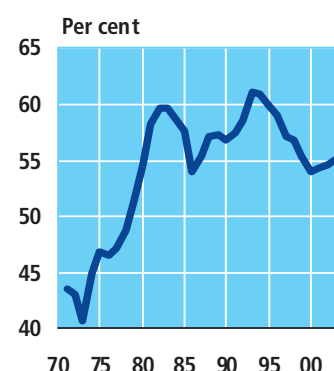


Public finance

1. Developments in the general government sector

Figure 1
Current and capital
expenditure as a per cent
of GDP
1971-2003



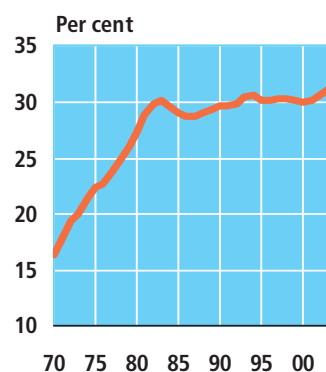
Stagnation since 1983

Since 1970 the general government sector has undergone considerable development. Current and capital expenditure accounted for an increasing proportion of GDP at factor cost during the 1970s. In 1971 it accounted for about 43 per cent of GDP, and in 1983 this percentage had risen to about 60 per cent. However, after 1983 this growth more or less corresponded to general economic growth and the proportion of GDP at factor cost has remained almost constant. Even though, there is some variation from year to year. There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home, which they used to take care of, are now looked after by the general government sector (e.g. care of children and the elderly). Since 1994 there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. However, there has been a slight increase since 2000. In 2003 current and capital expenditure accounted for 54 per cent of GDP.

Part of the public sector

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

Figure 2
Employment in the general government sector as a per cent of total employment 1970-2003



Number employed by the public sector has increased

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

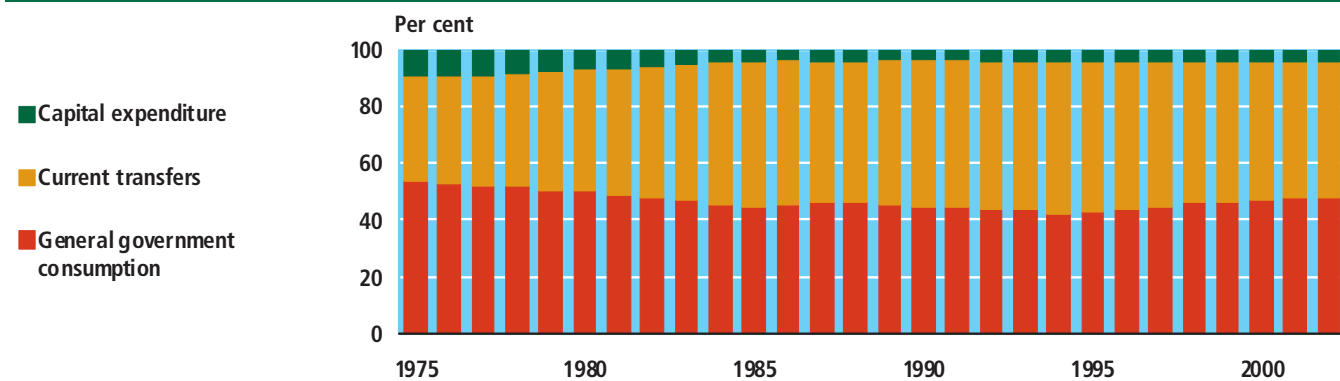
Expenditure by type of transaction

In addition to the change in public expenditure as a proportion of GDP, there has also been change in the composition of expenditure. Expenditure by type of transaction shows that general government consumption until 1994 comprises a falling proportion of total expenditure. General government consumption primarily comprises salaries and purchases of goods used in production. In the latest period 1994-2002, there has been a slight increase in general government consumption proportion of total expenditure.

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

Figure 3

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



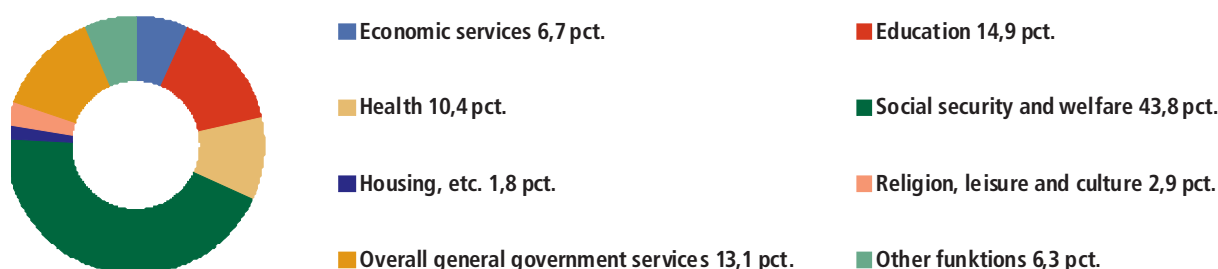
Expenditure by function

Figure 4 analyses general government expenditure by function. 73.9 per cent of expenditure in 2003 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 (43.8 per cent), which includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.9 per cent and 10.4 per cent of total expenditure, respectively. Expenditure on housing, religion, leisure, and culture only accounts for 1.8 per cent and 2.9 per cent, respectively.

Figure 4

Current and capital expenditure by function 2003

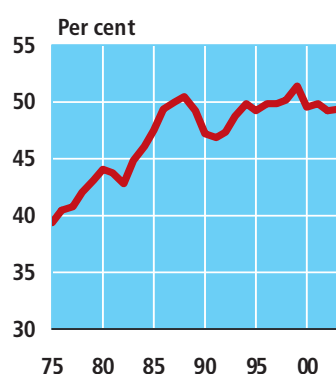


Expenditure on overall general government services amounts to 13.1 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure which historically has been the basis for the general government sector. Furthermore, 6.7 per cent of expenditure was spent on the economic services and 6.3 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 have been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

2. Funding general government expenditure

Figure 5
Taxes and duties as a per cent of GDP 1971-2003



The tax and duties as per cent of GDP slightly lower

The growth in the general government sector is reflected in a greater need for funding where taxes and duties in particular play a decisive role. This can be seen in the tax burden which increased from 43.2 per cent in 1971 to 50.4 per cent in 1988. The period following and up to now has shown an almost constant tax burden. In 2003 the taxes amounted to 49.3 per cent of GDP.

No changes in the tax structure

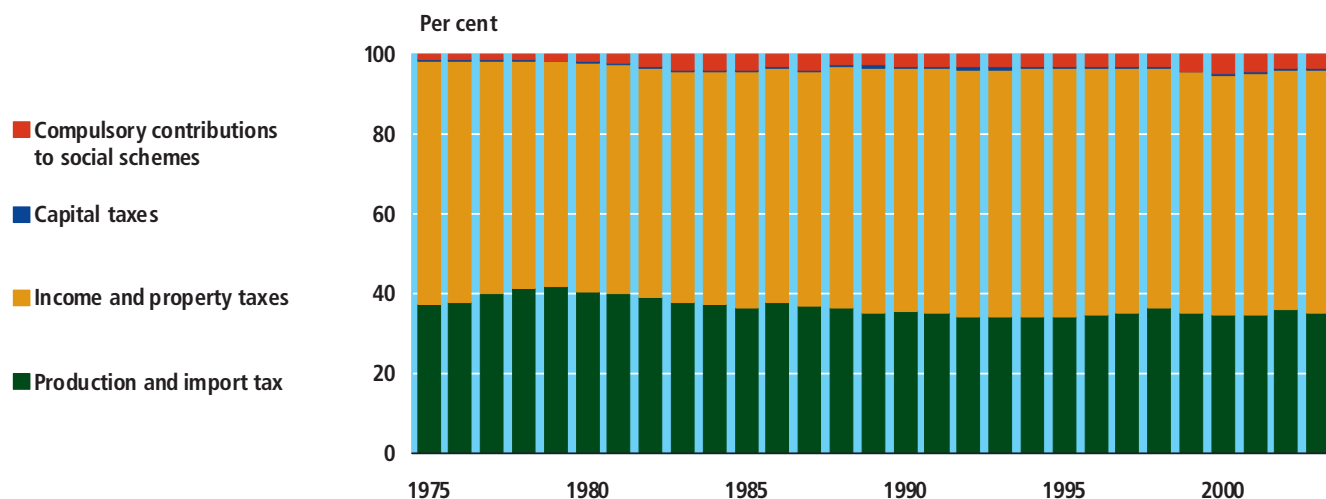
Despite the increase in the tax burden, the tax structure has not changed very much since 1971. Income and property taxes have accounted for the largest part of total tax. In 2003 they amounted to 60.9 per cent of total taxes, against 55.2 per cent in 1971. Income and property taxes are taxes on incomes earned by individuals and enterprises. (e.g. personal taxes, social security contributions, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

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

Public finance

Figure 6

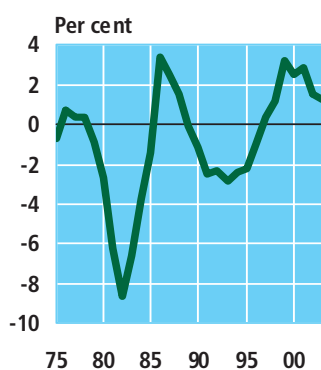
National accounts distribution of total taxes and duties 1975-2003



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).

3. Developments in public finances

Figure 7
Public-sector surplus (net lending) as a per cent of GDP 1971-2003



Changes in the economic cycle

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

Surplus on public finances since 1997

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

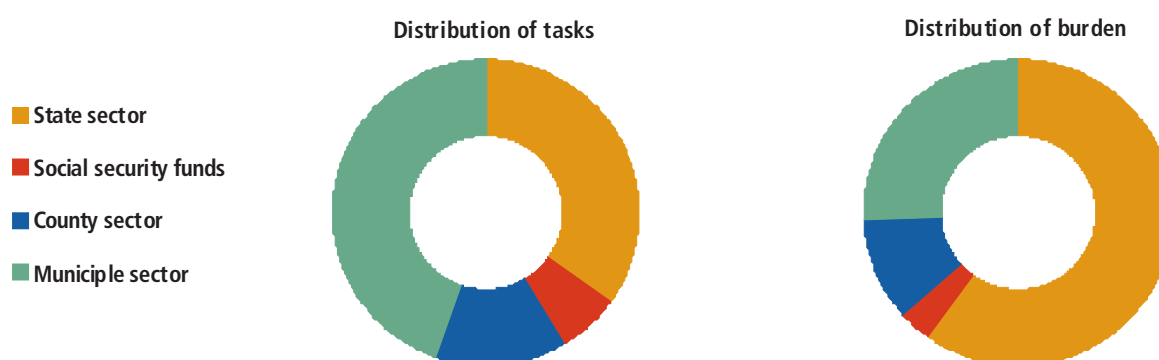
New rules account for fall in the surplus in 2002

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

4. Distribution of tasks and burden between sub sectors

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

Figure 8 Distribution of tasks and burden between sub sectors 2003



In Denmark there is a high degree of division of responsibilities between the individual sub sectors. This division of responsibilities can be described by distributing expenditure according to tasks and burden. The distribution of tasks shows expenditure according to the sector which is responsible for such tasks in relation to the public. The distribution of burden shows the final distribution of expenditure between sectors after transfers between the individual sectors.

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

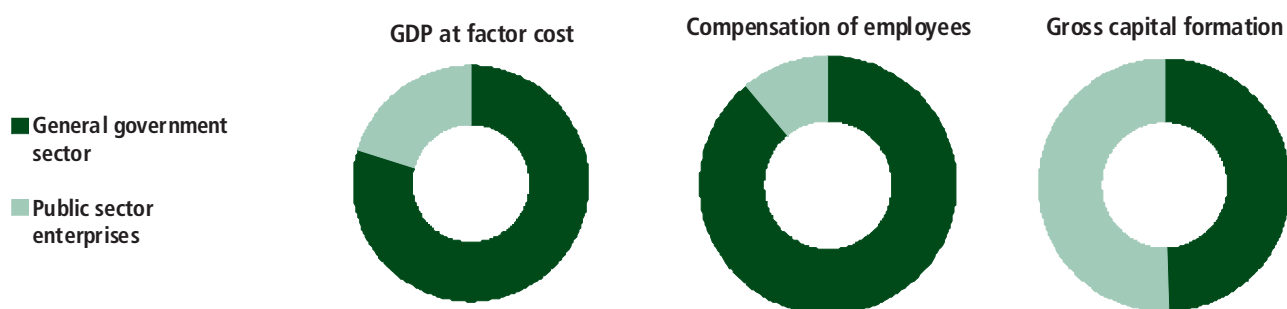
5. The public sector

21 per cent of GDP at factor cost in the public sector is created by public enterprises. Public enterprises employ only a relatively small proportion of all public employees in that no more than 11 per cent of total pay is paid by public enterprises. On the other hand, nearly half (51 per cent) of gross capital formation takes place in the public enterprises.

Public finance

Figure 9

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



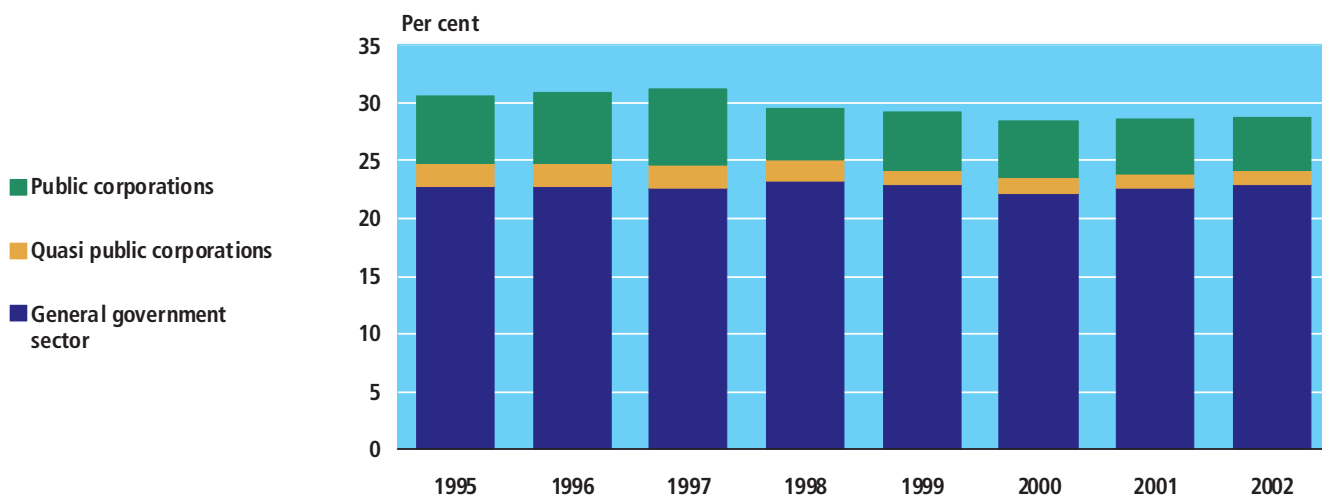
Public enterprises are quasi public corporations and public corporations. Together with the general government sector, these make up the public sector. Quasi public corporations are public institutions which are operated under market conditions and their accounts can be separated from the other state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

The size of the public sector remains almost constant

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

Figure 10

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



6. International comparisons

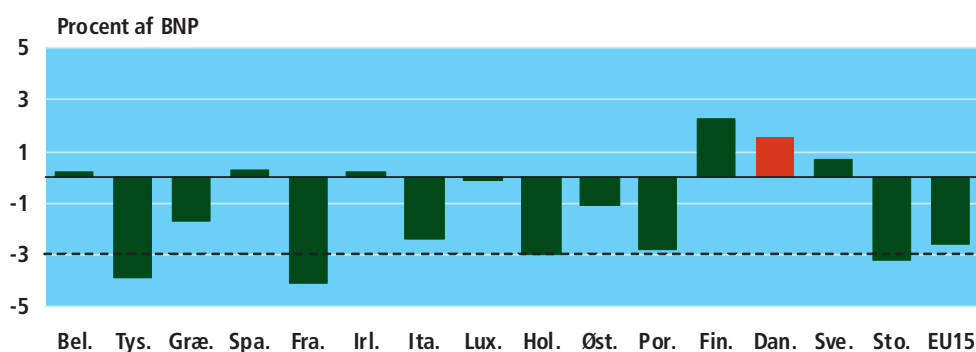
Public EMU deficit/surplus in the EU

The public EMU deficit/surplus and EMU debt in the EU serve as guide to the fiscal situation in the EU and are used in connection with what is known as the procedure for disproportionately large deficits. The procedure prescribes that the total government-budget deficit of the EU member states must not exceed the GDP by more than 3 pct., and EMU debt must not exceed the GDP by more than 60 pct. However, it is acceptable that EMU debt is above 60 pct. of the GDP, if it is declining, at a satisfactory rate, getting close to 60 pct. Furthermore, a deficit of over 3 pct. of the GDP is acceptable, if the situation is temporary.

In 2003, Finland and Denmark (1.5 pct.) accounted for the highest public EMU surplus, while Germany, France and UK had a deficit above the limit of 3 pct. EU 15 accounted for an EMU deficit of 2.6 pct. in 2003.

Figure 11

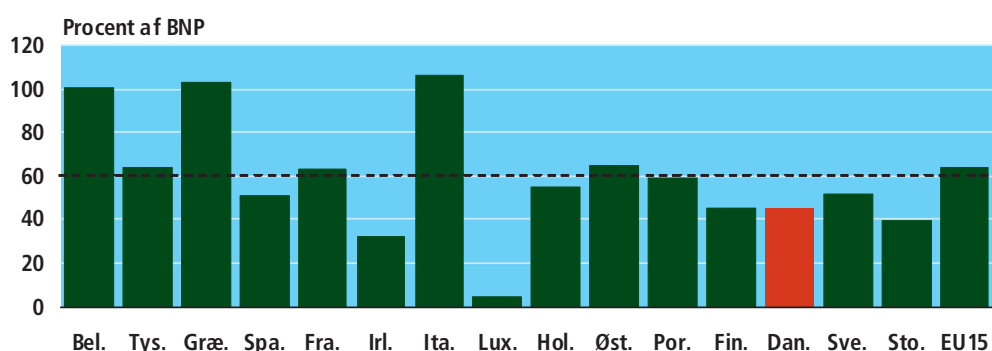
EMU deficit (-) / surplus (+) as a percentage of the GDP, EU 2003



Since 1993, Denmark's EMU debt as a percentage of the GDP has declined and has made up less than 60 pct. of the GDP since 1998. France's EMU debt has exceeded the limit of 60 pct. compared to 2002. EU15 had an EMU debt of 64.0 pct. in 2003.

