

## Public finance

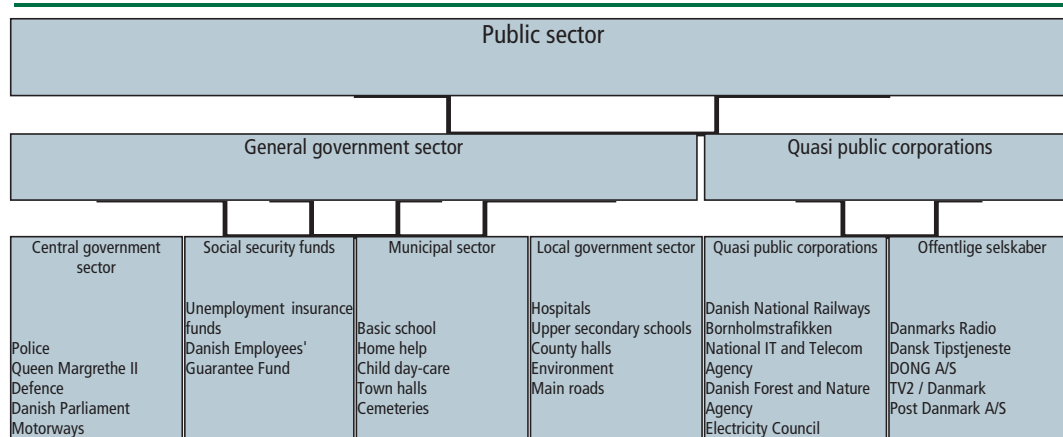
### 1. Developments in the general government sector

#### Composition of the public sector

The public sector is composed of the general government sector *and* public enterprises (corporate sector). The general government sector comprises institutions whose objective is to produce non-market services for the public that 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 (e.g. the Danish National Railways and Bornholmstrafikken) and public corporations (e.g. the Danish Broadcasting Corporation and DONG A/S), which constitute together the corporate sector.

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

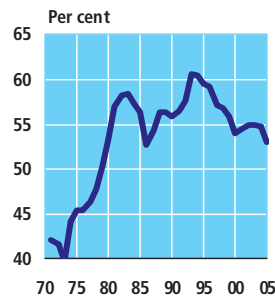
Figure 1 General government sector by areas in 2005



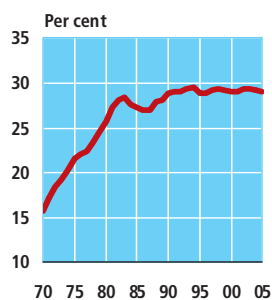
During the next couple of years, the public sector is facing a major adjustment in connection with the implementation of the municipal reform, which comes into force in 2007. The reform will briefly imply that:

1. A number of small municipalities are merged, and the total number of municipalities is reduced from 293 to about 98.
2. The counties are abolished and replaced by 5 regions, which are to be set up. In connection with the municipal reform, the responsibility for a number of tasks will be redistributed, compared to the previous distribution among the central government, region and municipality.

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



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



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

### Stagnation since 1983

Since 1970, the general government sector has undergone considerable development. Current and capital expenditure accounted for an increasing proportion of GDP at factor cost during the 1970s until 1983. From 1983 to 1994, the growth has been equal to the general growth in the economy. There are many reasons for the changes in the general government sector. A significant reason is that the economic activity of women has increased so that many of the functions at home which they used to take care of are now looked after by the general government sector (e.g. care of children and the elderly). Since 1994 there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2005, current and capital expenditure accounted for 53 per cent of GDP.

### Number employed by the public sector has increased

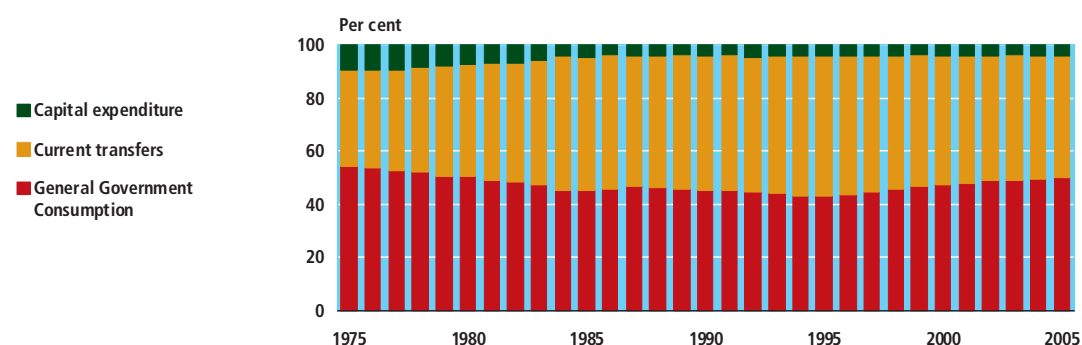
The number employed in the general government sector exhibited a sharp growth during the 1970s. This development also stagnated, however, in the early 1980s as the number employed by the general government sector remained at more or less the same proportion of overall employment during the 1980s and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

