	146	496	16	1 263
General administration	1 584	-	209	1 082	4	2 871
Other	83	-	-	-	-	83
Health	2 600	-	58 902	12 100	6 530	67 072
Hospitals etc.	1 480	-	46 214	7 453	6 288	48 860
Individual health services	224	-	12 271	4 615	227	16 882
General administration	608	-	400	26	1	1 033
Other	288	-	17	6	13	297
Social security and welfare services	175 220	59 502	15 926	206 016	163 339	293 325
Social security assistance	170 523	55 403	1 653	133 092	158 282	202 389
Welfare services	4 042	-	13 743	66 915	5 046	79 655
General administration	555	4 099	529	6 010	11	11 181
Other	100	-	-	-	-	100
Housing and community amenities etc.	8 422	-	842	2 849	51	12 062
Housing	6 507	-	21	872	2	7 399
Community development	244	-	-	1 330	-	1 574
Sanitary services ¹	1 253	-	729	630	48	2 563
Other	418	-	92	17	1	526
Religious, recreational and cultural services	10 073	-	658	10 135	493	20 373
Religious services	5 735	-	-	186	8	5 913
Recreational services	1 372	-	108	4 963	4	6 439
Cultural services	2 647	-	551	4 986	482	7 702
Other	319	-	-	-	-	319
Economic services	34 134	-	6 009	15 389	2 363	53 169
Energy supplies	2 947	-	-	-	-	2 947
Agriculture, forestry and fishing	3 693	-	-	92	1	3 784
Mining and quarrying, manufacturing and construction	1 762	-	17	172	6	1 946
Communications	13 476	-	4 399	8 708	81	26 503
Roads and transport	5 374	-	2 999	7 760	65	16 069
Inland and coastal waterways	510	-	1	1	-	513
Public transport	7 565	-	1 398	947	16	9 894
Other	27	-	-	-	-	27
Commerce and industrial development	12 256	-	1 592	6 416	2 275	17 990
Commerce etc.	1 653	-	116	314	3	2 080
General industrial development	10 566	-	1 476	6 102	2 272	15 872
Other	37	-	-	-	-	37
Other functions	92 209	2 366	476	2 577	43 081	54 546

Expenditure by unclassified functions	92 209	2 366	476	2 577	43 081	54 546
---------------------------------------	--------	-------	-----	-------	--------	--------

¹ Taxes on waste water have been calculated net.

Table 417

Subsidies

	1997	1998*	1999*	2000*
	DKK mio.			
Subsidies, total	36 295	35 697	38 621	37 148
Analysed by recipients:				
Subsidies to quasi public corporations	7 948	7 685	8 432	8 933
Subsidies to other enterprises	19 346	19 222	20 329	18 907
Subsidies to EU schemes	9 001	8 790	9 860	9 309
Analysed by kind and scheme:				
1. Subsidies on products, total	17 728	17 586	19 188	18 582
a. EU schemes, total	7 809	7 675	8 506	7 973
Of which:				
Export subsidy schemes	2 858	2 495	3 519	2 992
Other EU schemes	4 951	5 180	4 987	4 981
b. Danish schemes, total	9 919	9 912	10 683	10 609
Of which:				
The Danish State Railways	5 948	5 818	6 208	6 248
Local government buses, etc.	728	738	770	1 112
2. Other subsidies on production, total	18 567	18 111	19 433	18 566
a. EU schemes, total	1 480	1 381	1 670	1 623
b. Danish schemes, total	17 086	16 730	17 763	16 943
Of which:				
Interest subsidies	4 645	4 686	4 748	4 872
Other private enterprises	3 339	3 638	4 564	5 057
Analysed by source of finance:				
a. EU schemes, total	9 289	9 056	10 176	9 597
b. EU share of EU schemes, total	9 001	8 790	9 860	9 309
c. Danish share of EU schemes, total	288	266	316	288
d. Danish schemes, total	27 006	26 641	28 445	27 552
e. Financed by Denmark, total	27 294	26 907	28 761	27 840