Figure 12

EMU debt as a percentage of the GDP, EU 2003



EMU debt is a consolidated statement of selected liabilities (at nominal value) for the general government sector. These liabilities comprise: 1) notes and coins and deposits, 2) securities, except shares and 3) loans. A more complete statement is the so called net debt (at market value), which is published, together with the

financial accounts for the general government sector. Net debt is the difference between total financial assets and liabilities.

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.

Table 408

Central government finance. Summary

	2003*			2004*		
	Expenditure	Revenue	Net expenditure	Expenditure	Revenue	Net expenditure
	DKK mio.					
§ 1. Queen Margrethe II	58.5	•	58.5	59.7	•	59.7
§ 2. Members of the Royal House	7.9	•	7.9	8.1	•	8.1
§ 3. Danish Parliament	787.2	•	787.2	770.6	•	770.6
§ 5. Prime Minister's Department	121.2	•	121.2	113.1	•	113.1
§ 6. Royal Danish Ministry of Foreign Affairs	12 631.3	55.0	12 576.3	12 792.3	1 456.2	11 336.1
§ 7. Ministry of Finance	3 227.4	825.8	2 401.6	3 903.3	1 178.2	2 725.1
§ 8. Ministry of Economic and Business Affairs	5 005.1	3 372.1	1 633.0	4 166.8	7 225.9	-3 059.1
§ 9. Ministry of Taxation	3 414.6	129.8	3 284.8	3 526.7	138.2	3 388.5
§ 11. Ministry of Justice	10 454.4	2 706.8	7 747.6	11 194.8	2 532.0	8 662.8
§ 12. Ministry of Defence	17 522.8	25.7	17 497.1	17 448.4	23.7	17 424.7
§ 15. Ministry of Social Affairs	96 520.8	32.0	96 488.8	100 229.4	32.7	100 196.7
§ 16. Ministry of the Interior and Health	38 970.9	9.8	38 961.1	48 911.1	9.8	48 901.3
§ 17. Ministry of Employment	83 183.3	-133.6	83 316.9	88 973.3	-6.6	88 979.9
§ 18. Ministry of Refugee, Immigration and Integration Affairs	5 387.3	•	5 387.3	3 943.2	•	3 943.2
§ 19. Ministry of Science, Technology and Innovation	12 614.1	421.8	12 192.3	13 159.9	408.9	12 751.0
§ 20. Ministry of Education	30 173.2	30.8	30 142.4	30 682.2	25.9	30 656.3
§ 21. Ministry of Culture	3 895.7	•	3 895.7	4 070.7	76.5	3 994.2
§ 22. Ministry of Ecclesiastical Affairs	434.0	•	434.0	543.5	•	543.5
§ 23. Ministry of the Environment	1 824.4	36.0	1 788.4	1 574.1	34.0	1 540.1
§ 24. Ministry of Food, Agriculture and Fisheries	2 936.4	•	2 936.4	2 453.5	•	2 453.5
§ 28. Ministry of Transport	7 819.8	597.1	7 222.7	8 035.2	643.2	7 392.0
§ 34. Labour Market Funds	•	81 373.0	-81 373.0	•	82 390.3	-82 390.3
§ 35. General reserves	6 431.7	1 000.0	5 431.7	6 688.0	1 000.0	5 688.0
§ 36. Pensions	11 475.8	•	11 475.8	12 087.7	•	12 087.7
Total	354 897.8	90 482.1	264 415.7	375 335.6	97 168.9	278 166.7
§ 37. Interests	41 950.0	7 648.0	34 302.0	37 339.3	7 851.0	29 488.3
§ 38. Taxes and duties	26 851.6	342 995.0	-316 143.4	27 672.8	349 800.0	-322 127.2
Total	423 699.4	441 125.1	-17 425.7	440 347.7	454 819.9	-14 472.2
Surplus	•	17 425.7	-17 425.7	•	14 472.2	-14 472.2
Current investment and lending budget	•	11 061.0	-11 061.0	•	10 036.3	-10 036.3
§ 40. Bond purchases. etc.	13 828.1	•	13 828.1	5 098.2	•	5 098.2
§ 41. Changes in investment portfolio. etc.	•	-7 195.1	7 195.1	•	-2 732.8	2 732.8
§ 42. Repayment of central government debt	-9 962.2	•	-9 962.2	2 205.3	•	2 205.3
Total	3 865.9	3 865.9	0	7 303.5	7 303.5	0

Source: Appropriation Act 2004.

Table 409 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2002	Budget 2003	Appropriation accounts 2004
		DKK mio.		
§ 1.	Queen Margrethe II	55.0	58.5	59.7
	1. Central government grants	55.0	58.5	59.7
§ 2.	Members of the Royal House	7.5	7.9	8.1
	1. Civil list (apanage)	7.5	7.9	8.1
§ 3.	Danish Parliament	748.8	787.2	770.6
	1. Expenditure in connection with the Danish Parliament	562.6	590.1	567.7
	2. The Ombudsman	34.9	38.6	39.8
	3. Auditing	151.4	158.5	163.1
§ 5.	Prime Minister's Department	117.5	121.2	113.1
	1. Joint expenditure	117.5	121.2	113.1
§ 6.	Royal Danish Ministry of Foreign Affairs	13 016.9	12 631.3	12 792.3
	1. Foreign service, etc.	1 116.7	742.6	1781.8
	2. International organizations	360.6	361.4	383.6
	3. Official assistance to developing countries	11 106.6	11 129.3	10 523.5
	4. Danish Export Council	433.0	398.0	103.4
§ 7.	Ministry of Finance	2 658.1	3 227.4	3 903.3
	1. Public economics	-834.7	-340.2	281.7
	2. Greenland and the Faroe Islands	3 492.8	3 567.6	3 621.6
	Greenland	2 877.3	2 952.1	3 006.1
	The Faroe Islands	615.5	615.5	615.5
§ 8.	Ministry of Economics and Business Affairs	5 560.5	5 005.1	4 166.8
	1. Joint expenditure	148.5	169.9	171.5
	2. Business adjustment and consumer conditions	500.0	453.5	420.5
	3. Industry development and housing	658.6	653.0	444.3
	4. Subsidized housing construction, etc.	2 612.1	2 282.7	1 898.7
	5. Statistics	209.4	216.2	227.4
	6. Energy	1 081.9	846.9	616.8
	7. Shipping	350.0	382.9	387.6
§ 9.	Ministry of Taxation	3 413.3	3 414.6	3 526.7
	1. Joint expenditure	179.5	156.7	143.7
	2. Administration	3 233.7	3 257.9	3 383.0
§ 11.	Ministry of Justice	10 453.4	10 454.4	11 194.8
	1. Joint expenditure	244.2	243.1	252.7
	2. Administration of police service	6 819.3	6 821.7	7 282.3
	3. Criminal administration system	1 797.0	1 789.0	2 022.3
	4. Administration of justice	1 592.9	1 600.6	1 637.5
§ 12.	Ministry of Defence	17 645.2	17 522.8	17 448.4
	1. Joint expenditure	158.5	265.5	243.3
	2. Military defence	17 276.6	17 040.5	16 988.3
	3. Civil activities	210.2	216.8	216.8
	Administration of Danish waters, etc.	193.8	207.5	206.8
	Other civil activities	16.3	9.3	10.0

Source: Appropriation Act 2004.

Table 409 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2002	Budget 2003	Appropriation accounts 2004
		DKK mio.		
§ 15.	Ministry of Social Affairs	93 360.4	96 520.8	100 229.4
1.	Joint expenditure	7 292.4	7 625.0	8 304.5
2.	Family/young persons' allowances	2 157.0	2 182.4	2 276.8
	Family/young persons' allowances	1 978.9	2 017.4	2 083.1
	Other family allowances	178.1	165.0	193.7
3.	Individual rent subsidies	6 480.3	6 442.4	6 719.6
	Rent subsidies paid to pensioners	5 359.3	5 469.1	5 696.6
	Other individual rent subsidies	1 121.0	1 201.5	1 250.2
	Repayment, depreciations etc. for rent allowance loan, rent subsidies loan and tenant's deposit loan etc..	-	-228.2	-227.2
4.	Cash benefits	1 128.6	1 221.8	1 315.3
	Temporary cash benefits, etc.	273.7	283.7	298.7
	Help to refugees	112.3	130.8	114.6
	Benefits for the care of children	712.0	715.6	776.6
	Benefits for the care of disabled adults	21.3	85.6	115.1
	Survivor's benefits	9.4	6.1	10.3
5.	Benefits for and care of the disabled	99.9	136.8	255.0
	Benefits for and care of the disabled	8.1	-	-
	Benefits for and care of the disabled	91.7	136.8	255.0
6.	Other social security schemes	835.1	944.0	1 047.9
	Reception centres	352.7	360.3	333.5
	Benefits for psychiatric patients who are not hospitalised	136.3	141.7	145.3
	Benefits for socially maladjusted groups	346.1	442.0	569.1
7.	Social security pension payments	75 367.2	77 968.4	80 310.3
	Old-age pension	59 842.9	62 209.6	65 119.5
	Highest and intermediate early retirement pension	17 181.8	16 711.3	17 297.9
	Ordinary early retirement pension	5 421.8	5 433.1	4 335.6
	Personal pension supplement	801.2	1 000.1	880.9
	ATP contribution on early retirement pension and supplementary pension	49.6	266.4	293.5
	Transfers from the Social Pension Fund	-7 930.0	-8 140.0	-8 370.0
	Early retirement pension	-	487.9	752.9
§ 16.	Ministry of Interior and Health	39 476.7	38 970.9	48 911.1
1.	Joint expenditure	1 102.2	1 133.9	1 207.6
2.	Prevention	56.0	73.0	98.3
3.	Education and research	231.6	302.5	213.7
4.	The primary health service	20.4	31.3	23.4
5.	Hospitals, etc.	2 427.1	1 550.5	2 129.4
6.	Emergency services	431.7	433.1	422.9
7.	Grants, etc. to local governments	35 207.8	35 446.6	44 815.8
§ 17.	Ministry of Employment	77 820.6	83 183.3	88 973.3
1.	Joint expenditure	25.4	-28.1	508.0
2.	Working environment	1 159.9	1 119.5	1 052.0
3.	Labour market-related social assistance	56 527.9	61 749.1	68 628.2
	Joint expenditure	478.4	576.1	649.5
	Unemployment benefit	17 874.7	19 400.0	23 000.0
	Early retirement pay	20 908.0	22 339.0	24 735.0
	Transitional benefits	1 969.8	1 450.0	975.0
	Cash benefits	4 412.6	4 399.2	5 056.1
	Maternity benefits	5 328.2	7 894.0	8 211.0
	Sickness benefits	5 439.7	5 565.0	5 900.9
	Repayments	116.5	125.8	100.7

Table 409 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget	Accounts 2002	Budget 2003	Appropriation accounts 2004
	DKK mio.		
4. Labour-market services	20 107.4	20 342.8	18 785.1
Joint expenditure	110.2	110.4	95.3
Public employment offices and business services	965.1	1 037.2	923.7
Active employment efforts	13 930.9	15 936.2	14 648.0
Active labour market policy	2 401.0	373.8	278.9
Active social policy	2 327.2	2 533.9	2 569.4
Other employment-creating schemes	372.9	351.3	269.8
§ 18. Ministry of Refugee, Immigration and Integration Affairs	5 568.1	5 387.3	3 943.2
1. Joint expenditure	340.6	349.9	332.2
2. Asylum applicant	1 241.2	1 063.1	697.9
3. Integration	3 986.3	3 974.3	2 913.1
Integration programme and Danish classes	3 754.5	3 794.7	2 760.3
Efforts concerning integration on the labour market	66.4	58.1	66.7
Efforts concerning building areas	106.3	62.6	25.6
Other integration initiatives etc.	59.0	58.9	60.5
§ 19. Ministry of Science, Technology and Innovation	12 098.3	12 614.1	13 159.9
1. Joint expenditure	997.1	807.1	700.2
2. Research and further education	9 123.9	9 685.9	10 215.8
3. Danish Research Council and research training	915.0	1 113.2	1 257.7
4. Research institutions	387.8	346.4	370.4
5. Information technology, telecommunic.	37.8	51.3	41.9
6. Competence and technology	636.6	610.2	573.9
§ 20. Ministry of Education	28 883.7	30 173.2	30 682.2
1. Administration, etc.	95.6	1 480.9	1 357.2
2. Basic school	2 317.8	2 352.9	2 069.2
3. Vocationally-oriented youth education	4 683.3	4 907.2	6 127.5
4. General and vocational upper-secondary education	2 054.0	2 053.8	2 105.0
5. Other youth education, etc.	704.5	645.8	619.6
6. Further education, etc.	4 070.0	3 920.8	3 988.4
7. Community education and adult, and further education and training	3 205.9	2 570.6	2 392.3
8. Cross-disciplinary and international activities	653.9	622.2	637.5
9. Assistance schemes, etc.	11 098.7	11 619.0	11 385.5
State Education Fund's financial assistance to students	8 808.2	9 271.8	9 712.1
Transport assistance	146.9	149.1	150.9
Adult education assistance	1 610.9	1 615.0	631.0
Other assistance schemes	532.7	583.1	891.5

Table 409 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2002	Budget 2003	Appropriation accounts 2004
		DKK mio.		
§ 21.	Ministry of Culture Affairs	3 751.3	3 895.7	4 070.7
	1. Joint expenditure	198.7	215.1	249.1
	2. Artistic and literary activities	1 499.5	1 598.2	1 656.1
	Financial assistance to artists, authors, etc.	282.6	503.1	553.9
	Music	262.9	193.9	181.2
	Theatres	605.0	549.3	561.5
	Films	348.9	351.9	359.5
	3. Preservation and presentation of the cultural heritage	1 281.1	1 295.1	1 354.8
	Libraries	555.9	567.6	581.9
	Archives, etc.	131.4	143.9	148.2
	Museums, etc.	593.8	583.6	624.7
	4. Further education	763.6	786.9	809.1
	5. Radio and TV	8.4	0.4	1.6
§ 22.	Ministry of Ecclesiastical Affairs	423.6	434.0	543.5
	1. Joint expenditure	41.1	41.3	45.9
	2. The Danish National Church	379.9	390.2	495.1
	3. Churches and cemeteries	2.6	2.5	2.5
§ 23.	Ministry of Environment	1 545.5	1 824.4	1 574.1
	1. Joint expenditure	152.6	160.1	138.9
	2. Environmental protection	773.1	680.5	506.3
	3. Environmental surveys	147.5	145.2	123.7
	4. Forest and nature management	165.9	531.1	510.7
	5. Geological research and surveys	145.6	137.7	126.7
	6. Map production	160.8	169.8	167.8
§ 24.	Ministry of Food, Agriculture and Fisheries	2 971.0	2 936.4	2 453.5
	1. Joint expenditure	192.6	225.2	206.2
	2. General farming and fishing	1 148.4	1 155.9	859.1
	3. Control, combating of diseases and research	1 667.6	1 560.8	1 394.5
	4. Market schemes	-37.6	-5.5	-6.3
§ 28.	Ministry of Transport	6 847.4	7 819.8	8 035.2
	1. Joint expenditure	1 035.7	1 056.3	601.4
	2. Road traffic	710.1	669.6	769.7
	3. Aviation and meteorology	199.9	92.6	53.9
	4. Ports, coasts, and ferry services	140.2	128.2	166.7
	5. Railway traffic	4 761.5	5 873.1	6 443.5
§ 34.	Labour market funds	-81 581.1	-81 373.0	-82 390.3
	1. Unemployment benefit fund	-81 581.1	-81 373.0	-82 390.3
§ 35.	General reserves	5 502.8	6 431.7	6 688.0
	1. Reserves, etc.	-	1 461.7	1 425.0
	VAT rebates	5 502.8	4 970.0	5 263.0
§ 36.	Pensions	9 320.1	11 475.8	12 087.7
	1. Civil servants' pensions	2 588.0	2 616.1	2 722.7
	2. Employees with civil servants' pensions			
	Public limited companies, public utilities etc.	506.7	2 338.7	2 389.7
	3. State-guarantees pension schemes	5 082.5	5 346.9	5 751.9
	4. Pension schemes excl. public servants' pensions	0.6	-0.1	-0.3
	5. Indexed pension schemes	1 144.1	1 125.0	1 170.0
	6. Administrative expenditure, etc.	-1.8	49.2	53.7

Table 409 (continued)

Specification of central government finance, net expenditure

Current, investment and lending budget		Accounts 2002	Budget 2003	Appropriation accounts 2004
		DKK mio.		
§ 37.	Interests	45 135.6	41 950.0	37 339.3
1.	Interest on central government debt	42 325.0	39 409.5	34 894.9
	Domestic central government debt	39 771.2	36 203.3	33 270.5
	Foreign central government debt	2 553.8	3 206.2	1 624.4
2.	Adjustment of provisions	2 810.6	2 540.5	2 444.4
3.	Accounts with the Danish National Bank and the Mortgage Bank, etc.	-5 416.2	-5 276.7	-4 779.0
4.	Social Pension Fund	335.8	623.4	106.8
5.	Interest on bond purchases, etc.	-2 429.7	-2 994.7	-3 178.8
6.	Regulation of provisions	-402.3	-	-
7.	Interest on bond purchases, etc., plant	58.0	36.1	12.2
§ 38.	Taxes and duties	-342 139.9	-341 197.0	-349 800.0
1.	Taxes on income and wealth	-128 170.8	-118 498.5	125 063.0
	Personal taxation	-85 513.2	-79 222.9	-72 256.4
	Family allowance	-11 768.0	-12 300.0	-12 580.0
	Corporation tax, etc.	-34 790.3	-32 586.0	-34 317.0
	Pensions profits tax	-2 352.3	-1 800.0	-12 900.0
	Stamp duties etc.	-5 421.0	-4 800.0	-5 500.0
	Other taxes	-93.8	-89.6	-89.6
2.	Customs and excise duties	-212 468.2	-220 922.5	-222 767.0
	Value added tax	-130 234.0	-136 735.0	-139 950.0
	Duties on energy products, etc.	-31 115.0	-31 425.0	-31 875.0
	Duties on motor vehicles	-24 574.3	-26 435.0	-25 275.0
	Environmental taxes	-9 280.9	-9 556.0	-9 161.0
	Duties on gambling, etc.	-1 901.4	-1 895.0	-2 010.0
	Other excise duties	-15 362.5	-14 876.5	-14 496.0
3.	Labour market contributions	-3 591.1	-3 795.0	-3 720.0
4.	EU schemes	-2 139.1	-2 395.0	-2 120.0
5.	Interest earned, etc.	118.2	200.0	-480.0
6.	Transfer to other sections	4 057.0	4 214.0	4 350.0
§ 40.	Bond purchases etc.	8 909.1	13 828.1	5 098.2
1.	Purchase, etc. of bonds	-0.1	-	-
2.	Purchases of government loans	8 926.3	13 836.1	5 103.2
3.	Inconvertible mortgage-credit loans	-17.2	-8.0	-5.0
§ 41.	Changes in investment portfolio, etc.	-20 080.2	-7 195.1	-2 732.8
1.	Depreciation of loss on bond issue	-95.2	-140.3	990.9
2.	Changes in investment portfolio	-19 334.8	-7 147.4	-3 704.0
3.	Currency exchange adjustments	-650.2	92.6	-19.7
§ 42.	Repayment of central government debt	-3 232.9	-9 962.2	2 205.3
1.	Repayment of domestic debt	-9 541.8	3 971.8	6 127.3
2.	Repayment of foreign debt	-22.8	0.8	-
3.	Borrowing from Danmarks Nationalbank	6 331.7	-13 934.8	-3 922.0