### Expenditure by type of transaction

In addition to the change in public expenditure as a proportion of GDP, there has also been a 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 1994-2005, there has been a slight increase in the 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 increased a bit but decreased again in 2004. Current transfers are primarily transfers to households (pensions, unemployment benefits, etc.) and interest. Also the percentage of capital expenditure has fallen until the mid-eighties, but has since then showed a relatively constant share of public expenditure. Capital expenditure covers such things as investment in schools, hospitals, and roads.

Figure 4 General government current and capital expenditure by type of transaction

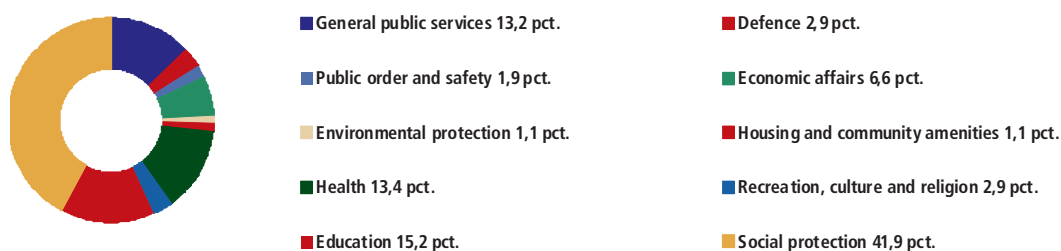


#### Expenditure by function

Figure 5 analyses general government expenditure by function. 70.5 per cent of expenditure in 2005 was spent on the three important functions, education, health and social security. Sectors considered core services in a modern welfare state.

Expenditure on social security accounts for the largest amount of resources (41.9 per cent), which includes expenditure on, for example, old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 15.2 per cent and 13.4 per cent of total expenditure, respectively.

Figure 5 Current and capital expenditure by function 2005



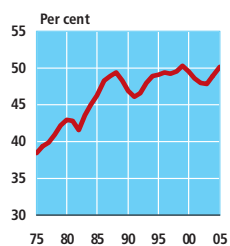
Expenditure on overall general government services amounts to 13.2 per cent and comprises general government administration etc., defence, law and order, and security. This category includes expenditure that has historically been the basis for the general government sector. Defence and law and order and security account for 2.9 per cent and 1.9 per cent, respectively, of the resources.

6.6 per cent of expenditure was spent on economic services, which include especially expenditure on economic, trade, labour market, transport, communication and other business services. 1.1 per cent and 2.9 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

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

### 2. Funding general government expenditure

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



#### Taxes as per cent of GDP relatively stable

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, though there are periods with a lower level. In 2005, the taxes amounted to 50.1 per cent of GDP.