Table 418

Current transfers to households from the general government sector

	1997	1998*	1999*	2000*
	DKK mio.			
Current transfers, total	210 191	211 773	214 869	221 491
Social benefits other than social transfers in kind	196 493	197 492	199 046	205 453
Civil servants' pensions	12 491	13 129	13 849	14 557
Special pension schemes	2 691	2 930	3 197	3 403
Old-age and early-retirement pensions	81 110	82 685	83 538	85 147
Early-retirement pay	19 055	19 817	20 665	21 382
Unemployment benefit	23 660	19 547	17 373	17 510
Cash benefits under Social Asst. Act	15 724	16 040	15 761	17 185
Gross rehabilitation benefit	2 410	2 875	4 011	4 210
Sickness and maternity benefit	12 202	12 294	12 188	13 108
Child and youth allowances	4 587	4 731	5 003	5 240
Sabbatical leave, child care	2 113	1 782	1 823	1 884
Family allowance	9 365	9 946	10 344	10 830
Housing subsidies	8 193	8 474	8 658	8 644
Other transfers	2 894	3 243	2 634	2 354
Other current transfers, total	13 698	14 281	15 824	16 038
Education grants	6 753	7 277	7 767	8 223
Sabbatical leave, education	2 755	2 659	1 625	892
Other	4 190	4 345	6 433	6 923

Table 419 (continued)

Total taxation

	1998 [*]	1999 [*]	2000 [*]
	DKK mio.		
Total taxation	579 021	619 154	634 665
National accounts distribution:			
Danish schemes			
Taxes on production and imports	210 538	218 772	220 116
Current taxes on income, wealth etc.	345 743	369 628	379 793
Social contributions	18 045	25 797	29 196
Capital taxes	2 164	2 387	2 861
EU schemes			
Taxes on production and imports	2 531	2 570	2 700
Distribution by type of tax:			
Income taxes, total	341 343	364 411	374 389
Personal income tax	298 832	313 153	332 370
State income tax	70 592	74 113	74 319
County income tax	52 254	54 874	56 505
Municipality income tax	114 359	119 578	122 510
Church tax	3 676	3 889	4 093
Special contribution to labour market funds	51 507	53 664	57 188
Tax on imp. income from owner-occupied dwelling	•	•	8 500
Other personal income taxes	6 445	7 035	9 254
Corporation tax	32 689	36 578	30 707
Real interest tax	9 740	14 569	11 173
Property release and surrender tax	83	111	140
Compulsory fees, total	94	94	100
Compulsory contributions to social-security schemes	18 045	25 797	29 196
Social contributions from employees	13 929	21 672	24 801
Social contributions from employers	4 116	4 125	4 395
Other labour market contributions	4 705	3 878	2 216
Labour market contributions from employers	4 705	3 878	2 216
Taxes on wealth, real property, etc.	19 185	21 644	23 356
Inheritance tax and gift tax	2 164	2 387	2 861
Motor vehicle weight duty	5 431	6 461	6 930
Taxes on real property	11 590	12 796	13 565
Taxes on goods and services	195 561	203 237	205 278
VAT	113 832	118 981	124 090
Tax on wage totals	2 880	3 075	3 252
Customs and import duties	2 220	2 231	2 388
Taxes on specific goods	66 184	68 549	66 693
Vehicle registration duty	18 526	16 879	13 850
Petrol duty	8 921	9 912	10 004
Other energy taxes	19 424	22 186	22 983
Pollution duties	4 154	4 293	4 220
Tobacco duties	7 520	7 663	7 630
Duties on beer, wine and spirits	4 312	4 188	4 532
Other taxes on specific goods	3 327	3 428	3 474
Taxes on specific transactions	7 139	6 693	4 233
Stamp duty	6 092	5 845	4 156
Other taxes on specific transactions	1 047	848	77
Taxes on specific services	3 247	3 671	4 570
Turnover tax on football pools etc.	912	907	954
Tax on insurance of vehicles and leisure craft	1 410	1 507	1 543
Other taxes on specific services	925	1 257	2 073
Other duties	58	37	53
Other production taxes	88	93	130