Table 410

Central government assets and liabilities

	2001		2002	
	1 January	31 December	1 January	31 December
DKK in million				
Assets				
Assets, total	466 619,5	489 742,5	500 339,2	532 925,2
Fixed assets	219 489,3	218 854,5	222 179,3	230 542,9
Properties and plants, total	95 548,0	97 543,1	100 896,8	99 309,9
Lending and accounts receivable	114 972,5	117 654,6	117 655,7	126 056,4
Securities	7 486,7	5 500,6	5 470,6	5 172,2
Loss on bond issue, government loans	1 482,2	-1 843,8	-1 843,8	4,5
Domestic government debt	1 424,0	-2 050,9	-2 050,9	-646,9
Foreign government debt	-46,9	-25,9	-25,9	29,8
Relending	105,1	233,0	233,0	621,6
Current assets	98 972,3	122 748,1	130 020,0	154 636,0
Operating assets	245,7	205,2	218,0	248,0
Stock-in-trade	50,1	65,2	68,3	95,0
Debtors	65 329,6	77 541,1	84 797,1	106 220,9
Accounts with Danmarks Nationalbank	31 332,3	39 620,5	39 620,8	45 952,3
Cheque accounts (arrears)	-948,5	267,5	267,5	-272,5
Ministry of Finance's ordinary account	41 069,5	49 053,2	49 053,2	57 311,1
Government institutions' accounts with Danmarks Nationalbank	-8 788,7	-9 700,2	-9 700,2	-11 086,3
Liquid balance	2 014,5	5 316,1	5 316,1	2 119,8
Other assets	148 158,0	148 139,8	148 139,8	147 746,3
Assets of special funds	148 157,9	148 139,9	148 139,9	147 746,3
Social Pension Fund	146 950,1	146 938,0	146 938,0	146 602,1
Other funds	1 207,8	1 201,9	1 201,9	1 144,2
Liabilities				
Liabilities, total	466 619,5	489 742,5	500 339,2	532 925,2
Net capital	-525 918,7	-500 738,2	-497 375,8	-474 247,3
Balance	-525 918,7	-500 738,2	-497 375,8	-474,247,3
Long-term debt	705 649,0	679 957,7	679 929,2	680 143,0
Domestic government debt	589 149,2	561 763,2	561 763,2	561 509,4
Foreign government debt	84 376,5	83 794,7	83 794,7	83 729,4
Mortgage debt	90,8	1 834,5	1 834,9	29,9
Other long-term debt	32 032,5	32 565,3	32 536,4	34 874,2
Short-term debt	138 731,4	162 383,2	169 645,9	179 283,2
Short-term domestic government debt	36 846,0	49 224,0	49 224,0	63 404,0
Short-term foreign government debt	832,3	-	-	0,7
Periodic interest on government debt	14 772,5	12 465,9	12 465,9	9 258,6
Renounced commitment	65 617,0	66 160,2	73 422,9	75 269,1
Account with special funds	1 441,9	714,2	714,2	407,6
Creditors	19 221,6	33 818,9	33 818,9	30 943,1
Other liabilities	148 158,0	148 139,8	148 139,8	147 746,3
Capital for special funds	148 158,0	148 139,8	148 139,8	147 746,3

Source: Government accounts 2001 and 2002.

Table 411

Central government net borrowing requirement

	2000	2001	2002
	DKK mio.		
Net borrowing requirement	-26 999	-22 870	3 232
+Discount on new issue, foreign loans	-20	22	45
+Revaluation of foreign loans, etc.	-913	911	-210
+Discount on new issues, domestic loans	2 431	-773	3 727
+Changes in the social pension fund stock of government loans	-880	-3 162	-3 658
=Change in central government debt	-26 381	-25 872	3 136
Total indebtedness of central government per 31 December	571 560	545 688	548 824
Total domestic debt, net	486 431	461 893	465 094
Bonded debt, total	587 149	566 563	577 709
a. Ordinary bonds	506 992	494 875	497 938
b. Short-term debt certificates	81 257	70 788	79 371
c. Premium bonds	900	900	400
The Social Pension Fund stock of government bonds	-106 312	-109 474	-113 132
Liabilities to Danmarks Nationalbank, net	-31 332	-39 621	-45 952
Treasury bills	36 846	49 224	63 404
Total foreign bonded debt, net	85 209	83 795	83 730
Total domestic and foreign borrowing¹	79 994	94 862	130 990
Repayment of domestic and foreign loans, total	106 993	116 465	127 100
a. Repayment of domestic loans	90 687	97 130	102 879
b. Repayment of foreign loans	15 659	19 335	24 221
Domestic borrowing, total	69 571	78 103	108 618
a. Ordinary bonds	65 672	86 391	114 950
b. Borrowing from Danmarks Nationalbank	3 899	-8 288	-6 332
Foreign borrowing, total	10 423	16 759	22 373

¹ At nominal value.

Source: Government accounts.

Table 412

Central government debt and borrowing

	1993	2002
	per cent of GDP	
Total central government debt	65.8	40.4
Domestic debt	62.4	46.0
Foreign debt	18.2	6.2
	DKK mio.	
Total central government borrowing	162 541	137 323
Domestic debt	135 013	114 950
Foreign debt	27 528	22 373

Table 413

Expenditure and revenue of social security funds

	Unemployment insurance funds		Labour Market Supplementary Pension Fund ¹		Employees' Guarantee Fund		All social security funds	
	2002*	2003*	2002*	2003*	2002*	2003*	2002*	2003*
	DKK mio.							
Current expenditure	56 433	62 721	4 204	7 105	612	446	61 249	70 272
Consumption expenditure	3 173	3 213	466	503	41	45	3 680	3 761
Real interest, etc.	-	-	-	-	5	5	5	5
Income transfers to households	40 692	46 927	3 738	4 069	566	396	44 996	51 392
Income transfers to central government	12 568	12 581	-	2 533	-	-	12 568	15 114
Current revenue	56 784	63 453	18 391	22 556	404	699	75 579	86 708
Interests and dividends, etc.	82	80	12 057	15 945	-	-	12 139	16 025
Compulsory contributions	15 969	16 300	6 334	6 612	288	516	22 591	23 428
Transfers from central government	40 732	47 072	-	-	-	-	40 732	47 072
Other current transfers	-	-	-	-	116	183	116	183
Current surplus (gross saving)	351	732	14 187	15 452	-208	253	14 330	16 437
Capital outlays, net	201	378	713	507	-	-	914	885
Overall surplus (net lending)	150	354	13 474	14 945	-208	253	13 416	15 552

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

Table 415

Local government accounts 2002

	Counties ¹		Copenhagen and Frederiksberg		Other municipalities		All Denmark ¹	
	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue
	DKK mio.							
Balance, total	108 369	108 369	51 349	51 349	256 517	256 517	416 122	416 122
Current items, total	98 320	22 680	43 653	10 292	225 591	50 017	367 564	82 989
Housing and community amenities	799	241	1 395	433	5 538	2 180	7 732	2 854
Public utilities etc.	5	5	4 736	5 665	14 745	17 327	19 486	22 997
Traffic and infrastructure etc.	4 773	2 056	516	260	6 086	1 762	11 375	4 078
Education and culture	11 589	3 574	4 281	575	44 477	5 303	60 347	9 452
Of which								
Primary and lower secondary	4 106	2 408	2 721	167	36 763	4 169	43 590	6 744
Hospital services and public health insurance	58 289	6 474	7 842	6	•	•	66 131	6 480
Social and health services	17 813	9 907	21 310	2 895	133 013	20 743	172 136	33 545
Of which:								
Public assistance and care	12	0	3 832	71	16 682	325	20 526	396
Child day care	479	445	4 180	1 077	25 248	6 899	29 907	8 421
Residential care and preventative measures for children	3 367	1 862	1 186	120	8 326	1 625	12 879	3 607
Institutions and measures for elderly or handicapped	9 268	5 438	6 078	825	39 846	7 617	55 192	13 880
Early retirement pension and personal supplements	-	-	1 581	6	14 251	275	15 832	281
Daily-cash unemployment benefits	-	-	809	10	6 966	118	7 775	128
Rent allowances etc.	1	-	1 238	25	8 235	218	9 474	243
Labour-market measures etc.	522	149	658	81	3 256	541	4 436	771
Other social and health services	4 164	2 013	1 748	680	10 203	3 125	16 115	5 818
Administration etc.	5 052	423	3 573	458	21 732	2 702	30 357	3 583
State refunds, total	-	554	-	4 540	-	27 971	-	33 065
Capital items, total	2 786	312	2 870	794	14 032	4 281	19 688	5 387
Housing and community amenities	97	97	1 114	753	3 417	3 151	4 628	4 001
Public utilities etc.	0	5	786	12	2 782	491	3 568	508
Traffic and infrastructure etc.	664	32	200	9	1 163	147	2 027	188
Education and culture	345	23	408	11	3 363	88	4 116	122
Hospital services and public health insurance	1 292	91	-	-	-	-	1 292	91
Social and health services	312	55	268	3	2 839	351	3 419	409
Administration etc.	76	9	94	6	468	53	638	68
Interests²	311	454	528	397	1 466	1 745	2 305	2 596
Repayment of loans	1 114	•	2 410	•	4 646	•	8 170	•
Financing	4 701	84 369	1 888	35 213	9 266	172 503	15 855	292 085
Loans ²	•	1 883	•	1 260	•	8 843	•	11 986
General grants	-	9 861 ³	-	4 201 ⁴	-	28 665	-	42 727 ³
Settlement of VAT	4 701	-	1 888	-	9 266	-	15 855	-
Taxes	-	72 625	-	29 752	-	134 995	-	237 372
Financial changes⁵	1 137	-	-	113	1 516	-	2 540	-

Note. Expenditure is exclusive of VAT.

¹ Including Greater Copenhagen Authority. ² Excluding capital losses in connection with loans. In 2002 the capital losses amounted to DKK 115 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 increase in liquidity of DKK 0.9 bn. and an increase in the other financial net wealth of DKK 1.6 bn.

For further information visit www.statbank.dk/reg31

Table 415

Current and capital expenditure and revenue of local government¹
2002

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Admini- stration etc.	Total
DKK mio.								
Net expenditure, total	5 506	-449	9 138	54 890	60 852	141 597	27 343	298 877
Gross expenditure, total	12 361	23 055	13 402	64 462	67 423	175 552	30 994	387 249
Calculated costs	0	0	0	-	-	0	0	0
Depreciations	-	1 511	1	-	-	0	0	1 512
Stock changes	-	-0	-	-	-	-	-	-0
Appropriations	-	4	-	-	-	-	-	4
Return on investments	-1	13	1	-	-	-	-	13
Other calculated expenditure	-	12	1	-	-	-	0	13
Calculated revenue	0	-	-	-	-	-	0	0
Set-off account	-	-1 539	-3	-	-	-0	-0	-1 542
Compensation of employees²	2 455	2 043	2 722	37 689	25 413	68 783	18 729	157 834
Intermediate consumption	1 934	8 920	1 871	4 727	6 448	8 124	1 561	33 585
Food	14	3	5	273	342	1 593	141	2 371
Fuels and lubricants	435	6 912	613	1 106	626	1 158	191	11 041
Purchase of land and buildings	869	16	68	121	1	351	3	1 429
Acquisitions	68	69	238	154	491	241	130	1 391
Other consumption goods	548	1 920	947	3 073	4 988	4 781	1 096	17 353
External services	6 689	11 395	7 895	17 412	19 397	30 762	8 065	101 615
VAT-exempt services	1 445	1 761	3 203	3 111	4 114	6 944	1 876	22 454
Building contractors and craftsmen	2 626	3 761	3 219	3 950	1 565	3 567	561	19 249
Payments to central government	168	121	38	2 898	1 048	99	11	4 383
Payments to other local authorities	162	61	320	4 611	10 437	15 284	138	31 013
Other services	2 288	5 691	1 115	2 842	2 233	4 868	5 479	24 516
Grants and transfers	1 252	163	1 132	4 518	16 116	67 368	2 790	93 339
Civil servant pensions	156	155	88	338	637	331	2 332	4 037
Other transfers to persons	80	7	7	675	15 433	65 015	83	81 300
Other grants and transfers	1 016	1	1 037	3 505	46	2 022	375	8 002
Financial expenses	31	493	12	-	-	354	-	890
Internal expenditure and revenue³	0	41	-230	116	49	161	-151	-14
Regarding compensation of employees	296	322	587	113	21	1 368	17	2 724
Regarding intermediate consumption	18	47	20	6	472	65	14	642
Regarding services	299	81	402	162	309	274	52	1 579
Internal revenue	-613	-409	-1 239	-165	-753	-1 546	-234	-4 959
Gross revenue, total	6 855	23 504	4 264	9 572	6 571	33 955	3 651	88 372
Revenue	6 813	23 343	4 244	9 456	6 346	33 005	3 553	86 760
Rent received	913	1	16	93	97	900	37	2 057
Sales of goods and services	622	14 428	2 687	2 417	661	11 893	428	33 136
Payments from central government	636	42	394	509	1 180	1 767	411	4 939
Payments from other local authorities	155	27	223	4 920	3 831	15 261	225	24 642
Other revenue	4 487	8 845	924	1 517	577	3 184	2 452	21 986
Financial receipts	42	161	20	116	225	950	98	1 612

Note. Expenditure is exclusive of VAT.

¹Including Greater Copenhagen Authority Council. ²Income deducted from the Daily Cash Benefits Fund. ³Internal expenditure and revenue are transfers within the individual municipality unit.For further information visit www.statbank.dk/reg11

Table 416

Financial assets and liabilities of local authorities 2002

	Counties ¹	Copenhagen and Frede- riksberg municipalities	Other muni- cipalities	All Denmark ¹
	DKK mio.			
Assets, total	15 263	17 415	69 560	102 238
Liquid assets	3 667	2 688	9 061	15 416
Of which:				
Cash in hand	39	29	105	173
Bank deposits etc.	-414	1 879	231	1 696
Mortgage credit association bonds	2 844	388	5 562	8 794
Local government bonds	0	-	481	481
Central government bonds etc.	1 193	392	2 641	4 226
Liquid assets issued in other EU-countries	5	-	41	46
Short-term claims on central govt.	1 063	766	1 700	3 529
Other short-term claims	5 755	4 903	20 575	31 233
Long-term claims	3 647	6 856	20 552	31 055
Advances concerning utilities etc.	-1	1 979	5 267	7 245
Assets concerning settlement of debt for others	-1	31	3 797	3 827
Assets of trust funds etc.	1 133	192	8 608	9 933
Liabilities, total	15 263	17 415	69 560	102 238
Short-term debt to banks	286	-	1 359	1 645
Short-term debt to central government	343	1 807	5 882	8 032
Other short-term debt	9 032	3 220	19 010	31 262
Long-term debt	8 760	11 940	36 033	56 733
Of which:				
Domestic debt, total	8 760	5 233	36 927	50 920
Of which:				
Non-profit institutions with contract	253	400	896	1 549
Central govt. and Mortgage Bank	3 154	1 193	280	4 627
Other municipalities and counties	4	1	157	162
Local Gov. Pension Fund	-	-	37	37
Other insurance companies	0	-	1	1
Mortgage credit	135	492	1 686	2 313
Local Gov. Credit Association	4 616	2 837	21 015	28 468
Banks	453	-	3 859	4 312
Public issues of bonds	-	-	-	-
Other domestic long-term debt	1	210	500	711
Long-term debt, dwellings for the elderly	72	100	8 334	8 506
Long-term debt, gains from ferry service	72	-	162	234
Foreign debt, total	-	5 778	3 269	9 047
Of which:				
Public issues of bonds	-	5 778	9	5 787
Other foreign long-term debt	-	-	3 260	3 260
Liabilities of trust funds etc.	1 138	888	9 042	11 068
Liabilities concerning settlement of debt to others	-3	681	6 194	6 872
Balance account	-4 293	-192	-12 123	-16 608

¹ Including Greater Copenhagen Authority.

For further information visit www.statbank.dk/reg4

Table 417

Accounts of counties 2002

	Expenditure (gross)				Revenue		Expenditure –revenue	Balance sheet items at end of year		
	Current items		Capital items Total	Total ¹	Of which			= Financial changes (net revenue)	Liquid funds	Long- term liabilities
	Total	Of which			Current and capital items	Taxes				
DKK mio.										
All counties	98 320	58 289	17 813	2 786	102 242	23 546	72 625	-1 135	3 667	8 760
Copenhagen Development Council	2 650	-	-	81	2 763	1 389	-	-32	282	-
Copenhagen County	12 906	7 912	2 464	327	13 232	2 875	12 236	1	599	2 590
Frederiksborg County	7 061	4 191	1 498	104	7 217	1 418	7 019	-52	14	760
Roskilde County	4 201	2 677	702	173	4 479	865	4 074	-104	209	513
West Zealand County	6 563	4 020	1 237	218	6 810	1 880	4 205	-29	-92	655
Storstrøms County	5 950	3 302	1 489	105	6 287	1 758	3 608	-232	121	396
Bornholms County	987	558	180	54	1 044	236	531	-2	-2	57
Funen County	10 038	6 350	1 637	245	10 266	2 429	6 585	16	792	427
South Jutland County	4 721	2 895	733	152	4 864	769	3 444	10	36	264
Ribe County	4 088	2 512	730	180	4 307	722	3 113	-39	143	294
Vejle County	6 683	3 980	1 283	342	7 153	1 600	4 955	-128	480	679
Ringkøbing County	5 022	2 861	932	80	5 323	1 015	3 767	-221	410	354
Århus County	13 394	8 344	2 389	406	13 938	3 910	9 252	-138	238	799
Viborg County	4 800	2 838	989	56	4 874	1 047	3 174	-18	102	284
North Jutland County	9 256	5 849	1 550	263	9 685	1 633	6 662	-167	335	688

Note. Expenditure is exclusive of VAT.