#### No changes in the tax structure

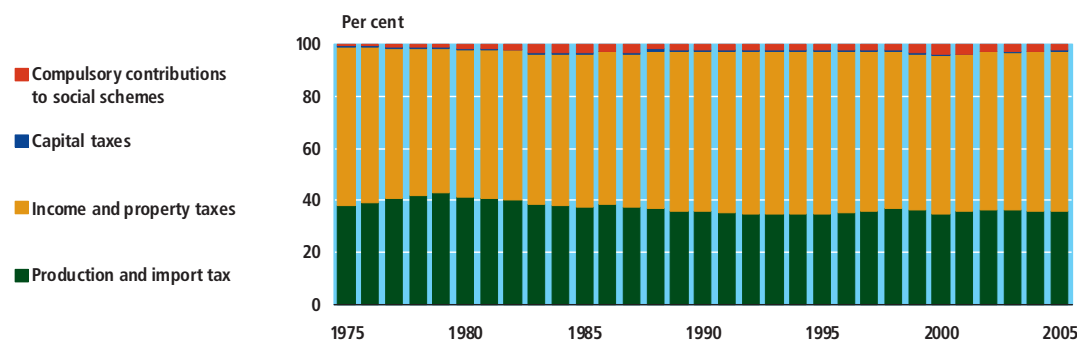
Despite the increase in the tax burden, the tax structure has not changed very much since 1971. Income and property taxes have accounted for the largest part of total taxes. In 2005 they amounted to 61.8 per cent of total taxes, against 55.8 per cent in 1979. Income and property taxes are taxes on incomes 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 35.6 per cent of total taxes in 2005, and their share has fluctuated during the period 1975 to 2005 between 42.6 per cent in 1979 and 34.7 per cent in 1995. Some production and import taxes are used to influence people's and companies' behaviour. These include 'green' taxes, which have become more significant during the 1990s.

Capital taxes and compulsory contributions to social schemes are not significant in terms of revenue. The latter is important in other countries, but not in Denmark where welfare benefits are funded by non-earmarked taxes and where social benefits are granted without reference to people's attachment to the labour market (e.g. the state pension).

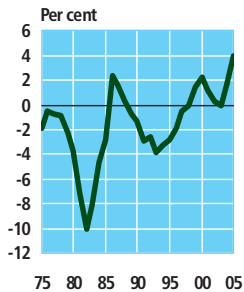
**Figure 7**

#### National accounts distribution of total taxes and duties



### 3. Developments in public finances

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



#### Changes in the economic business cycle

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

#### Surplus on public finances since 1997

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

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

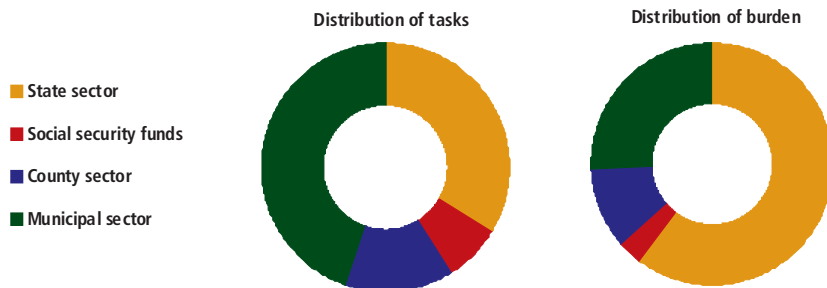
The comparatively considerable fall in the surplus from 2001 (2.8 per cent of GDP) to 2002 (1.9 per cent of GDP) is accounted for by new rules applying to the Special Pension Scheme Savings. The new rules imply that the Scheme is no longer part of the general government sector as from 2002.

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

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

**Figure 9**

**Distribution of tasks and burden between sub-sectors 2004**



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

relation to the public. The distribution of burden shows the final distribution of expenditure between sectors after transfers between the individual sectors.

The state covers more of the expenditure than the division of responsibilities dictates. Counties, social security funds, and especially municipalities cover less expenditure than is dictated by the division of responsibilities. This is because the state refunds the other sub-sectors for a number of costs, particularly statutory costs in the social area.

### 5. The public sector

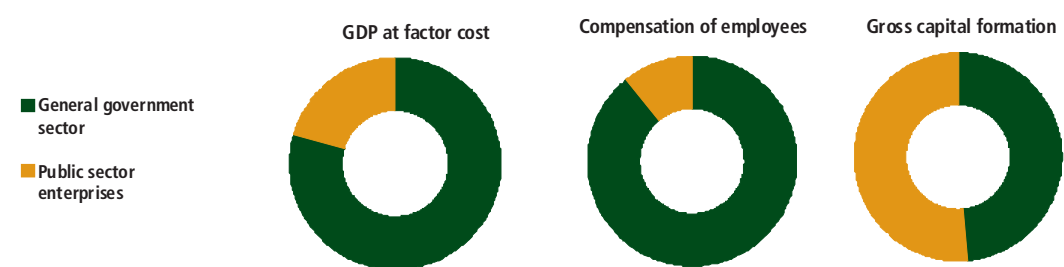
#### One fifth of the public sector's GDP are created by private corporations

19 per cent of the public sector's GDP at factor costs is created by public corporations, but they only employ a relatively small number of all public employees, as only 10 per cent of total wage and salary costs are paid by the public corporations. However, the public corporations account for half (47 per cent) of total gross capital formation of the public sector.