Table 419

Total taxation

	1998 [*]	1999 [*]	2000 [*]
	DKK mio.		
Distribution by receiving sub-sector			
Central government	374 372	396 894	394 596
Social security funds	18 043	25 794	29 193
Counties	55 782	58 755	63 530
Municipalities	128 293	135 141	144 645
Supranational authorities (EU)	2 531	2 570	2 700
	pct.		
Tax incidence¹, total	49,5	50,4	48,2
Taxes on production and imports	18,2	18,0	16,9
Current taxes on income, wealth, etc.	29,6	30,1	28,9
Compulsory contribution to social security	1,5	2,1	2,2
Taxes on capital	0,2	0,2	0,2

¹ Taxes and duties in percentage of gross domestic product.

Table 420

Danish official aid to developing countries

	1999 ¹	2000	2001 ²
Total official aid	11 343 600	12 051 100	12 736 000
Bilateral aid, total	5 520 700	6 160 700	6 380 900
Projects and project aid			
Africa	2 305 700	2 443 100	2 333 100
Asia	838 100	855 100	1 080 800
Latin America	267 300	309 400	347 600
Special project aid	161 500	175 200	179 000
Grants through NGOs	913 800	857 000	966 400
Transitional assistance to the western Balkans	13 000	225 300	240 000
Personnel	551 900	587 100	599 000
Loans	•	•	•
Various credit facilities	57 700	245 500	250 000
Other bilateral activities	323 600	349 000	193 000
Human rights and democratising	72 700	67 000	72 000
Refugees ²	•	•	•
IFU's share deposits, etc.	15 400	47 000	120 000
Multilateral aid, total	5 266 200	5 265 900	5 735 100
United Nations Development Programme	519 300	513 700	520 600
United Nations Children's Fund (UNICEF)	202 600	205 500	203 000
United Nations Population and Health Programme	356 200	358 300	371 000
United Nations Agricultural and Food Programme	235 200	241 600	214 000
Global environmental programmes	131 300	134 800	155 500
Other United Nations aid programmes	273 200	232 100	226 900
World Bank Group	698 700	835 700	586 400
Regional banks	89 100	104 300	58 000
Regional and other funds	331 800	229 400	313 000
EU development aid	248 700	284 100	367 500
Multilateral regional aid and temporary aid	164 500	192 500	239 100
International development studies	91 700	90 200	95 000
Various multilateral contributions	112 500	131 700	140 100
Humanitarian organizations	234 200	246 600	252 000
Extraordinary humanitarian contributions and			
International Humanitarian Emergency	881 000	955 300	670 000
Common EU aid	387 600	465 000	381 000
Contributions to international organisations	39 900	45 300	42 000
Kosovo refugees	268 900	•	•
Current expenditure	547 000	607 600	600 000
Purchases of real property	9 700	16 900	20 000

¹ Due to reclassifications as the result of new accounts in the 2000 Budget, the figures are not strictly comparable with the corresponding figures in the annual accounts for 1999. ²Grants according to the Danish appropriation act.