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

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

Table 418 (continued) **Accounts of municipalities 2002**

	Expenditure (gross)				Revenue			Expendi- ture – revenue = Financial changes (net revenue)	Balance sheet items at end of year	
				Capital items Total	Total ²	Of which			Liquid funds	Long- term liabilities
	Current items									
	Total	Of which								
		Education and culture	Social and health services			Current and capital items	Taxes			
DKK mio.										
All municipalities	269 244 ¹	48 758	154 323	16 902	287 545	97 894	164 747	-1 398	11 750	51 207
Copenhagen	37 803	3 521	18 522	2 515	40 109	13 898	24 581	209	2 172	9 333
Frederiksberg	5 849	760	2 788	356	6 300	1 727	5 171	- 95	516	1 678
Copenhagen County, total	30 357	6 260	17 688	2 159	32 846	9 925	22 733	-329	1 569	5 360
Albertslund	1 897	408	998	50	1 975	736	906	-27	-8	328
Ballerup	2 589	454	1 704	203	2 818	919	1 707	-25	31	484
Brøndby	1 891	417	1 161	104	1 980	552	965	15	247	266
Dragør	531	105	302	35	595	149	522	-29	-9	162
Gentofte	3 021	565	1 744	340	3 338	1 042	3 504	22	124	901
Gladsaxe	3 045	624	1 800	347	3 441	1 045	2 118	-51	204	389
Glostrup	1 071	219	593	51	1 112	380	680	10	71	153
Herlev	1 351	294	817	55	1 402	399	820	5	113	96
Hvidovre	2 450	421	1 530	151	2 637	719	1 537	-36	165	392
Høje Tåstrup	2 392	550	1 377	188	2 535	725	1 430	45	32	494
Ishøj	1 239	245	670	98	1 420	488	557	-82	38	441
Ledøje-Smørum	394	119	194	64	449	123	376	9	41	75
Lyngby-Tårnbæk	2 283	505	1 263	114	2 484	723	2 212	-87	132	360
Rødovre	1 924	387	1 148	55	1 976	634	1 130	3	-57	260
Søllerød	1 320	323	716	119	1 486	372	1 852	-46	121	263
Tårnby	1 698	336	978	72	1 826	554	1 190	-55	309	3
Vallensbæk	486	127	235	17	519	135	456	-17	18	172
Værløse	775	161	458	96	853	230	771	17	-3	121
Frederiksborg County, total	17 864	3 787	9 989	1 224	19 370	6 095	12 862	-282	524	3 786
Allerød	957	264	499	64	1 104	290	949	-83	110	205
Birkerød	924	232	509	66	1 003	273	905	-13	77	175
Farum	1 111	221	516	194	1 259	238	676	46	-111	371
Fredensborg-Humlebæk	893	183	523	49	949	305	699	-8	-9	224
Frederikssund	853	201	488	88	942	280	575	-1	-47	160
Frederiksværk	1 048	210	598	98	1 137	406	572	9	36	338
Græsted-Gilleleje	896	204	505	57	960	318	612	-8	22	165
Helsingør	821	151	511	37	885	290	600	-26	36	129
Hillerød	3 404	557	1 983	208	3 640	1 339	2 096	-28	68	536
Hundested	1 930	391	1 065	117	2 096	809	1 250	-48	64	473
Hørsholm	456	90	270	16	468	137	268	4	24	52
Jægerspris	1 015	235	544	34	1 141	308	1 193	-91	143	69
Karlebo	449	80	278	41	480	137	279	10	-13	82
Skibby	1 033	242	594	12	1 043	323	619	2	29	265
Skævinge	298	58	181	5	324	97	192	-22	26	67
Slangerup	232	60	123	16	241	69	159	7	-7	40
Stenløse	378	92	207	61	427	135	273	12	11	112
Ølstykke	580	147	305	15	618	173	482	-23	25	162
	586	169	290	46	653	168	463	-21	40	161

Note. Expenditure excluding VAT

¹ Incl. hospital service for Copenhagen (DKK 6.564 mio.) and Frederiksberg (DKK 1.278 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.

For further information visit www.statbank.dk/reg31 og reg4

Table 418 (continued) **Accounts of municipalities 2002**

	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.										
Roskilde County, total	10 654	2 439	5 919	887	11 416	3 912	7 213	125	327	2 180
Bramsnæs	381	81	231	23	426	127	273	-22	2	65
Greve	2 056	492	1 146	62	2 156	697	1 436	-38	44	401
Gundsø	567	156	305	51	606	157	488	12	6	86
Hvalsø	328	89	178	35	359	101	231	3	6	59
Køge	2 008	434	1 130	269	2 127	781	1 115	151	65	175
Lejre	302	84	160	27	326	102	262	3	27	48
Ramsø	385	91	227	29	395	108	280	19	69	57
Roskilde	2 926	567	1 599	221	3 143	1 278	1 804	4	0	901
Skovbo	557	148	312	49	626	197	383	-21	22	182
Solrød	739	216	382	80	808	234	637	11	70	80
Vallø	405	81	249	41	444	130	304	3	16	126
West Zealand County, total	14 220	2 762	8 664	812	15 232	5 127	8 040	-200	610	2 664
Bjergsted	384	68	245	34	445	153	190	-27	6	134
Dianalund	339	63	220	6	360	122	171	-15	15	59
Dragsholm	653	128	412	22	682	226	378	-7	-6	141
Fuglebjerg	311	66	193	16	312	107	160	15	-9	26
Gørlev	288	50	176	9	295	99	161	2	-3	41
Hashøj	265	47	167	30	274	82	161	22	-8	61
Haslev	636	134	374	35	677	195	399	-7	23	167
Holbæk	1 643	328	1 027	74	1 783	589	994	-64	35	380
Hvidebæk	244	47	155	11	260	78	138	-5	9	30
Høng	375	71	247	23	394	137	195	4	0	17
Jernløse	231	51	134	9	253	71	149	-14	-3	42
Kalundborg	1 093	182	631	152	1 241	487	584	3	150	183
Korsør	999	178	619	41	1 040	347	515	-1	74	172
Nykøbing-Rørvig	402	52	244	19	412	164	209	9	-15	56
Ringsted	1 415	331	795	71	1 535	486	833	-49	66	267
Skælskør	542	111	316	16	592	193	313	-34	34	85
Slagelse	1 772	317	1 089	98	1 883	683	931	-14	88	298
Sorø	688	134	444	36	772	249	447	-48	116	254
Stenlille	242	54	145	5	247	69	134	1	-2	35
Svinninge	275	63	165	13	302	94	164	-14	22	40
Tornved	461	99	275	18	464	169	236	15	19	77
Trundholm	553	105	343	23	576	193	325	0	-2	23
Tølløse	409	83	248	51	433	134	253	28	1	76
Storstrøm County, total	12 783	2 236	7 784	739	13 548	5 026	6 465	-25	480	2 699
Fakse	589	98	386	31	632	224	332	-13	15	116
Fladså	301	67	182	23	335	97	182	-10	14	62
Holeby	214	37	142	2	215	72	100	1	-4	15
Holmegård	308	74	176	54	413	109	184	-53	2	140
Højreby	210	37	132	4	218	77	96	-4	10	59
Langebæk	256	51	158	5	260	83	139	1	19	64
Maribo	654	119	344	15	662	296	274	7	0	96
Møn	539	101	338	36	595	191	283	-20	50	119

Table 418 (continued) **Accounts of municipalities 2002**

	Expenditure (gross)				Revenue			Expenditure – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
Storstrøm County (continued)										
Nakskov	968	139	630	108	1 040	436	365	36	-35	392
Nykøbing-Falster	1 375	214	812	89	1 430	601	620	33	-35	279
Nysted	268	48	158	5	273	98	126	0	-8	85
Næstved	2 221	377	1 383	132	2 335	886	1 210	19	244	412
Nørre Alslev	383	75	243	19	403	112	209	-1	49	62
Præstø	332	60	200	9	370	156	186	-28	33	116
Ravnsborg	320	40	201	51	329	121	135	42	-16	112
Rudbjerg	183	26	118	2	186	68	87	-1	6	41
Rødby	429	55	253	13	453	198	170	-11	28	41
Rønnede	293	58	171	17	314	89	185	-4	5	65
Sakskøbing	446	63	292	24	468	169	208	1	22	112
Stevns	501	110	302	33	535	183	297	0	36	92
Stubbekøbing	309	53	198	18	321	108	154	7	7	42
Suså	337	81	193	15	365	120	206	-13	19	70
Sydfalster	296	57	174	9	296	97	179	9	29	7
Vordingborg	1 051	196	598	25	1 100	435	538	-23	-10	100
Bornholm County, total										
Allinge-Gudhjem	359	68	213	26	376	120	169	9	0	41
Hasle	302	63	172	4	300	107	139	6	6	85
Neksø	396	64	244	28	406	132	199	18	33	92
Rønne	819	132	493	42	871	358	384	-9	35	124
Åkirkeby	327	57	206	19	328	112	149	17	1	94
Funen County, total										
Assens	494	90	314	76	536	180	259	34	-1	92
Bogense	304	59	182	13	314	100	156	3	5	64
Broby	269	60	165	3	280	85	160	-9	11	4
Egebjerg	366	84	215	9	379	120	201	-4	-5	54
Ejby	442	89	271	26	463	150	240	4	10	59
Fåborg	767	134	489	36	827	289	434	-24	6	94
Glamsbjerg	279	72	161	19	296	99	145	2	3	58
Gudme	287	55	188	6	298	109	134	-5	10	32
Hårby	203	46	122	7	210	58	122	-1	7	19
Kerteminde	529	119	282	66	685	224	301	-89	12	202
Langeskov	269	60	143	43	284	101	155	28	22	33
Marstal	165	27	93	15	173	65	71	6	9	41
Middelfart	924	179	554	72	1 013	351	571	-15	67	183
Munkebo	282	56	167	19	302	104	149	-2	0	48
Nyborg	891	151	611	36	881	290	471	46	9	286
Nørre Åby	227	51	136	5	239	76	131	-7	26	26
Odense	9 454	1 779	5 631	421	9 861	3 621	4 920	16	49	1 170
Otterup	479	96	284	10	493	169	262	-4	-3	35
Ringe	502	104	301	20	524	172	264	-2	17	36
Rudkøbing	365	67	234	7	382	138	169	-10	16	52

Table 418 (continued) **Accounts of municipalities 2002**

	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.										
Funen County (continued)										
Ryslinge	315	65	196	11	325	100	164	1	24	9
Svendborg	2 179	367	1 326	141	2 350	849	1 110	-28	108	883
Sydlangeland	197	38	116	17	216	68	98	-2	2	71
Søndersø	473	111	286	11	492	156	286	-8	11	36
Tommerup	326	79	191	33	360	100	188	-2	16	101
Tranekær	160	28	100	6	180	65	82	-13	8	53
Ullerslev	218	47	120	24	249	81	122	-8	18	62
Vissenbjerg	290	56	191	8	303	101	151	-6	14	32
Ærøskøbing	183	29	105	6	183	58	91	6	4	56
Ørbæk	283	53	183	19	295	93	147	6	2	36
Årlev	369	83	222	25	397	129	234	-3	29	41
Årup	241	47	151	10	253	82	135	-3	10	44
South Jutland County,										
total	10 844	2 193	6 479	787	11 601	3 669	6 229	31	418	1 816
Augustenborg	248	59	139	2	264	71	168	-15	4	48
Bov	442	89	250	59	485	158	295	17	56	76
Bredebro	157	34	93	12	165	44	90	5	25	6
Broager	257	60	148	23	262	80	150	17	14	16
Christiansfeld	380	86	222	32	413	124	232	-1	17	60
Gram	215	41	138	28	254	64	117	-10	3	73
Gråsten	323	56	186	23	336	128	168	10	8	65
Haderslev	1 475	272	916	76	1 575	526	870	-22	-41	212
Højer	132	25	79	3	133	38	76	2	2	8
Lundtoft	254	60	146	17	254	75	141	17	1	40
Løgumkloster	274	58	159	15	292	86	151	-4	34	10
Nordborg	612	119	355	58	629	224	316	42	13	111
Nørre Rangstrup	401	94	231	18	417	125	211	2	26	39
Rødding	416	92	242	37	470	129	250	-17	23	62
Rødekro	431	95	254	9	449	139	238	-10	15	29
Skærbæk	313	66	176	9	322	109	180	-1	13	35
Sundeved	193	48	106	12	204	58	123	2	13	31
Sydals	256	62	142	49	286	94	174	19	8	59
Sønderborg	1 329	241	834	115	1 481	455	752	-36	53	330
Tinglev	430	93	254	17	428	140	219	18	12	90
Tønder	570	123	325	34	593	211	315	11	31	59
Vojens	704	154	425	71	783	228	393	-8	23	184
Åbenrå	1 032	166	659	68	1 106	363	600	-7	65	173
Ribe County, total										
Billund	10 719	2 155	6 116	431	11 156	4 021	5 805	-6	492	1 880
Blåbjerg	363	87	192	22	399	108	291	-14	73	38
Blåvandshuk	271	60	140	6	286	86	169	-9	35	29
Bramming	201	35	108	14	219	70	131	-4	3	35
Brørup	550	133	328	50	570	167	300	29	23	10
Esbjerg	268	60	162	7	277	87	148	-2	24	19
Fanø	4 738	829	2 681	127	4 848	2 032	2 288	16	116	998
	144	25	71	6	155	51	94	-5	8	72

Table 418 (continued) **Accounts of municipalities 2002**

	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.										
Ribe County (continued)										
Grindsted	764	160	451	23	784	270	412	4	16	201
Helle	313	81	177	12	318	77	192	7	13	40
Holsted	281	61	173	11	299	79	150	-7	19	36
Ribe	766	176	443	66	838	300	456	-5	31	172
Varde	909	179	514	33	950	341	495	-8	29	120
Vejen	696	159	408	38	740	222	407	-6	58	52
Ølgod	455	110	268	16	473	131	272	-2	44	58
Vejle County, total	16 251	3 189	9 642	1 023	17 504	5 977	9 529	-230	919	2 960
Brædstrup	347	79	203	47	398	113	209	-4	14	95
Børkop	455	89	269	19	496	172	285	-22	11	64
Egtved	558	130	339	29	594	183	357	-6	21	15
Fredericia	2 510	417	1 481	111	2 569	963	1 354	52	-33	377
Gedved	392	94	235	24	409	115	234	7	-1	33
Give	576	146	329	32	606	182	328	3	44	89
Hedensted	609	152	347	39	647	196	409	1	-2	64
Horsens	2 767	488	1 738	151	2 995	991	1 587	-76	201	676
Jelling	263	60	161	35	290	92	148	9	-12	92
Juelsminde	587	123	346	17	610	200	376	-6	34	0
Kolding	3 086	601	1 746	276	3 399	1 216	1 851	-39	90	704
Lunderskov	211	54	116	17	249	78	139	-21	28	35
Nørre Snede	301	61	193	25	315	91	178	11	4	24
Tørring-Uldum	505	121	300	15	530	161	303	-10	9	63
Vamdrup	336	77	204	18	352	116	180	1	27	36
Vejle	2 748	497	1 635	168	3 045	1 108	1 591	-130	484	593
Ringkøbing County, total	11 636	2 384	7 028	606	12 398	3 951	7 008	-156	770	2 403
Avlum-Haderup	263	50	167	5	273	75	162	-6	35	4
Brande	376	79	222	17	406	117	223	-13	50	73
Egvad	399	88	232	34	417	119	217	16	12	76
Herning	2 672	555	1 591	151	2 845	987	1 664	-21	102	629
Holmsland	227	45	117	5	255	91	168	-23	52	35
Holstebro	1 757	324	1 167	110	1 925	567	1 098	-58	121	692
Ikast	978	176	599	44	1 035	344	572	-12	32	165
Lemvig	769	172	467	28	813	249	444	-16	36	188
Ringkøbing	755	155	436	55	805	270	446	5	91	54
Skjern	540	97	313	15	563	201	309	-8	80	56
Struer	765	170	457	35	800	243	487	-1	25	197
Thyborøn-Harboør	231	46	124	4	235	83	134	0	15	29
Thyholm	158	31	96	2	166	54	84	-6	9	49
Trehøje	377	97	223	19	391	120	225	5	31	5
Ulfborg-Vemb	290	60	174	13	303	85	165	0	13	60
Videbæk	471	112	282	14	495	145	271	-9	19	46
Vinderup	335	67	200	49	387	114	183	-3	29	34
Åskov	273	60	161	6	284	87	156	-6	18	11

Table 418 (continued) **Accounts of municipalities 2002**

	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	32 120	5 803	18 996	2 021	34 355	12 979	17 634	-213	1 542	4 787
Ebeltoft	667	123	406	35	713	232	413	-11	15	81
Galten	422	104	250	52	474	132	280	0	19	112
Gjern	313	73	183	16	334	105	193	-5	23	26
Grenå	946	175	556	52	997	388	493	1	26	120
Hadsten	455	113	269	80	517	152	295	18	14	91
Hammel	433	97	262	40	463	155	280	10	-8	117
Hinnerup	464	136	249	43	511	171	321	-3	17	66
Hørning	322	75	187	11	331	95	219	2	-4	36
Langå	348	81	205	22	408	103	216	-37	25	113
Mariager	354	76	212	10	354	112	195	10	-2	54
Midtdjurs	328	77	202	30	354	97	185	3	-5	73
Nørhald	375	77	231	11	384	116	204	3	5	42
Nr. Djurs	337	73	212	16	358	103	185	-6	3	100
Odder	825	184	514	63	888	269	542	0	9	106
Purhus	338	85	197	11	357	94	210	-8	21	42
Randers	3 163	540	2 105	150	3 371	1 194	1 665	-57	34	664
Rosenholm	423	107	244	31	462	130	263	-8	27	93
Rougsø	386	76	249	21	411	134	182	-4	-19	130
Ry	426	113	241	51	473	133	290	4	31	141
Rønde	271	63	164	25	299	87	183	-4	25	56
Samsø	213	34	121	8	217	75	101	4	8	56
Silkeborg	2 557	496	1 475	188	2 705	1 016	1 511	41	152	421
Skanderborg	882	212	552	114	1 016	328	572	-21	50	128
Sønderhald	321	73	198	27	356	94	214	-8	35	58
Them	287	71	160	9	296	88	178	-1	23	35
Århus	16 264	2 469	9 352	905	17 306	7 376	8 244	-136	1 018	1 826
Viborg County, total	9 838	2 042	6 067	643	10 473	3 305	5 690	7	502	1 527
Bjerringbro	550	131	324	80	593	166	351	37	6	130
Fjends	297	73	172	24	324	89	169	-3	9	21
Hanstholm	269	49	160	41	322	115	150	-12	23	62
Hvorslev	260	54	156	24	277	75	156	7	35	54
Karup	271	51	173	6	278	76	156	-1	16	56
Kjellerup	531	118	334	20	567	170	307	-16	50	99
Morsø	967	180	617	86	1 013	330	528	40	39	72
Møldrup	301	64	187	26	318	101	176	10	28	58
Sallingsund	242	59	135	7	259	71	154	-9	33	27
Skive	1 251	246	783	40	1 328	476	727	-37	-8	234
Spøttrup	315	75	179	13	331	99	170	-2	17	5
Sundsøre	270	57	146	5	272	77	149	3	15	23
Sydthy	474	96	296	33	508	146	259	-1	14	104
Thisted	1 283	276	777	78	1 369	461	706	-10	120	227
Tjele	337	72	210	18	352	108	189	2	30	15