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

Figure 10

The public sector divided into general government sector and public enterprises 2004

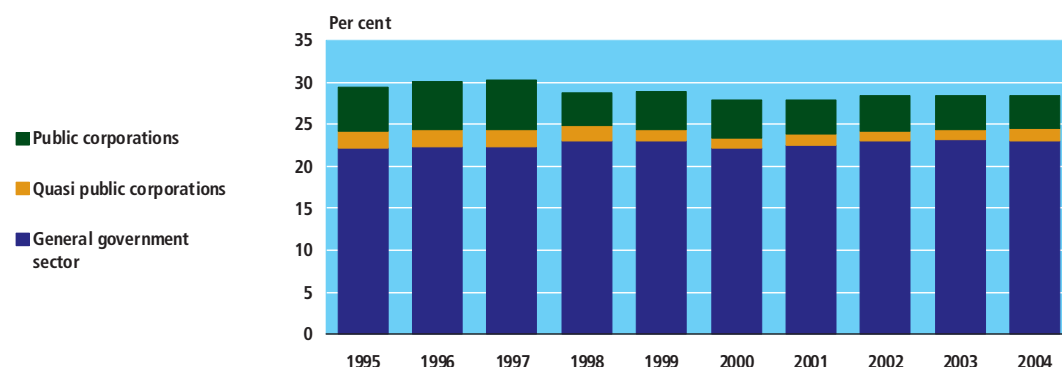


#### The size of the public sector remains almost constant

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 recent years, the trend has been more private ownership, which reduces the size of the public sector. Tele Denmark A/S is an example of a company that has shifted status from public corporation to private enterprise. From 1998, when the state sold its shares, Tele Denmark A/S has no longer been a public enterprise and is therefore no longer part of the public sector.

Figure 11

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



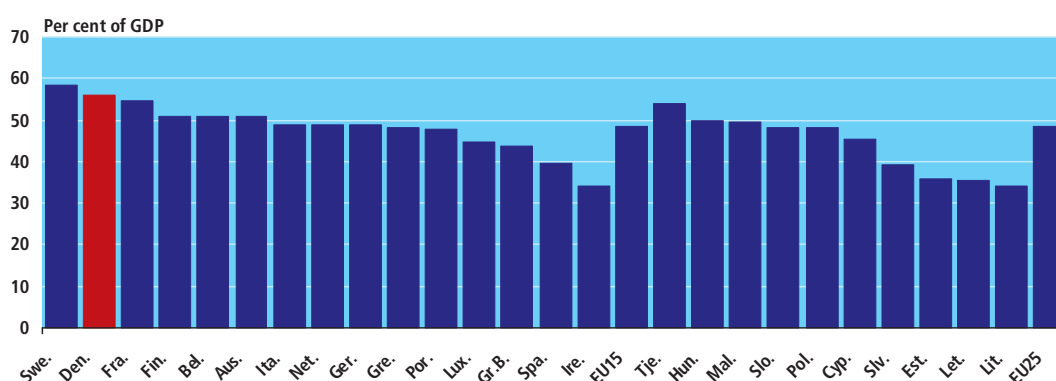
## 6. International comparisons

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

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

Figure 12

Public expenditure as a per cent of GDP 2004



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

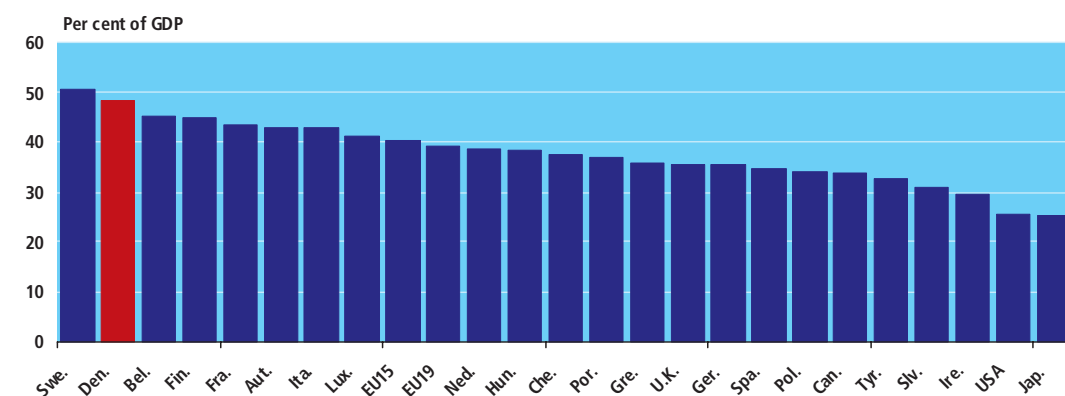
There are in the EU great variations in the size of the public sector measured in terms of total public expenditure as a per cent of GDP, from 33.2 per cent (Lithuania) to 56.7 per cent (Sweden). These variations may reflect either a political choice or the stage of development of the country. There is a tendency for the size of the public sector to increase concurrently with the development of