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

Table 421

Bilateral official aid to developing countries 2000

	Programme and project aid	Other grants, aid ¹	Total		Programme and project aid	Other grants, aid ¹	Total
	DKK mio.				DKK mio.		
Total	4 008,03	1 295,66	6 160,72	Indonesia	2,05	8,57	11,32
Africa. total	2 559,01	251,01	3 059,28	Iran	-	0,49	0,49
Africa	0,82	10,26	26,33	Jordan	-	1,26	1,27
Angola	-	-	14,99	Kazakhstan	-	-	0,41
Benin	150,99	6,11	157,10	China	-	62,01	62,01
Botswana	180,08	11,12	197,79	Kyrgyzstan	-0,25	1,65	2,66
Burkina Faso	224,03	10,80	241,84	Laos	-	0,13	6,08
Cameroun	7,92	0,04	7,96	Maldives	-	15,66	15,66
Central African Republic	-	-	0,02	Middle East	5,23	0,43	6,02
Cap Verde	-	-	0,17	Mongolia	1,37	0,64	8,12
Egypt	222,98	16,03	239,02	Nepal	147,86	26,05	189,13
Eritrea	75,14	11,05	89,22	Pakistan	-	0,11	9,16
Ethiopia	-0,30	0,11	20,74	Philippines	23,79	26,37	70,67
Gambia	0,27	-0,07	0,20	Sri Lanka	-	-	0,16
Ghana	282,04	13,51	308,11	South-east Asia	-	-	0,78
Guinea-Bissau	1,69	0,39	2,47	Tajikistan	-	-	0,54
Kenya	50,45	16,31	72,61	Thailand	2,09	165,92	175,02
Lesotho	-	-0,62	-0,05	Vietnam	240,96	49,26	311,58
Liberia	-	0,15	0,70	Yemen	-	0,83	0,83
Madagascar	1,12	0,06	1,28	Latin-America total	313,40	49,36	537,13
Malawi	146,80	16,97	176,40	Argentina	-	0,16	0,16
Mali	0,05	-	0,45	Bolivia	115,19	12,73	162,81
Mozambique	244,60	32,23	305,73	Brazil	-	0,17	0,17
Namibia	-0,04	7,61	12,80	Central America	17,10	4,45	39,53
Niger	30,69	1,89	39,27	Chile	-	0,39	0,91
Nigeria	-	-0,01	0,20	Columbia	-	0,92	0,92
Rwanda	-	2,59	9,74	Costa Rica	-	5,83	5,83
SADCC	9,86	1,26	16,83	Cuba	-	-	-0,01
Sahel	1,77	-	1,77	Dominican Rep.	-	-	1,33
Senegal	-	0,13	6,36	Ecuador	2,16	3,50	8,51
Sierra Leone	-	-	0,21	El Salvador	0,05	4,13	18,66
Somalia	-	0,19	1,40	Guatemala	4,77	1,99	41,16
Sudan	-0,23	1,29	4,92	Guyana	3,05	-	3,05
Swaziland	-	0,06	0,06	Haiti	-	-	0,57
South Africa	51,66	4,93	65,45	Honduras	9,63	-	23,76
Tanzania	465,92	32,57	524,53	Latin America	-	-	1,32
Tunesia	-	0,06	0,06	Mexico	-	0,42	0,42
Uganda	362,88	27,86	434,63	Nicaragua	161,46	14,47	214,15
West Africa	-	2,76	2,76	Panama	-	-	0,43
Zambia	150,12	13,64	169,83	Peru	-	0,21	12,33
Zimbabwe	121,74	19,76	146,33	South America	-	-	1,14
East Africa	-	0,78	0,93	The Balkans total	225,31	5,71	231,03
Asia. total	899,74	447,21	1 512,62	Albania	25,64	1,94	27,58
Afghanistan	-	0,33	2,58	The Balkans	16,48	-	16,48
Armenia	-	-	1,15	Kosovo	150,37	1,17	151,54
Asia	6,88	9,89	23,97	Macedonia	7,62	2,6	10,23
Bangladesh	203,97	28,85	272,30	Serbia-Montenegro	25,20	-	25,20
Bhutan	56,07	12,05	68,12	Not broken down by country²	10,58	542,38	820,65
Cambodia	-	0,04	3,14				
Gaza Strip	45,84	12,07	64,47				
India	163,88	24,59	204,97				

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