Table 418

Accounts of municipalities 2002

	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	1 904	376	1 224	138	2 042	649	1 188	-1	71	297
Ålestrup	316	65	194	4	320	96	155	0	4	43
North Jutland County, total	23 371	4 462	13 583	1 360	24 913	9 070	12 624	-183	317	3 686
Arden	349	79	214	16	370	111	183	-6	-3	80
Brovst	374	86	225	20	425	130	206	-31	45	81
Brønderslev	957	178	545	53	1 023	375	469	-13	62	217
Dronninglund	643	127	408	14	674	211	364	-18	2	50
Farsø	369	76	232	58	396	144	194	31	14	50
Fjerritslev	366	79	225	25	380	121	193	11	19	24
Frederikshavn	1 710	274	967	53	1 839	719	877	-76	63	347
Hadsund	439	89	271	21	470	138	261	-9	25	54
Hals	449	104	259	26	485	144	282	-9	34	27
Hirtshals	621	139	365	26	655	210	320	-9	-2	210
Hjørring	1 637	327	1 023	113	1 768	638	874	-19	-33	241
Hobro	754	141	487	50	788	296	372	17	-7	102
Læsø	132	18	63	6	138	55	60	0	3	46
Løgstør	495	93	317	21	516	172	250	0	4	57
Løkken-Vrå	390	71	250	17	407	132	204	0	36	65
Nibe	331	63	206	19	356	110	196	-6	12	71
Nørager	236	46	150	11	257	76	124	-9	15	106
Pandrup	483	88	291	13	508	161	290	-12	-1	76
Sejflod	366	83	220	55	404	117	203	17	12	58
Sindal	403	83	254	33	455	146	195	-19	8	45
Skagen	606	110	323	41	651	224	351	-5	17	201
Skørping	412	95	241	32	431	126	257	13	-14	52
Støvring	484	129	273	23	520	148	331	-13	0	91
Sæby	773	135	472	33	818	275	414	-13	34	101
Åbybro	428	101	251	26	454	132	279	0	8	73
Ålborg	8 619	1 523	4 724	495	9 140	3 763	4 563	-25	-33	1 034
Års	545	125	327	60	585	196	312	20	-3	127

Table 419

Personal taxation. Summary table

	2002	2003	2004
Personal relief per person	DKK		
Ordinary personal relief	34 400	35 600	36 800
Single under 18 years	25 600	26 500	27 300
Basic allowance			
Basic allow. for coll. income tax, mean limit	191 200	198 000	216 800
Basic allow. for coll. income tax, upper limit	285 200	295 300	304 800
Maximum contribution to capital pension	37 600	38 900	40 100
Limit for inclusion of under-paid tax	15 100	15 600	16 100
Tax allowance per kilometre ¹	1.58/0.79	1.60/0.80	1.62/0.81
Limit value for property-value tax	3 040 000	3 040 000	3 040 000
Tax rate for State	per cent		
Lower limit for income tax	5.5	5.5	5.5
Mean limit for income tax	6.0	6.0	6.0
Upper limit for income tax	15.0	15.0	15.0
Labour market contributions	8	8	8
Special pension-scheme savings	1	1	1
Average municipal tax rates	22.1	22.2	22.2
Average county tax rates	11.9	11.9	11.9
Average local government tax rates	32.6	32.6	32.6
Average church tax rates	0.86	0.86	0.86
Calculation percent for property-value tax ²	1.0/3.0	1.0/3.0	1.0/3.0
Tax ceilings			
»Tilted«tax ceiling	59.0	59.0	59.0

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

For further information visit www.statbank.dk/15

Table 420

Taxpayers, income and tax

	2001	2002*
	persons in thousands	
Taxable population		
Danish population, end of year	5 368	5 384
Of whom subject to assessment	4 612	4 624
	DKK mio.	
Advance assessed incomes		
+ Personal income	790 189	824 674
A-income ¹	821 386	857 406
Other personal income	-31 197	-32 732
+ Capital income	-46 705	-47 160
+ Income deductions	32 688	35 697
+ Taxable income	710 796	741 817
Provisional taxes		
+ Total	287 561	293 771
A-tax	257 542	264 642
B-tax	15 616	16 247
Share tax	2 801	2 464
Voluntary payments	11 867	10 697
Section 55 refunds	-265	-279
Underpaid tax from previous years, etc.		
+ Underpaid tax from previous years	3 813	3 737
+ Retained profits paid	1 487	1 573
Finally assessed incomes		
+ Taxable income (gross)	731 495	752 622
+ Income tax relief	142 432	146 618
+ Net taxable income	589 063	606 004
Final taxes		
+ Total	280 398	284 417
+ Central government tax (State tax)	66 486	64 023
Ordinary income tax, lower limit	40 208	38 198
Additional income tax, intermediate limit	12 428	11 647
Additional income tax, upper limit	13 741	14 108
+ Church tax	4 275	4 441
+ County tax	60 554	62 591
+ Municipal tax	130 298	134 587
+ Corporation tax	3 431	3 089
+ Share tax	5 851	5 528
+ Imputed income from owner-occupied dwelling	9 503	10 158
Labour market contributions	54 938	56 354
Special pension-scheme savings	6 788	6 940
Results of final assessment		
Tax overpayment minus underpayment	4 837	7 190
Tax overpayment	12 770	14 495
Tax underpayment	7 933	7 305
Tax overpayment after set-offs minus underpayment		
after set-offs (incl. interest, etc.)	4 213	7 412
Tax overpayment, etc. for refunding	12 930	14 762
Tax underpayment, etc. for collection	8 717	7 350
For collection with provisional tax	4 236	3 988
For collection separately	4 481	3 362

¹ Excluding labour market contributions.

For further information visit www.statbank.dk/15

Table 421 (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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
All Denmark³		22.2	22.2	32.6	32.6	0.86	0.86	143 943	147 348	2.4	15.51	15.56
101	Copenhagen	32.2	32.1	32.2	32.1	0.78	0.76	20 668	21 096	2.1	34.00	34.00
147	Frederiksberg	31.2	31.2	31.2	31.2	0.44	0.45	4 789	4 845	1.2	27.00	27.00
400	Bornholm	33.6	33.6	33.6	33.6	0.93	0.93	1 468	1 491	1.6	33.65	33.65
All Denmark excl. Copenhagen, Frederiksberg and Bornholm		20.8	20.8	32.5	32.7	0.88	0.88	118 486	119 915	1.2	13.24	13.54
Copenhagen County		20.1	20.1	31.8	31.8	0.61	0.61	18 821	19 041	1.2	12.74	12.79
165	Albertslund	20.6	20.6	32.3	32.3	0.71	0.71	724	730	0.8	24.00	24.00
151	Ballerup	21.1	21.1	32.8	32.8	0.65	0.67	1 304	1 311	0.6	18.00	18.00
153	Brøndby	20.0	20.0	31.7	31.7	0.77	0.77	816	832	1.9	9.00	9.00
155	Dragør	20.9	20.9	32.6	32.6	0.60	0.60	433	442	1.9	15.90	15.90
157	Gentofte	19.5	19.5	31.2	31.2	0.42	0.42	3 011	3 077	2.2	6.00	6.00
159	Gladsaxe	20.4	20.3	32.1	32.0	0.73	0.73	1 685	1 721	2.2	13.00	13.00
161	Glostrup	19.9	19.9	31.6	31.6	0.60	0.60	555	560	1.0	15.00	15.00
163	Herlev	19.9	19.9	31.6	31.6	0.73	0.73	691	703	1.8	11.40	11.40
167	Hvidovre	21.4	21.4	33.1	33.1	0.69	0.69	1 298	1 314	1.3	20.00	20.00
169	Høje Taastrup	20.3	20.6	32.0	32.3	0.80	0.80	1 170	1 209	3.3	15.00	15.00
183	Ishøj	20.4	20.9	32.1	32.6	0.80	0.80	483	497	2.9	15.00	15.00
171	Ledøje-Smørum	20.9	20.9	32.6	32.6	0.60	0.60	329	337	2.4	10.20	10.20
173	Lyngby-Taarbæk	19.9	19.9	31.6	31.6	0.52	0.55	1 829	1 843	0.7	8.30	8.30
175	Rødovre	21.0	21.0	32.7	32.7	0.68	0.68	970	982	1.2	20.80	20.80
181	Søllerød	18.6	18.4	30.3	30.1	0.48	0.51	1 480	1 411	-4.6	12.10	12.50
185	Tårnby	19.3	19.3	31.0	31.0	0.58	0.58	997	1 020	2.3	14.00	14.00
187	Vallensbæk	20.9	20.9	32.6	32.6	0.49	0.49	381	384	0.9	14.00	14.00
189	Værløse	20.5	20.5	32.2	32.2	0.60	0.60	664	667	0.5	11.00	11.00
Frederiksborg County		20.5	20.5	32.1	32.1	0.69	0.68	11 202	11 208	0.0	14.18	14.42
201	Allerød	20.6	20.6	32.2	32.2	0.58	0.58	787	777	-1.4	18.00	16.00
205	Birkerød	19.6	19.5	31.2	31.1	0.41	0.40	777	799	2.9	8.50	8.50
207	Farum	22.8	22.8	34.4	34.4	0.68	0.68	682	686	0.5	18.00	18.00
208	Fredensborg-Humlebæk	20.1	20.1	31.7	31.7	0.54	0.54	627	642	2.4	9.50	9.50
209	Frederikssund	20.8	20.8	32.4	32.4	0.85	0.85	505	501	-0.8	14.00	14.00
211	Frederiksværk	21.6	21.6	33.2	33.2	0.85	0.85	490	500	2.1	24.00	24.00
213	Græsted-Gilleleje	19.9	19.9	31.5	31.5	0.82	0.82	500	519	3.7	18.80	18.80
215	Helsingør	19.8	19.6	31.4	31.2	0.85	0.85	487	485	-0.5	20.00	20.00
217	Helsingør	20.9	20.9	32.5	32.5	0.78	0.78	1 723	1 672	-3.0	17.50	17.50
219	Hillerød	21.1	21.0	32.7	32.6	0.66	0.66	1 129	1 121	-0.7	6.50	9.80
221	Hundested	21.7	21.7	33.3	33.3	0.77	0.77	239	244	1.7	23.00	23.00
223	Hørsholm	18.5	18.5	30.1	30.1	0.52	0.52	1 036	1 006	-2.9	8.00	8.00
225	Jægerspris	21.3	21.3	32.9	32.9	0.95	0.95	242	248	2.6	21.50	21.50
227	Karlebo	20.3	20.3	31.9	31.9	0.55	0.55	580	573	-1.1	9.00	9.00
229	Skibby	21.0	21.0	32.6	32.6	1.11	1.11	161	173	7.5	22.00	22.00
231	Skævinge	20.6	20.6	32.2	32.2	0.88	0.88	145	150	3.1	11.00	11.00
233	Slangerup	20.9	20.9	32.5	32.5	0.80	0.77	254	261	2.5	10.00	10.00
235	Stenløse	21.3	21.3	32.9	32.9	0.70	0.70	416	427	2.6	20.00	20.00
237	Ølstykke	20.7	20.7	32.3	32.3	0.70	0.70	421	425	1.0	10.00	10.00
Roskilde County		19.9	19.9	31.4	31.4	0.85	0.85	6 347	6 395	0.8	9.43	9.92
251	Bramsnæs	20.9	20.9	32.4	32.4	0.97	0.97	241	243	0.7	18.00	18.00
253	Greve	19.1	19.1	30.6	30.6	0.73	0.73	1 280	1 303	1.8	6.00	6.00
255	Gundsø	19.9	19.9	31.4	31.4	0.70	0.70	425	423	-0.5	9.00	9.00
257	Hvalsø	21.0	21.0	32.5	32.5	0.90	0.90	210	210	0.3	18.00	17.00

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 2003 and 2004. ³ As county tax is not paid in Copenhagen, Frederiksberg and Bornholm, the difference between the average local government tax rate and the average local government and county tax rate is less than the average county tax rate.

For further information visit www.statbank.dk/pskat

Table 421 (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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
Roskilde County (continued)												
259	Køge	20.8	20.7	32.3	32.2	0.90	0.90	1 000	999	-0.1	7.30	7.30
261	Lejre	17.9	17.9	29.4	29.4	0.97	0.97	227	230	1.3	10.00	10.00
263	Ramsø	19.7	19.7	31.2	31.2	0.93	0.94	236	236	-0.0	18.00	18.00
265	Roskilde	20.4	20.4	31.9	31.9	0.87	0.87	1 557	1 553	-0.3	12.00	12.00
267	Skovbo	19.7	19.7	31.2	31.2	0.80	0.80	351	361	2.8	6.00	6.00
269	Solrød	19.4	19.4	30.9	30.9	0.92	0.92	556	569	2.3	6.00	10.00
271	Vallø	19.9	19.9	31.4	31.4	1.00	1.00	264	269	1.7	11.50	11.50
West Zealand County		21.4	21.4	33.8	33.8	0.98	0.98	7 209	7 300	1.3	17.25	17.29
301	Bjergsted	21.3	21.3	33.7	33.7	1.20	1.20	172	174	1.3	24.00	24.00
303	Dianalund	22.0	22.0	34.4	34.4	0.85	0.85	164	168	2.2	14.00	14.00
305	Dragsholm	22.5	22.5	34.9	34.9	0.85	0.85	316	318	0.4	24.00	24.00
307	Fuglebjerg	21.8	22.5	34.2	34.9	1.20	1.20	142	150	5.6	15.00	15.00
309	Gørlev	21.0	21.0	33.4	33.4	1.10	1.10	136	145	6.4	24.00	24.00
311	Hashøj	21.6	21.6	34.0	34.0	1.25	1.25	154	156	1.1	13.50	13.50
313	Haslev	22.1	22.1	34.5	34.5	0.93	0.93	364	369	1.2	16.00	16.00
315	Holbæk	20.5	20.5	32.9	32.9	0.95	0.95	867	872	0.6	12.50	12.50
317	Hvidebæk	22.2	22.2	34.6	34.6	1.15	1.15	131	130	-0.9	15.00	15.00
319	Høng	20.5	20.5	32.9	32.9	1.00	1.00	180	184	2.0	10.00	10.00
321	Jernløse	21.4	21.4	33.8	33.8	1.10	1.10	137	138	0.9	12.00	12.00
323	Kalundborg	20.2	20.2	32.6	32.6	0.88	0.88	490	498	1.5	22.00	22.00
325	Korsør	21.9	21.9	34.3	34.3	0.80	0.80	473	480	1.4	19.50	19.50
327	Nykøbing-Rørvig	21.9	21.7	34.3	34.1	1.05	1.05	194	206	6.1	24.00	24.00
329	Ringsted	21.5	21.5	33.9	33.9	1.00	1.00	759	767	1.1	12.20	12.20
331	Skælskør	21.9	21.9	34.3	34.3	1.18	1.21	276	281	1.7	19.00	19.00
333	Slagelse	20.7	20.7	33.1	33.1	0.90	0.90	863	866	0.4	15.00	15.00
335	Sorø	21.7	21.7	34.1	34.1	1.00	1.00	396	401	1.2	16.00	16.00
337	Stenlille	21.8	21.8	34.2	34.2	0.83	0.83	127	129	1.3	13.00	13.00
339	Svinninge	21.9	21.9	34.3	34.3	1.07	1.07	154	152	-1.5	16.40	16.40
341	Tornved	23.2	23.2	35.6	35.6	1.08	1.08	216	217	0.4	16.00	16.00
343	Trundholm	22.5	22.5	34.9	34.9	1.10	1.10	263	264	0.3	24.00	24.00
345	Tølløse	21.3	21.3	33.7	33.7	0.93	0.93	233	237	1.5	16.00	16.00
Storstrøm County		21.0	21.0	33.5	33.5	1.09	1.09	5 907	5 969	1.0	16.63	16.63
351	Fakse	21.7	21.7	34.2	34.2	1.25	1.25	297	299	0.7	19.00	18.50
353	Fladså	20.5	20.5	33.0	33.0	1.15	1.15	170	170	0.1	10.00	10.00
355	Holeby	22.2	22.2	34.7	34.7	1.35	1.25	92	94	2.1	21.00	21.00
357	Holmegaard	21.7	21.7	34.2	34.2	0.80	0.80	173	174	0.4	12.00	12.00
359	Højreby	21.9	21.9	34.4	34.4	1.25	1.25	86	88	1.6	24.00	24.00
361	Langebæk	20.8	20.8	33.3	33.3	0.90	0.90	131	133	1.6	14.00	14.00
363	Maribo	21.2	21.2	33.7	33.7	1.32	1.33	251	251	0.1	21.50	21.50
365	Møn	21.5	21.5	34.0	34.0	1.24	1.24	249	254	2.1	21.00	21.00
367	Nakskov	22.9	22.9	35.4	35.4	1.05	1.05	343	352	2.7	24.00	24.00
369	Nykøbing Falster	20.3	20.3	32.8	32.8	0.99	1.03	552	568	2.8	17.00	17.00
371	Nysted	21.2	21.2	33.7	33.7	1.30	1.30	120	119	-0.9	14.00	14.00
373	Næstved	20.1	20.1	32.6	32.6	0.97	0.97	1 108	1 118	0.8	12.00	12.00
375	Nørre Alslev	21.3	21.3	33.8	33.8	1.25	1.30	198	201	1.3	10.00	10.00
377	Præstø	20.8	20.8	33.3	33.3	1.17	1.17	167	168	0.8	16.00	16.00
379	Ravnsborg	22.5	22.5	35.0	35.0	1.20	1.20	122	124	1.6	22.50	22.50
381	Rudbjerg	21.2	21.2	33.7	33.7	1.20	1.25	80	79	-1.1	22.00	22.00
383	Rødby	22.9	22.9	35.4	35.4	1.19	1.19	154	152	-1.5	24.00	24.00
385	Rønnede	22.0	22.0	34.5	34.5	1.35	1.46	182	184	1.5	12.00	12.00
387	Sakskøbing	20.8	20.8	33.3	33.3	1.34	1.34	193	198	2.6	20.00	20.00
389	Stevns	21.7	21.7	34.2	34.2	1.25	1.22	273	269	-1.2	13.00	13.00
391	Stubbekøbing	21.3	21.3	33.8	33.8	1.20	1.25	148	148	-0.3	12.50	12.50