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

### International comparison of taxes

Denmark accounts for the second highest tax burden (taxes and duties as a per cent of GDP) among selected OECD countries. Only Sweden, which is the only country where the tax burden exceeds more than half of GDP (50.6 per cent), has a higher tax burden than Denmark.

Figure 13 Taxes and duties as a per cent of GDP 2003



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

Comparisons between countries should be made with caution, as the tax burden depends, for example, on whether income transfers (old-age pension, etc.) take place as net transfers, gross transfers or allowances. Net transfers are transfers that are tax free for the recipient, while gross transfers are subject to tax. In Denmark, gross transfers are most prevalent, which means that tax revenues are greater.

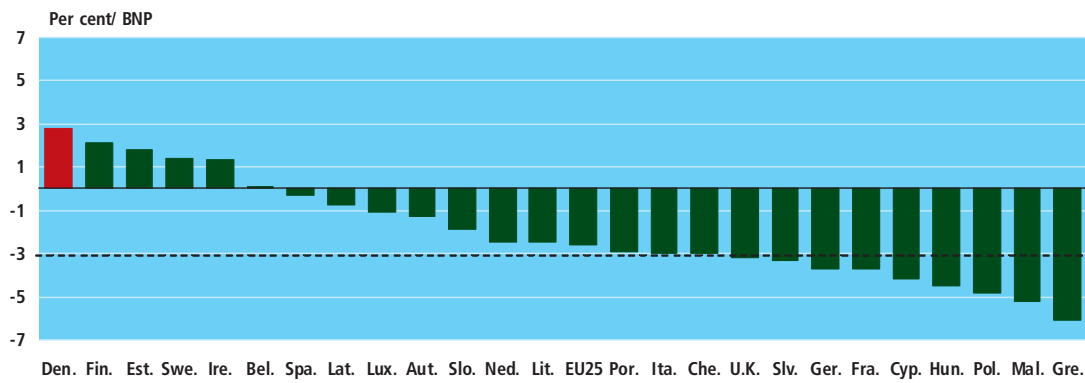
### Public EMU deficits/surpluses and EMU debt in the EU

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

Denmark (2.3) and Finland account for the highest public EMU deficit in 2004, while there are a number of countries whose deficit is above the threshold of 3 per cent. Among these countries are Germany and France. EU 25 accounted for a deficit of 2.6. The total deficit for EU25 is very similar to that of EU15 (2.6). This is due to the circumstance that the 10 “new” EU Member States are partly small countries with minor economies (measured in terms of GDP per capita), compared to the 15 “old” EU Member States.



Figure 14 EMU deficit (-) / surplus (+) as a per cent of GDP, EU25 2004



Since 1993, Denmark's EMU debt in per cent of GDP has been declining and has made up less than 60 per cent of GDP since 1998. The total EMU debt of EU25 was 63.4 per cent of GDP in 2004. In other words, the average of EU25 is above the fixed limit in connection with the procedure for "disproportionately large deficits".