Table 421 (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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
Storstrøm County (continued)												
393	Suså	21.1	21.1	33.6	33.6	1.15	1.15	190	190	0.2	14.00	14.00
395	Sydfalster	17.9	17.9	30.4	30.4	0.85	0.80	140	139	-0.7	22.30	22.30
397	Vordingborg	20.8	20.8	33.3	33.3	0.80	0.80	488	497	1.9	19.00	19.00
Funen County		21.4	21.5	33.8	33.9	0.91	0.91	10 947	11 103	1.4	12.28	12.34
421	Assens	20.7	20.7	33.1	33.1	1.20	1.20	234	233	-0.3	6.00	6.00
423	Bogense	22.1	22.1	34.5	34.5	1.15	1.16	142	142	0.0	19.50	18.50
425	Broby	21.8	21.8	34.2	34.2	1.10	1.10	146	143	-2.4	15.00	15.00
427	Egebjerg	22.2	22.2	34.6	34.6	1.25	1.25	190	195	2.5	6.00	6.00
429	Ejby	21.4	21.4	33.8	33.8	1.25	1.25	219	220	0.6	12.00	12.00
431	Faaborg	21.8	21.8	34.2	34.2	0.95	0.98	398	399	0.2	12.50	12.50
433	Glamsbjerg	21.5	21.5	33.9	33.9	1.15	1.15	132	133	0.6	14.00	14.00
435	Gudme	22.0	22.0	34.4	34.4	1.30	1.35	133	134	1.3	6.00	6.00
437	Haarby	21.2	21.2	33.6	33.6	0.90	0.90	112	114	1.5	8.00	8.00
439	Kerteminde	20.9	20.9	33.3	33.3	1.34	1.33	267	268	0.4	19.00	19.00
441	Langeskov	20.9	20.9	33.3	33.3	0.90	0.90	140	141	1.0	10.00	10.00
443	Marstal	20.8	20.8	33.2	33.2	1.15	1.15	63	64	2.2	10.00	10.00
445	Middelfart	20.3	20.3	32.7	32.7	0.75	0.75	492	506	3.0	12.00	12.00
447	Munkebo	21.6	21.6	34.0	34.0	0.58	0.58	135	137	1.7	12.00	12.00
449	Nyborg	22.2	23.2	34.6	35.6	1.10	1.10	451	484	7.2	16.00	16.00
451	Nørre Aaby	21.2	21.2	33.6	33.6	1.21	1.21	119	124	3.6	6.00	6.00
461	Odense	21.3	21.3	33.7	33.7	0.68	0.68	4 368	4 419	1.2	12.40	12.40
471	Otterup	21.4	21.4	33.8	33.8	1.25	1.15	238	239	0.5	12.00	12.00
473	Ringe	21.6	21.8	34.0	34.2	1.25	1.25	248	257	3.8	7.00	9.00
475	Rudkøbing	22.9	22.9	35.3	35.3	1.21	1.21	155	155	0.3	13.80	13.80
477	Ryslinge	22.1	22.1	34.5	34.5	0.90	0.95	159	160	1.0	8.50	8.50
479	Svendborg	21.9	21.9	34.3	34.3	0.97	0.97	986	1 004	1.8	13.00	13.00
481	Sydlangeland	22.2	22.2	34.6	34.6	1.10	1.10	89	87	-2.1	12.00	14.00
483	Søndersø	21.3	21.3	33.7	33.7	1.00	1.00	264	260	-1.8	15.00	15.00
485	Tommerup	21.6	21.6	34.0	34.0	0.80	0.80	178	180	1.1	10.00	10.00
487	Tranekær	22.5	22.5	34.9	34.9	1.40	1.40	73	74	1.3	14.00	14.00
489	Ullerslev	21.6	21.6	34.0	34.0	1.10	1.07	115	113	-2.2	17.00	17.00
491	Vissenbjerg	22.4	22.4	34.8	34.8	0.90	0.87	145	147	1.3	15.00	15.00
493	Ærøskøbing	21.5	22.5	33.9	34.9	1.40	1.40	83	88	6.6	12.00	12.00
495	Ørbæk	21.6	21.6	34.0	34.0	1.20	1.20	144	145	0.4	10.00	10.00
497	Årslev	20.6	20.6	33.0	33.0	1.04	1.00	210	212	1.2	10.00	10.00
499	Aarup	21.2	21.2	33.6	33.6	1.21	1.21	120	126	4.5	12.00	12.00
South Jutland County		20.7	20.8	32.7	32.8	0.99	0.99	5 823	5 879	1.0	8.50	8.58
501	Augustenborg	22.4	22.4	34.4	34.4	1.07	1.07	158	161	2.0	10.00	10.00
503	Bov	21.1	21.1	33.1	33.1	0.90	0.90	272	259	-4.8	6.00	6.00
505	Bredebro	20.4	20.4	32.4	32.4	1.31	1.31	80	80	0.3	10.00	10.00
507	Broager	20.4	21.0	32.4	33.0	1.00	1.00	137	144	5.1	10.00	12.00
509	Christiansfeld	21.2	21.2	33.2	33.2	1.28	1.28	213	210	-1.6	11.00	11.00
511	Gram	22.1	22.1	34.1	34.1	1.00	1.00	111	111	0.4	9.00	9.00
513	Gråsten	19.9	19.9	31.9	31.9	1.08	1.08	161	167	3.5	7.00	7.00
515	Haderslev	22.3	22.3	34.3	34.3	0.92	0.92	816	819	0.4	10.00	10.00
517	Højer	21.6	21.6	33.6	33.6	1.50	1.40	62	62	-0.2	11.00	11.00
519	Lundholt	21.8	21.8	33.8	33.8	0.99	0.99	132	139	4.7	9.00	9.00
521	Løgumkloster	20.3	20.3	32.3	32.3	1.30	1.30	147	149	1.5	6.00	6.00
523	Nordborg	20.4	20.4	32.4	32.4	0.86	0.89	318	320	0.8	10.00	10.00
525	Nørre Rangstrup	21.8	21.8	33.8	33.8	1.12	1.12	206	209	1.4	6.00	6.00
527	Rødding	20.7	20.7	32.7	32.7	1.15	1.15	237	237	-0.1	6.00	6.00
529	Rødekro	18.8	18.8	30.8	30.8	0.99	0.99	221	222	0.5	10.00	10.00
531	Skærbæk	19.7	19.7	31.7	31.7	1.20	1.20	169	164	-3.4	14.00	14.00

Table 421 (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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
South Jutland County (continued)												
533	Sundeved	20.6	20.6	32.6	32.6	0.95	0.95	123	122	-1.0	7.00	7.00
535	Sydals	20.8	20.8	32.8	32.8	1.00	0.95	159	163	2.1	15.00	15.00
537	Sønderborg	19.9	19.9	31.9	31.9	0.84	0.87	696	720	3.5	6.00	6.00
539	Tinglev	20.4	21.0	32.4	33.0	1.15	1.15	204	214	4.5	8.00	9.00
541	Tønder	19.9	20.4	31.9	32.4	1.00	1.00	292	295	1.1	6.00	6.00
543	Vojens	20.9	20.9	32.9	32.9	0.96	0.96	362	368	1.5	10.00	10.00
545	Aabenraa	20.4	20.4	32.4	32.4	0.86	0.85	548	547	-0.2	6.00	6.00
	Ribe County	20.7	20.7	32.7	32.7	0.86	0.87	5 185	5 192	0.1	13.33	13.39
551	Billund	18.2	18.9	30.2	30.9	0.70	0.70	207	220	6.4	6.00	6.00
553	Blåbjerg	21.0	21.0	33.0	33.0	1.35	1.35	138	139	0.6	20.00	20.00
555	Blåvandshuk	20.0	20.0	32.0	32.0	1.10	1.10	95	97	2.3	21.00	21.00
557	Bramming	20.4	20.4	32.4	32.4	1.04	1.03	282	284	0.7	8.00	8.00
559	Brørup	20.6	20.6	32.6	32.6	0.92	0.92	138	138	-0.2	8.00	8.00
561	Esbjerg	21.2	21.2	33.2	33.2	0.65	0.65	2 051	2 031	-1.0	17.00	17.00
563	Fanø	18.5	18.5	30.5	30.5	1.30	1.20	69	68	-1.1	24.00	24.00
565	Grindsted	20.7	20.7	32.7	32.7	0.96	0.96	387	390	0.7	9.00	9.00
567	Helle	21.0	21.0	33.0	33.0	1.30	1.25	180	181	0.6	8.00	8.00
569	Holsted	20.9	20.9	32.9	32.9	1.30	1.30	140	140	0.0	8.00	8.00
571	Ribe	20.8	20.8	32.8	32.8	1.15	1.15	422	415	-1.6	12.00	12.00
573	Varde	20.1	20.1	32.1	32.1	0.80	0.80	456	461	1.2	6.00	6.00
575	Vejen	21.0	21.0	33.0	33.0	0.92	0.90	379	382	0.8	8.00	8.00
577	Ølgod	20.4	20.4	32.4	32.4	0.85	0.95	242	247	2.0	8.00	8.00
	Vejle County	20.6	20.6	32.0	32.0	0.93	0.93	8 432	8 553	1.4	12.92	12.95
601	Brædstrup	20.8	20.9	32.2	32.3	1.14	1.14	197	202	2.3	6.00	8.00
603	Børkop	20.5	20.5	31.9	31.9	0.85	0.85	268	272	1.8	10.00	10.00
605	Egtved	20.1	20.1	31.5	31.5	0.95	0.95	334	343	2.5	6.00	6.00
607	Fredericia	20.7	20.7	32.1	32.1	0.85	0.85	1 171	1 204	2.8	16.00	16.00
609	Gedved	20.4	20.4	31.8	31.8	1.10	1.10	222	223	0.6	6.00	6.00
611	Give	21.5	21.5	32.9	32.9	1.20	1.18	315	317	0.5	8.00	8.00
613	Hedensted	19.8	19.8	31.2	31.2	1.04	1.00	385	392	1.8	6.00	6.00
615	Horsens	21.6	21.6	33.0	33.0	0.78	0.78	1 414	1 429	1.0	14.70	14.70
617	Jelling	22.6	22.5	34.0	33.9	1.17	1.17	137	136	-0.8	14.00	14.00
619	Juelsminde	18.9	18.9	30.3	30.3	1.25	1.22	339	342	0.8	8.00	8.00
621	Kolding	21.5	21.5	32.9	32.9	0.88	0.88	1 624	1 645	1.3	10.00	10.00
623	Lunderskov	21.7	21.7	33.1	33.1	0.97	1.04	129	127	-1.7	6.00	6.00
625	Nørre Snede	21.6	21.6	33.0	33.0	1.08	1.08	160	158	-0.7	9.00	9.00
627	Tørring-Uldum	21.3	21.3	32.7	32.7	1.18	1.18	278	281	1.3	10.00	10.00
629	Vamdrup	21.6	21.6	33.0	33.0	1.00	1.00	163	163	0.2	8.00	8.00
631	Vejle	18.6	18.6	30.0	30.0	0.89	0.88	1 296	1 319	1.7	24.00	24.00
	Ringkøbing County	20.7	20.7	32.7	32.7	1.02	1.03	6 370	6 556	2.9	10.60	10.50
651	Aulum-Haderup	21.2	21.2	33.2	33.2	1.05	1.10	146	147	0.3	9.00	9.00
653	Brande	19.9	19.9	31.9	31.9	1.04	1.02	187	207	10.5	6.00	6.00
655	Egvad	21.2	21.2	33.2	33.2	1.20	1.20	207	212	2.3	10.00	10.00
657	Herning	20.8	20.8	32.8	32.8	0.96	0.96	1 460	1 494	2.3	11.70	11.70
659	Holmsland	17.0	16.5	29.0	28.5	1.00	1.00	105	109	3.4	21.00	20.00
661	Holstebro	21.5	21.5	33.5	33.5	0.95	0.95	1 015	1 051	3.5	9.00	9.00
663	Ikast	20.8	20.8	32.8	32.8	0.89	0.89	530	538	1.6	6.00	6.00
665	Lemvig	20.9	20.9	32.9	32.9	1.22	1.22	418	422	1.0	12.00	12.00
667	Ringkøbing	19.9	19.9	31.9	31.9	1.15	1.15	411	448	9.0	9.00	9.00
669	Skjern	20.2	20.2	32.2	32.2	0.95	0.95	291	295	1.3	6.00	6.00
671	Struer	20.9	20.9	32.9	32.9	1.06	1.06	451	455	0.9	12.00	12.00
673	Thyborøn-Harboøre	20.3	20.3	32.3	32.3	0.95	1.15	112	112	-0.2	20.00	20.00

Table 421 (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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
Ringkøbing County (continued)												
675	Thyholm	21.4	21.4	33.4	33.4	1.35	1.35	87	84	-3.2	8.00	8.00
677	Trehøje	19.8	19.8	31.8	31.8	1.00	1.00	211	208	-1.6	6.00	6.00
679	Ulfborg-Vemb	20.6	20.6	32.6	32.6	1.25	1.25	146	175	20.1	15.00	15.00
681	Videbæk	21.2	21.2	33.2	33.2	1.00	1.00	270	275	1.8	6.00	6.00
683	Vinderup	20.7	20.7	32.7	32.7	1.15	1.15	170	172	1.0	11.00	11.00
685	Åskov	20.7	20.7	32.7	32.7	1.10	1.10	153	153	0.3	6.00	6.00
Århus County		20.9	20.9	32.5	32.5	0.86	0.86	15 538	15 796	1.7	15.41	15.47
701	Ebeltoft	19.5	19.4	31.1	31.0	1.16	1.16	331	331	0.0	22.70	24.00
703	Galten	20.9	20.9	32.5	32.5	1.00	1.00	248	255	3.0	15.00	15.00
705	Gjern	21.0	21.0	32.6	32.6	1.10	1.10	174	178	2.4	13.00	13.00
707	Grenaa	21.0	21.5	32.6	33.1	0.87	0.87	427	441	3.3	18.50	20.50
709	Hadsten	20.9	20.9	32.5	32.5	1.05	1.05	274	275	0.5	11.00	11.00
711	Hammel	21.1	21.1	32.7	32.7	1.17	1.17	247	250	0.9	15.00	15.00
713	Hinnerup	20.9	20.9	32.5	32.5	0.89	0.89	289	294	1.8	12.00	12.00
715	Hørning	20.7	20.7	32.3	32.3	1.07	1.07	205	210	2.4	8.00	8.00
717	Langå	22.2	22.2	33.8	33.8	1.15	1.15	198	199	0.9	13.00	13.00
719	Mariager	21.9	21.9	33.5	33.5	1.20	1.20	188	193	2.5	10.00	10.00
721	Midtdjurs	21.7	21.5	33.3	33.1	1.05	1.05	171	169	-1.1	18.00	18.00
723	Nørhald	22.2	22.2	33.8	33.8	1.25	1.25	193	193	0.1	11.00	11.00
725	Nørre Djurs	21.9	21.9	33.5	33.5	1.25	1.25	164	168	2.3	24.00	24.00
727	Odder	20.1	20.1	31.7	31.7	1.00	1.00	470	480	2.2	13.50	13.50
729	Purhus	21.5	21.5	33.1	33.1	1.12	1.13	193	192	-0.5	14.00	14.00
731	Randers	21.6	21.6	33.2	33.2	0.75	0.75	1 496	1 521	1.7	22.00	22.00
733	Rosenholm	21.3	21.3	32.9	32.9	0.93	0.93	238	238	-0.4	20.00	20.00
735	Rougsø	22.3	22.0	33.9	33.6	1.20	1.18	181	175	-3.1	14.00	14.00
737	Ry	20.8	20.8	32.4	32.4	0.90	0.90	258	264	2.0	15.00	15.00
739	Rønde	21.3	21.3	32.9	32.9	0.93	0.93	164	167	2.0	19.00	19.00
741	Samsø	22.5	22.5	34.1	34.1	1.50	1.50	96	101	5.1	21.00	21.00
743	Silkeborg	20.5	20.5	32.1	32.1	0.90	0.90	1 348	1 374	1.9	18.00	17.50
745	Skanderborg	19.6	19.6	31.2	31.2	0.70	0.70	525	536	2.0	6.80	6.80
747	Sønderhald	21.3	21.3	32.9	32.9	1.00	1.00	200	203	1.7	7.00	7.00
749	Them	21.5	21.5	33.1	33.1	0.90	0.90	160	162	0.8	12.00	12.00
751	Århus	20.7	20.7	32.3	32.3	0.74	0.74	7 101	7 230	1.8	14.60	14.60
Viborg County		21.0	21.0	33.5	33.5	1.07	1.08	5 269	5 419	2.9	11.63	11.59
761	Bjerringbro	20.9	20.9	33.4	33.4	0.90	0.90	324	331	2.2	10.00	10.00
763	Fjends	20.7	20.7	33.2	33.2	1.10	1.25	163	162	-0.1	10.00	10.00
765	Hanstholm	20.8	20.8	33.3	33.3	1.20	1.20	132	142	7.5	13.00	13.00
767	Hvorslev	20.9	20.9	33.4	33.4	1.05	1.05	146	153	4.7	10.00	10.00
769	Karup	21.2	21.2	33.7	33.7	0.55	0.55	154	152	-0.8	8.00	8.00
771	Kjellerup	20.6	20.6	33.1	33.1	1.14	1.14	297	298	0.6	9.00	9.00
773	Morsø	20.8	20.8	33.3	33.3	1.22	1.22	489	501	2.6	13.00	13.00
775	Møldrup	20.2	20.2	32.7	32.7	1.10	1.10	160	160	-0.0	8.50	8.50
777	Sallingsund	20.8	20.8	33.3	33.3	1.10	1.10	139	201	45.1	10.00	10.00
779	Skive	21.2	21.2	33.7	33.7	0.90	0.90	673	677	0.7	10.00	10.00
781	Spøttrup	20.5	20.5	33.0	33.0	1.15	1.15	154	163	5.7	14.00	14.00
783	Sundsøre	21.2	21.2	33.7	33.7	1.25	1.25	138	142	2.8	12.00	12.00
785	Sydthy	21.4	21.4	33.9	33.9	1.47	1.47	241	242	0.3	12.00	12.00
787	Thisted	20.9	20.9	33.4	33.4	1.20	1.20	656	656	-0.0	10.00	10.00
789	Tjele	21.0	20.9	33.5	33.4	1.20	1.20	178	182	2.1	6.00	6.00
791	Viborg	21.1	21.1	33.6	33.6	0.95	0.95	1 075	1 104	2.7	16.00	16.00
793	Aalestrup	21.4	21.4	33.9	33.9	1.20	1.20	151	152	0.7	8.00	8.00

Table 421

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	
		2003	2004	2003	2004	2003	2004	2003	2004	increase	2003	2004
		per cent						DKK mio.		per cent	per mille	
North Jutland County		21.4	21.4	33.4	33.4	1.04	1.04	11 436	11 506	0.6	15.57	15.64
801	Arden	21.5	21.5	33.5	33.5	1.30	1.30	174	179	2.8	14.00	14.00
803	Brovst	22.5	22.3	34.5	34.3	1.22	1.22	188	185	-1.6	12.00	12.00
805	Brønderslev	21.6	21.6	33.6	33.6	1.11	1.11	446	437	-2.1	15.00	15.00
807	Dronninglund	21.7	21.7	33.7	33.7	1.05	1.05	344	346	0.7	12.00	12.00
809	Farsø	22.1	22.0	34.1	34.0	1.25	1.20	181	180	-0.5	14.00	14.00
811	Fjerritslev	22.0	22.0	34.0	34.0	1.30	1.35	183	185	1.4	10.00	10.00
813	Frederikshavn	21.6	21.6	33.6	33.6	0.97	1.00	777	782	0.6	14.00	14.00
815	Hadsund	20.2	20.6	32.2	32.6	1.10	1.10	232	237	1.8	18.00	18.00
817	Hals	20.9	20.9	32.9	32.9	1.01	1.01	250	248	-0.7	19.00	19.00
819	Hirtshals	20.8	20.8	32.8	32.8	1.20	1.20	304	324	6.5	16.80	16.80
821	Hjørring	21.6	21.6	33.6	33.6	1.00	1.00	803	818	1.9	13.00	13.00
823	Hobro	20.5	20.5	32.5	32.5	1.00	1.00	338	340	0.6	15.00	15.00
825	Læsø	22.4	22.4	34.4	34.4	1.20	1.20	50	50	-0.8	24.00	24.00
827	Løgstør	22.5	22.5	34.5	34.5	1.25	1.15	236	241	2.1	13.00	13.00
829	Løkken-Vrå	21.6	21.6	33.6	33.6	1.34	1.34	188	190	1.2	16.80	16.80
831	Nibe	21.4	21.4	33.4	33.4	1.23	1.23	186	189	1.6	11.00	11.00
833	Nørager	22.0	22.0	34.0	34.0	1.24	1.22	119	122	2.2	13.00	13.00
835	Pandrup	20.8	20.8	32.8	32.8	1.15	1.15	242	241	-0.2	18.90	18.90
837	Sejlfjord	21.4	21.2	33.4	33.2	1.16	1.18	190	195	2.6	13.00	17.25
839	Sindal	20.9	20.9	32.9	32.9	1.20	1.20	187	192	2.5	8.00	8.00
841	Skagen	21.5	21.5	33.5	33.5	1.00	1.00	292	297	1.9	24.00	24.00
843	Skørping	21.4	21.4	33.4	33.4	1.40	1.40	238	238	-0.1	17.50	17.50
845	Støvring	20.4	20.4	32.4	32.4	1.10	1.10	297	295	-0.6	12.00	12.00
847	Sæby	21.1	21.1	33.1	33.1	1.15	1.15	383	394	3.0	14.00	14.00
849	Aabybro	21.0	21.0	33.0	33.0	1.08	1.08	260	262	1.0	12.00	12.00
851	Aalborg	21.4	21.4	33.4	33.4	0.90	0.90	4 055	4 038	-0.4	17.00	17.00
861	Aars	21.4	21.9	33.4	33.9	1.15	1.15	292	299	2.5	8.00	8.00

Table 422

Taxation of corporations 2002

	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	30 066	953	17 500	5 363	3 143	30 537	50 709	36 854
Agriculture, fishing, and quarrying	479	16	388	129	58	3 800	925	3 945
Manufacturing	2 090	79	2 024	672	600	5 224	4 714	5 976
Manufacturing of food, beverages, and tobacco	132	5	105	33	65	465	302	502
Manufacturing of textile, wearing apparel, and leather	109	5	90	31	30	94	229	129
Manufacturing of wood products, printing and publishing	500	18	351	107	72	238	923	363
Manufacturing of chemicals, plastic products, etc.	136	5	155	58	64	2 806	355	2 868
Manufacturing of other non-metallic mineral products, etc.	69	2	67	23	32	210	168	236
Manufacturing of basic metals and fabr. metal prod.	979	38	1 115	370	300	1 217	2 394	1 625
Manufacturing of furniture; manufacturing n.e.c.	165	6	141	51	37	196	343	253
Electricity, gas and water supply	40	1	26	11	13	866	79	877
Construction	3 050	116	2 074	570	127	253	5 251	940
Wholesale and retail trade, hotels and restaurants	6 017	215	4 402	1 419	801	3 056	11 220	4 690
Transport, storage and communication	692	34	699	218	118	3 227	1 779	3 479
Financial intermediation, etc., business activities	10 387	317	5 315	1 628	1 120	12 859	16 822	14 804
Financial intermediation and insurance, etc.	1 841	54	843	280	344	7 365	3 028	7 700
Real estate and renting activities	3 360	95	1 446	444	263	1 153	5 069	1 692
Business activities, etc.	5 186	168	3 026	904	513	4 342	8 725	5 413
Public and personal services	1 646	60	1 111	267	47	151	2 804	478
Not known	5 395	117	1 461	449	259	1 100	7 115	1 666

¹ Including all supplements, reductions and allowances.

For further information visit www.statbank.dk/15

Table 423

Customs and excise duties

	2001	2002	2003
	DKK mio.		
Customs and import duties	2 411	2 139	2 158
Value added tax	142 819	130 234	132 203
Duty on wage and salary costs	3 839	3 591	3 589
Duties on motor vehicles	21 290	24 251	22 779
Weight duty	7 406	7 943	8 017
Registration duty	12 358	14 487	12 839
Duty on third-party liability insurance	1 526	1 821	1 923
Taxes on energy products	35 112	35 963	36 514
Petrol	10 151	10 432	10 420
Certain petroleum products	7 029	7 141	7 444
Electricity	7 734	8 241	8 310
Coal	1 401	1 508	1 739
Natural gas	3 845	3 794	3 597
CO ₂	4 844	4 728	4 809
Sulphur	108	119	195
Pollution taxes	2 745	2 864	2 600
Certain retail containers ¹	875	971	951
Insecticides, herbicides, etc.	359	371	398
Waste	1 069	1 090	916
CFC	44	58	56
Chlorinates solvents	1	1	1
Nickel/cadmium batteries	20	21	14
Effluent charges	284	265	187
Nitrogen	28	27	26
Specific growth stimulants	0	0	0
PVC and phthalates	65	60	51
Duties on spirits, wine and beer	4 325	4 304	4 141
Spirits	1 666	1 699	1 516
Wine	1 188	1 167	1 159
Beer	1 471	1 438	1 466
Duties on non-alcoholic beverages	1 032	1 043	948
Coffee	275	271	261
Tea	9	9	8
Mineral water	749	763	679
Duties on chocolate, sugar confection., etc.	1 509	1 494	1 504
Chocolate, sugar confectionary	1 337	1 320	1 326
Ice-cream	172	174	178
Duties on tobacco	7 586	7 735	7 727
Cigarettes, smoking tobacco, etc.	7 453	7 613	7 608
Cigars, cheroots and cigarillos	68	66	63
Cigarette paper	65	56	56
Other duties	2 541	3 041	3 095
Electric bulbs, etc.	203	214	208
Raw materials	168	157	154
Piped water	1 414	1 432	1 416
Insurance of pleasure boats	69	69	76
Casinos	189	181	164
Passenger duty	481	512	464
Slot machines	54	484	606
Other duties	-37	-8	7
Customs and excise duties, total	225 207	216 659	217 258
European Union	-2 170	-1 604	-1 619

¹ Amount is inclusive of taxes on disposable tableware.

For further information visit www.statbank.dk/15

Table 424

Public sector 2002*

	General government sector	Quasi public corporations	Public corporations	The public sector
	DKK mio.			
Production account				
Output	383 025	42 199	90 562	515 785
Intermediate consumption	116 702	27 770	36 494	180 965
Gross value added	266 323	14 429	54 068	334 820
Consumption of fixed capital	26 707	4 183	10 656	41 546
Net value added	239 616	10 246	43 412	293 274
Generation of income account				
Gross value added	266 323	14 429	54 068	334 820
Taxes less subsidies on production	662	289	-954	-3
Taxes on production	662	289	-	951
Production subsidies	-	-	954	954
GDP at factor cost	265 661	14 140	55 022	334 823
Compensation of employees	238 954	6 785	22 994	268 733
Gross operating surplus	26 707	7 355	32 028	66 090
Consumption of fixed capital	26 707	4 183	10 656	41 546
Net operating surplus	-	3 172	21 372	24 544
Allocation of primary income account				
Gross operating surplus	26 707	7 355	32 028	66 090
Interest and dividends	40 608	1 005	22 611	64 224
Taxes on production and imports	237 987	-	-	237 987
Current taxes on income, wealth, etc.	399 912	-	-	399 912
Actual contributions to social benefits	23 428	-	3 439	26 867
Imputed contributions to social benefits	13 279	-	-	13 279
International cooperation	1 394	-	-	1 394
Other current transfers	9 320	3 754	-515	12 559
Gross primary income	752 636	12 114	57 562	822 313
Interest and dividends	50 185	7 523	20 896	78 604
Subsidies	30 292	434	-	30 727
Current taxes on income, wealth, etc.	-	-	2 720	2 720
Social contributions	238 624	41	1 867	240 532
International cooperation	22 123	9	-	22 132
Other current transfers	13 261	3	-	13 264
Gross total expenditure	354 485	8 011	25 483	387 978
Gross disposable income	398 152	4 103	32 080	434 334
Consumption of fixed capital	26 707	4 183	10 656	41 546
Net disposable income	371 445	-81	21 424	392 788
Redistribution of income account				
Gross disposable income	398 152	4 103	32 080	434 334
Adj. for the change in net equity of households and pension funds, consumption expenditure	358 509	-	-	358 509
Change in households net worth	-	-	1 642	1 642
Gross saving	39 643	4 103	30 438	74 183
Consumption of fixed capital	26 707	4 183	10 656	41 546
Net saving	12 936	-81	19 782	32 637
Capital account				
Gross saving	39 643	4 103	30 438	74 183
Capital taxes	2 538	-	-	2 538
Other capital transfers	8 463	585	-	9 048
Total gross saving and capital transfers	50 643	4 688	30 438	85 769
Gross fixed capital formation	23 937	8 975	15 552	48 465
Changes in stocks	33	- 3	-	31
Acquisitions of land and rights, net	-183	-1 451	268	-1 365
Investment subsidies	5 853	-	-	5 853
Other capital transfers	-	94	-	94
Of which, public sub-sector	-	44	-	44
Net lending/borrowing	21 002	-2 928	14 618	32 693

For further information visit www.statbank.dk/off14

Table 425

Expenditure and revenue of general government

	2000	2001*	2002*	2003*
	DKK mio.			
Current outlays, total	661 008	689 634	712 832	737 290
Consumption expenditure	323 350	343 273	358 509	369 247
Real interest, etc.	55 191	53 311	50 023	48 100
Subsidies	28 191	28 647	30 292	30 984
Other current transfers	254 276	264 402	274 007	288 959
Current revenue, total	715 003	749 808	752 636	774 857
Income on wealth, earned income, etc.	77 094	82 696	81 362	85 680
Taxes on production and import	219 845	229 388	237 987	240 283
Current taxes on income, wealth, etc.	379 807	396 808	399 912	416 401
Social security contributions	29 396	29 358	22 660	23 487
Other current transfers	8 862	10 557	10 714	9 006
Capital outlays, total	28 484	29 417	29 641	28 177
Non-financial capital accumulation	21 300	22 839	23 788	22 419
Capital transfers	7 184	6 577	5 853	5 758
Capital revenue, total	6 969	6 767	11 001	7 271
Capital taxes	2 861	2 701	2 538	2 716
Other capital transfers	4 108	4 066	8 463	4 555
Current surplus (gross saving)	53 996	60 174	39 805	37 567
Overall surplus (net lending)	32 481	37 525	21 164	16 661

For further information visit www.statbank.dk/15

Table 426

Expenditure and revenue of general government 2003*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	468 579	70 271	437 913	737 290
Consumption expenditure	101 528	3 761	263 958	369 247
Real interest, etc.	45 651	5	2 444	48 100
Subsidies	25 028	-	5 956	30 984
Other current transfers	296 372	66 505	165 555	288 959
Current revenue, total	484 984	86 708	442 639	774 857
Income on wealth, earned income, etc.	42 209	16 025	27 447	85 680
Taxes on production and import	223 625	-	16 657	240 283
Current taxes on income, wealth, etc.	195 266	-	221 135	416 401
Social security contributions	59	23 428	-	23 487
Other current transfers	23 825	47 255	177 400	9 006
Capital outlays, total	11 844	885	15 496	28 177
Non-financial capital accumulation	7 462	9	14 948	22 419
Capital transfers	4 382	876	548	5 758
Capital revenue, total	5 569	-	1 750	7 271
Capital taxes	2 716	-	-	2 716
Other capital transfers	2 853	-	1 750	4 555
Current surplus (gross saving)	16 405	16 437	4 726	37 567
Overall surplus (net lending)	10 130	15 552	-9 020	16 661

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

 For further information visit www.statbank.dk/15

Table 427

Expenditure and revenue of general government

	2000	2001*	2002*	2003*
	DKK mio.			
Central government¹				
Current outlays	430 047	442 945	454 093	468 579
Capital outlays	14 483	13 659	12 429	11 844
Current revenue	452 889	467 828	471 320	484 984
Capital revenue	5 197	4 887	8 967	5 569
Current surplus	22 842	24 883	17 227	16 405
Overall surplus ²	13 555	16 111	13 764	10 130
Social security funds				
Current outlays	60 718	58 764	61 248	70 271
Capital outlays	458	624	914	885
Current revenue	80 465	81 448	75 578	86 708
Capital revenue	-	-	-	-
Current surplus	19 747	22 684	14 330	16 437
Overall surplus ²	19 289	22 060	13 416	15 552
Local governments, total¹				
Current outlays	378 937	400 279	419 022	437 913
Capital outlays	13 755	15 272	16 373	15 496
Current revenue	390 344	412 886	427 270	442 639
Capital revenue	1 985	2 019	2 110	1 750
Current surplus	11 407	12 607	8 247	4 726
Overall surplus ²	-363	-646	-6 016	-9 020
Of which:				
Counties				
Current outlays	89 433	95 475	99 402	103 860
Capital outlays	3 681	4 590	4 265	3 748
Current revenue	91 810	98 523	102 072	102 799
Capital revenue	256	194	118	62
Current surplus	2 377	3 048	2 670	-1 061
Overall surplus ²	-1 048	-1 348	-1 477	-4 747
Municipalities				
Current outlays	299 407	316 126	331 630	346 988
Capital outlays	10 080	10 686	12 111	11 748
Current revenue	308 437	325 685	337 207	352 775
Capital revenue	1 734	1 828	1 995	1 688
Current surplus	9 030	9 559	5 577	5 787
Overall surplus ²	685	701	4 538	-4 273

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

For further information visit www.statbank.dk/15

Table 428

Expenditure of general government sector, by type of transaction

	2001*	2002*	2003*	2004 ¹
	DKK mio.			
Total outlays	719 050	742 473	765 467	786 692
Current outlays, total	689 634	712 832	737 290	756 178
Final consumption expenditure, total	343 273	358 509	369 247	381 736
Compensation of employees	229 060	238 954	246 901	256 339
+ Consumption of fixed capital	26 290	26 707	27 063	27 427
+ Intermediate consumption	111 387	117 364	120 455	120 563
+ Social transfers in kind	17 428	19 099	19 341	20 473
+ Sales of goods and services	40 893	43 615	44 513	43 067
Income transfers, total	346 361	354 322	368 043	374 442
Interest, etc.	53 311	50 023	48 100	45 180
+ Subsidies	28 647	30 292	30 984	30 828
To public quasi-corporations	10 116	9 863	10 921	10 727
To other corporations	18 531	20 429	20 064	20 101
+ Other income transfers	264 402	274 007	288 959	298 434
To other levels of government				
To households	229 573	238 624	252 784	261 651
To NPIHs ¹	5 134	4 625	5 433	4 844
To the rest of the world (a-d)	29 695	30 759	30 742	31 939
a. To the Faeroe Islands, net	1 113	788	754	749
b. To Greenland, net	3 212	3 291	3 415	3 348
c. To the EU	11 167	13 450	13 085	14 173
d. To others	14 203	13 230	13 488	13 668
Capital outlays, total	29 417	29 641	28 177	30 515
Non-financial capital accumulation, total	22 839	23 788	22 419	24 676
Acquisition of new fixed assets	25 145	24 201	22 938	24 900
+ Acquisition of buildings, and other existing investments, net	-342	-264	-542	-275
+ Changes in inventories	11	33	0	1
+ Acquisition of land and intangible assets, net	-1 975	-183	24	50
Capital transfers, total	6 577	5 853	5 758	5 839
Investment grants and capital transfers	6 577	5 853	5 758	5 839
To public quasi-corporations	670	54	330	328
To other enterprises	3 802	3 433	3 137	2 782
To other levels of government				
To households	1 904	2 191	2 110	2 549
To NPIHs ²	139	112	120	129
To the rest of the world (a-d)	62	62	60	50
a. To the Faeroe Islands, net	0	1	1	0
b. To Greenland, net	34	36	32	22
c. To the EU	-	-	-	-
d. To others	27	26	27	28

¹ Budget figures. ² To non-profit institutions (households).

For further information visit www.statbank.dk/off16

Table 429

Revenue of general government sector, by type of transaction

	2001*	2002*	2003*	2004 ¹
	DKK mio.			
Current plus capital revenue	756 575	763 637	782 128	801 726
Current revenue, total	749 808	752 636	774 857	794 208
Gross operating surplus	26 290	26 707	27 063	27 427
Withdrawals of income from quasi-corporations	6 112	6 594	6 289	5 797
Interest	34 449	31 462	35 306	31 004
Rents	2 485	2 552	2 716	4 426
Taxes on production and imports	229 388	237 987	240 283	249 428
Current taxes on income, wealth, etc.	397 808	399 912	416 401	428 382
Compulsory social security contributions	29 358	22 660	23 487	23 955
Voluntary social contributions	734	768	719	623
Imputed social contributions	12 626	13 979	13 587	14 144
Other income transfers	10 557	10 714	9 006	9 023
From other levels of government	•	•	•	•
From domestic private sector	8 509	9 320	7 739	7 873
From the rest of the world	2 047	1 394	1 267	1 149
From EU institutions	1 953	1 323	1 188	1 082
From others	94	72	80	67
Capital revenue, total	6 767	11 001	7 271	7 518
Capital taxes	2 701	2 538	2 716	2 850
Other capital transfers	4 066	8 463	4 555	4 668
From other levels of government	•	•	•	•
From domestic private sector	3 677	5 993	3 578	3 269
From the rest of the world	389	2 470	977	1 400
From EU institutions	389	2 470	977	1 400
From others	-	-	-	-
Current surplus (gross saving)	60 174	39 804	37 567	38 030
Overall surplus (net lending)²	37 525	21 164	16 661	15 034

¹ Budget figures. ² Current and capital surplus = change in net debt.

For further information visit www.statbank.dk/off16

Table 430

Expenditure of general government sector, by function

Expenditure	2000	2001*	2002*	2003*
DKK mio.				
Total	689 492	719 050	742 473	765 467
1. Public services	88 276	93 493	96 947	100 184
General public services	56 086	58 681	61 404	64 028
General administration	23 169	24 547	25 792	28 279
External affairs	30 397	31 750	32 851	33 010
Other	2 520	2 385	2 761	2 740
Defence etc.	20 508	21 995	22 440	22 450
Law and order and safety	11 682	12 817	13 103	13 706
2. Social conditions	491 559	521 438	542 116	565 622
Education	100 036	107 491	110 515	114 394
Primary education	41 458	45 332	47 576	49 750
Secondary education	17 520	18 053	18 014	19 278
Institutions of higher education	22 090	25 136	25 652	26 272
Adult education	15 393	14 994	16 272	16 415
Subsidiary services	621	679	725	636
General administration	2 864	3 258	2 226	1 995
Other	90	39	51	48
Health	66 680	71 548	75 890	79 575
Hospitals etc.	49 103	52 427	55 510	58 579
Individual health services	16 250	17 503	18 989	19 427
General administration	985	1 082	1 204	1 154
Other	342	536	188	415
Social security and welfare services	291 423	306 620	319 695	335 486
Social security assistance	202 212	210 160	218 064	232 989
Welfare services	78 882	85 370	90 114	90 579
General administration	10 226	10 965	11 380	11 858
Other	103	125	138	60
Housing and community amenities	12 377	12 970	13 127	13 591
Housing	7 407	7 167	7 265	7 482
Community development	2 032	2 824	2 641	2 717
Sanitary services ¹	2 666	2 609	2 762	2 951
Other	272	370	460	441
Religious, recreational and cultural services	21 043	22 809	22 888	22 577
Religious services	5 520	6 118	6 209	6 175
Recreational services	6 984	7 520	7 552	7 292
Cultural services	8 215	8 868	8 849	8 810
Other services	324	303	278	300
3. Economic services	53 487	50 035	50 509	51 074
Energy supplies	2 977	2 395	2 092	1 683
Agriculture, forestry and fishing	4 292	3 937	3 748	3 992
Mining and quarrying, manufacturing and construction	1 856	2 083	1 336	1 266
Communications	24 998	24 255	24 197	25 541
Roads and transportation	14 939	13 347	13 844	14 473
Inland and coastal waterways	519	129	413	540
Public transport	9 510	10 722	9 917	10 506
Other	30	56	22	22
Commerce and industrial development	19 363	17 364	19 136	18 591
Commerce etc.	2 277	624	2 340	2 115
General industrial development	17 049	16 686	16 767	16 397
Other	37	54	29	79
4. Other functions	56 171	54 084	52 901	48 586
Expenditure by unclassified functions	56 171	54 084	52 901	48 586

¹ Taxes on waste water have been calculated net.

For further information visit www.statbank.dk/off19

Table 431

Expenditure of general government and its sub-sectors, by function, 2003*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
DKK mio.						
Total	480 423	71 156	107 609	358 736	252 457	765 467
1. Public services	79 570	-	3 239	17 505	129	100 184
General public services	45 075	-	3 231	15 850	128	64 028
General administration	9 377	-	3 170	15 769	37	28 279
External affairs	33 008	-	-	23	21	33 010
Other	2 689	-	62	58	69	2 740
Defence etc.	22 450	-	-	-	-	22 450
Law and order and safety	12 044	-	8	1 655	1	13 706
2. Social conditions	277 518	68 623	97 529	324 091	202 140	565 622
Education	56 712	-	9 414	55 541	7 273	114 394
Primary education	5 901	-	1 966	45 363	3 480	49 750
Secondary education	12 117	-	6 514	1 068	422	19 278
Institutions of higher education	25 878	-	477	11	94	26 272
Adult education	12 108	-	33	7 531	3 256	16 415
Subsidiary services	131	-	164	360	19	636
General administration	529	-	260	1 208	2	1 995
Other	48	-	-	-	-	48
Health	3 449	-	70 444	14 012	8 330	79 575
Hospitals etc.	2 153	-	55 755	8 848	8 177	58 579
Individual health services	212	-	14 191	5 156	133	19 427
General administration	685	-	470	-	1	1 154
Other	399	-	28	8	20	415
Social security and welfare services	198 945	68 623	15 999	237 663	185 745	335 486
Social security assistance	193 538	64 848	1 569	153 293	180 260	232 989
Welfare services	4 739	-	13 640	77 674	5 474	90 579
General administration	609	3 775	789	6 696	11	11 858
Other	60	-	-	-	-	60
Housing and community amenities etc.	8 122	-	830	4 785	146	13 591
Housing	6 177	-	2	1 381	78	7 482
Community development	230	-	-	2 488	1	2 717
Sanitary services ¹	1 356	-	781	880	67	2 951
Other	360	-	46	35	-	441
Religious, recreational and cultural services	10 290	-	842	12 090	646	22 577
Religious services	6 012	-	-	172	10	6 175
Recreational services	1 406	-	132	5 762	8	7 292
Cultural services	2 571	-	711	6 156	628	8 810
Other	300	-	-	-	-	300
3. Economic services	34 698	-	6 082	14 070	3 775	51 074
Energy supplies	1 711	-	-	-	28	1 683
Agriculture, forestry and fishing	3 992	-	-	-	-	3 992
Mining and quarrying, manufacturing and construction	1 014	-	27	238	13	1 266
Communications	12 239	-	4 320	9 026	44	25 541
Roads and transport	3 506	-	2 887	8 089	9	14 473
Inland and coastal waterways	539	-	1	-	-	540
Public transport	8 172	-	1 433	937	35	10 506
Other	22	-	-	-	-	22
Commerce and industrial development	15 741	-	1 734	4 806	3 690	18 591
Commerce etc.	1 557	-	102	460	5	2 115
General industrial development	14 105	-	1 632	4 345	3 685	16 397
Other	79	-	-	-	-	79
4. Other functions	88 637	2 533	758	3 070	46 412	48 586

**Expenditure by unclassified
functions**

88 637 2 533 758 3 070 46 412 48 586

¹ Taxes on waste water have been calculated net.

 For further information visit www.statbank.dk/15

Table 432

Subsidies

	2000	2001*	2002*	2003*
	DKK mio.			
Subsidies, total	36 873	37 529	38 994	40 103
Analysed by recipients:				
Subsidies to quasi public corporations	8 898	10 116	9 863	10 921
Subsidies to other enterprises	18 598	18 275	20 138	19 631
Subsidies to EU schemes	9 378	9 138	8 993	9 551
Analysed by kind and scheme:				
1. Subsidies on products, total	18 551	18 869	18 441	20 196
a. EU schemes, total	7 762	7 236	7 087	7 957
Of which:				
Export subsidy schemes	2 783	1 999	2 191	1 795
Other EU schemes	4 980	5 237	4 896	6 163
b. Danish schemes, total	10 789	11 633	11 354	12 239
Of which:				
The Danish State Railways	5 833	6 597	6 164	7 008
Local government buses, etc.	1 046	1 485	1 524	1 427
2. Other subsidies on production, total	18 322	18 660	20 552	19 907
a. EU schemes, total	1 615	1 902	1 905	1 594
b. Danish schemes, total	16 707	16 758	18 647	18 313
Of which:				
Interest subsidies	4 873	5 413	5 994	5 904
Other private enterprises	5 040	5 693	7 074	7 262
Analysed by source of finance:				
a. EU schemes, total	9 378	9 138	8 993	9 551
b. EU share of EU schemes, total	8 682	8 882	8 701	9 119
c. Danish share of EU schemes, total	696	256	291	432
d. Danish schemes, total	27 496	28 391	30 001	30 552
e. Financed by Denmark, total	28 191	28 647	30 292	30 984

For further information visit www.statbank.dk/15

Table 433

Current transfers to households from the general government sector

	2000	2001*	2002*	2003*
	DKK mio.			
Current transfers, total	221 234	229 573	238 623	252 784
Social benefits other than social transfers in kind	205 362	213 541	222 401	237 222
Civil servants' pensions	14 552	15 353	16 111	16 691
Special pension schemes	3 403	3 701	4 038	4 340
Old-age and early-retirement pensions	85 147	88 464	90 875	94 671
Early-retirement pay	21 378	21 848	22 855	24 745
Unemployment benefit	17 490	17 254	17 854	22 225
Cash benefits under Social Asst. Act	16 933	17 676	18 082	18 607
Gross rehabilitation benefit	4 210	4 806	4 813	4 767
Sickness and maternity benefit	13 108	14 270	15 662	18 888
Child and youth allowances	3 326	3 456	3 639	3 769
Sabbatical leave, child care	1 884	1 816	1 659	575
Family allowance	10 830	11 283	11 770	12 243
Housing subsidies	8 644	8 864	9 223	9 477
Other transfers	4 458	4 749	5 822	6 224
Other current transfers, total	15 872	16 032	16 222	15 562
Education grants	8 223	8 842	9 351	9 824
Sabbatical leave, education	892	494	11	0
Other	6 757	6 696	6 861	5 738

For further information visit www.statbank.dk/15

Table 434 (continued)

Total taxation

	2001 [*]	2002 [*]	2003 [*]
	DKK mio.		
Total taxation	661 699	665 287	685 124
National accounts distribution:			
Danish schemes			
Taxes on production and imports	229 388	237 987	240 283
Current taxes on income, wealth etc.	397 808	399 912	416 401
Social contributions	29 358	22 660	23 487
Capital taxes	2 701	2 538	2 716
EU schemes			
Taxes on production and imports	2 443	2 190	2 238
Distribution by type of tax:			
Income taxes, total	392 010	393 702	410 189
Personal income tax	349 369	353 645	364 102
State income tax	76 818	72 687	74 802
County income tax	60 554	62 532	64 370
Municipality income tax	130 524	134 272	138 214
Church tax	4 275	4 440	4 568
Special contribution to labour market funds	59 275	61 125	62 942
Tax on imp. income from owner-occupied dwelling	9 503	10 151	10 250
Other personal income taxes	8 421	8 438	8 957
Corporation tax	41 640	38 906	39 900
Real interest tax	903	1 063	6 100
Property release and surrender tax	97	89	86
Compulsory fees, total	115	114	112
Compulsory contrib. to social-security schemes	29 358	22 660	23 487
Social contributions from employees	24 965	18 147	18 561
Social contributions from employers	4 393	4 513	4 926
Other labour market contributions	3 438	3 342	2 901
Labour market contributions from employers	3 438	3 342	2 901
Taxes on wealth, real property, etc.	24 762	26 077	27 243
Inheritance tax and gift tax	2 701	2 538	2 716
Motor vehicle weight duty	7 406	7 943	8 017
Taxes on real property	14 656	15 596	16 510
Taxes on goods and services	211 882	219 261	221 048
VAT	128 550	132 484	135 349
Tax on wage totals	3 939	3 573	3 594
Customs and import duties	2 261	1 971	2 019
Taxes on specific goods	67 591	70 536	68 391
Vehicle registration duty	12 288	14 566	12 681
Energy taxes	35 507	35 789	36 482
Pollution duties	2 724	2 886	2 594
Tobacco duties	7 582	7 735	7 795
Duties on beer, wine and spirits	4 316	4 264	3 993
Other taxes on specific goods	5 172	5 295	4 845
Taxes on specific transactions	4 964	5 480	6 216
Stamp duty	4 896	5 438	6 171
Other taxes on specific transactions	68	42	45
Taxes on specific services	4 433	5 090	5 344
Turnover tax on football pools etc.	944	916	884
Tax on insurance of vehicles and leisure craft	1 572	1 879	2 042
Other taxes on specific services	1 917	2 295	2 418
Other duties	144	126	134
Other production taxes	133	131	145

Table 434

Total taxation

	2001 [*]	2002 [*]	2003 [*]
	DKK mio.		
Distribution by receiving sub-sector			
Central government	406 892	410 861	421 666
Social security funds	29 341	22 591	23 428
Counties	68 196	70 713	72 755
Municipalities	154 826	158 932	165 038
Supranational authorities (EU)	2 443	2 190	2 238
	per cent		
Tax incidence¹, total	49.9	48.9	49.1
Taxes on production and imports	17.5	17.7	17.4
Current taxes on income, wealth, etc.	30.0	29.4	29.8
Compulsory contribution to social security	2.2	1.7	1.7
Taxes on capital	0.2	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

 For further information visit www.statbank.dk/off12

Table 435

Danish official aid to developing countries

	2001	2002	2003
	DKK thousand		
Total official aid	11 403 600	10 621 810	10 453 190
Bilateral aid, total	6 439 600	5 876 420	5 789 930
Projects and project aid			
Africa	2 592 600	2 311 950	2 167 960
Asia	995 600	878 780	1 107 030
Latin America	370 100	384 510	341 330
Special project aid	177 300	194 840	136 320
Grants through NGOs	985 300	892 920	866 330
Transitional assistance to the western Balkans	197 300	140 080	68 760
Aid to regional areas and localities	•	•	75 860
Personnel	596 200	483 500	492 050
Debt relief	•	160 570	110 260
Various credit facilities	249 800	165 420	83 690
Other bilateral activities	195 800	180 470	240 350
Human rights and democratising	79 600	83 400	99 980
Multilateral aid, total	4 320 200	4 087 300	4 056 000
United Nations Development Programme	525 600	439 930	448 460
United Nations Children's Fund (UNICEF)	213 700	191 230	192 890
United Nations Population and Health Programme	383 000	294 450	302 740
United Nations Agricultural and Food Programme	277 800	234 700	227 130
Global environmental programmes	119 500	136 920	145 210
Other United Nations aid programmes	246 800	246 490	245 310
World Bank Group	560 400	523 740	471 990
Regional banks	52 300	34 140	47 870
Regional and other funds	249 000	470 350	333 010
EU development aid	118 800	231 480	348 280
Multilateral regional aid and temporary aid	182 800	173 030	162 270
International development studies	97 800	80 760	79 250
Various multilateral contributions	137 400	100 330	115 740
Humanitarian organizations	259 000	227 130	240 840
Extraordinary humanitarian contributions and International Humanitarian Emergency	851 500	557 900	566 470
Thematic multilateral aid	44 900	144 730	128 520
Current expenditure	627 200	650 300	600 000
Purchases of real property ¹	16 600	7 790	7 270

¹ Budget receipts and outlays for 2003.

Source: Danish Ministry of Foreign Affairs, DANIDA.

Table 436

Bilateral official aid to developing countries 2003

	Programme and project aid	Other grants, aid ¹	Total ²		Programme and project aid	Other grants, aid ¹	Total ²
	DKK mio.				DKK mio.		
Total	3 897.25	1 026.39	5 789.93	East Timor	-	0.58	0.58
Africa, total	2 294.75	329.70	2 946.23	Gaza Strip	24.06	7.67	38.30
Africa	8.65	8.39	20.45	Georgia	-	-	1.41
Africa south of Sahara	7.82	1.20	10.26	India	117.14	8.58	153.17
Algeria	-	0.20	0.20	Indonesia	0.02	9.96	18.05
Angola	-	-1.12	10.60	Iran	-	3.43	3.43
Benin	131.50	9.50	141.00	Iraq	6.56	7.09	13.65
Botswana	-	1.00	1.00	Jordan	-	0.13	0.13
Burkina Faso	174.98	4.76	179.84	Kazakhstan	-	-	0.98
Cameroon	-	64.88	64.88	Kyrgyzstan	-	-2.88	0.36
Central African Republic	-	-	0.06	Laos	-	0.73	7.27
Congo, The Republic	-	-	-0.01	Lebanon	-	0.09	0.09
East Africa	-	3.79	7.17	Maldives	-	0.92	0.92
Egypt	112.84	86.08	199.92	Middle East	3.97	1.50	6.79
Eritrea	63.10	2.51	75.37	Mongolia	-	0.12	13.65
Ethiopia	-	-	19.51	Nepal	223.67	25.21	263.36
Gambia	0.46	-	0.87	North Korea	-	0.08	0.08
Ghana	324.80	19.78	371.59	Oceania	-	-	-0.01
Guinea-Bissau	-	1.00	1.00	Pakistan	-	-	2.64
Kenya	91.07	16.55	114.07	Philippines	-	3.89	18.35
Lesotho	-	0.82	0.82	Solomon Islands	-	-	0.32
Liberia	-	-	1.66	South East Asia	0.49	-	0.49
Madagascar	-	-	-0.02	Sri Lanka	12.49	3.90	16.39
Malawi	1.67	0.58	25.48	Syria	-	0.09	0.09
Mali	-	-	0.33	Thailand	-	-10.93	-12.37
Mozambique	334.29	33.84	413.91	Viet Nam	337.74	57.87	409.46
Namibia	-	-	3.92	Yemen	-	0.40	0.40
Niger	41.24	2.22	52.31	Latin America. total	344.00	50.72	524.21
Nigeria	-	-	0.68	Bolivia	157.88	13.21	188.60
Rwanda	-	-	11.71	Brazil	-	0.01	0.01
SADCC	16.00	-	20.07	The Caribbean Islands	-	-	0.25
Sahel	-	2.02	2.02	Central America	13.04	2.01	34.10
Senegal	-	-	8.72	Chile	-	0.00	0.18
Sierra Leone	-	-	1.53	Columbia	-	0.98	0.98
Somalia	8.58	0.09	8.97	Dominican Rep.	-	-	3.35
South African Republic	57.64	2.06	68.69	Ecuador	-	11.39	16.47
Southern Africa	-	2.40	11.90	El Salvador	0.07	-	7.18
Sudan	-	0.02	8.63	Guatemala	0.00	2.43	29.22
Swaziland	-	-	0.08	Haiti	-	-	0.01
Tanzania	479.54	33.48	532.59	Honduras	-0.01	5.94	25.17
Togo	-	-	2.08	Latin America	-	1.17	2.26
Uganda	270.67	20.39	349.49	Mexico	-	0.33	0.33
West Africa	6.92	0.05	6.97	Nicaragua	173.03	11.97	210.70
Zambia	158.06	12.75	182.51	Panama	-	-	1.66
Zimbabwe	4.96	0.46	13.45	Peru	-	0.45	3.09
Asia, total	1 152.65	190.93	1 534.02	South America	-	0.83	0.66
Afghanistan	84.67	2.13	117.80	The Balkans. total	68.76	28.26	98.93
Armenia	-	-	2.69	Albania	12.08	1.64	13.69
ASEAN countries	0.50	-	0.50	Bosnia-Herzegovina	-	0.47	0.47
ASEM countries	-	-0.12	-0.12	Kosovo	42.87	2.58	45.45
Asia	0.80	1.58	3.72	Macedonia	14.90	-	16.84
Bangladesh	255.28	22.83	297.74	Serbia-Montenegro	-1.09	22.19	21.10
Bhutan	85.25	12.84	98.09	Other former	-	-	-
Burma	-	3.81	10.44	rep. of Yugoslavia	-	1.39	1.39
Cambodia	-0.01	3.40	19.14	Not broken down			
China	-	26.04	26.04	by country³	37.09	426.78	686.53

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

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

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