Figure 15 EMU-debt in per cent of GDP, EU25 2004

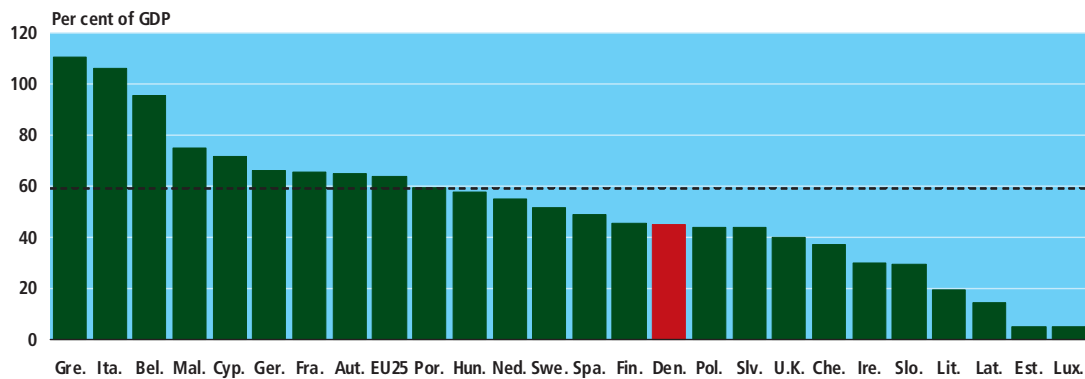


Table 410

## Central government finance. Summary

|                                                                | 2005*            |                  |                  | 2006*            |                  |                  |
|----------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                                                | Expenditure      | Revenue          | Net expenditure  | Expenditure      | Revenue          | Net expenditure  |
| DKK mio.                                                       |                  |                  |                  |                  |                  |                  |
| § 1. Queen Margrethe II                                        | 61.4             | •                | 61.4             | 62.4             | •                | 62.4             |
| § 2. Members of the Royal House                                | 18.8             | •                | 18.8             | 20.4             | •                | 20.4             |
| § 3. Danish Parliament                                         | 792.4            | •                | 792.4            | 836.6            | •                | 836.6            |
| § 5. Prime Minister's Department                               | 121.9            | •                | 121.9            | 121.3            | •                | 121.3            |
| § 6. Royal Danish Ministry of Foreign Affairs                  | 12 925.2         | 58.6             | 12 866.6         | 13 119.8         | 358.6            | 12 761.2         |
| § 7. Ministry of Finance                                       | 4 172.5          | 3 096.4          | 1 076.1          | 6 908.8          | 1 291.1          | 5 617.7          |
| § 8. Ministry of Economic and Business Affairs                 | 1 378.7          | 7.5              | 1 371.2          | 1 360.8          | 36.9             | 1 323.9          |
| § 9. Ministry of Taxation                                      | 3 159.9          | 143.4            | 3 016.5          | 5 511.9          | 137.4            | 5 374.5          |
| § 11. Ministry of Justice                                      | 11 772.9         | 2 462.0          | 9 310.9          | 11 942.5         | 2 482.0          | 9 460.5          |
| § 12. Ministry of Defence                                      | 18 160.3         | 20.0             | 18 140.3         | 18 379.3         | 23.3             | 18 356.0         |
| § 15. Ministry of Social Affairs                               | 105 903.4        | •                | 105 903.4        | 112 310.9        | •                | 112 310.9        |
| § 16. Ministry of the Interior and Health                      | 54 712.3         | 10.6             | 54 701.7         | 61 591.4         | 8.4              | 61 583.0         |
| § 17. Ministry of Employment                                   | 78 261.3         | 1.4              | 78 259.9         | 73 229.4         | 6.0              | 73 223.4         |
| § 18. Ministry of Refugee, Immigration and Integration Affairs | 2 651.6          | •                | 2 651.6          | 2 268.6          | •                | 2 268.6          |
| § 19. Ministry of Science, Technology and Innovation           | 13 866.0         | 410.6            | 13 455.4         | 14 071.6         | 416.6            | 13 655.0         |
| § 20. Ministry of Education                                    | 31 654.4         | 167.8            | 31 486.6         | 32 189.2         | 36.6             | 32 152.6         |
| § 21. Ministry of Culture                                      | 4 262.9          | 76.5             | 4 186.4          | 4 338.5          | 76.6             | 4 261.9          |
| § 22. Ministry of Ecclesiastical Affairs                       | 516.9            | •                | 516.9            | 556.9            | •                | 556.9            |
| § 23. Ministry of the Environment                              | 1 497.5          | 40.0             | 1 457.5          | 1 488.5          | 50.0             | 1 438.5          |
| § 24. Ministry of Food, Agriculture and Fisheries              | 1 760.2          | •                | 1 760.2          | 1 962.0          | •                | 1 962.0          |
| § 27. Ministry for Family and Consumer Affairs                 | 12 179.2         | •                | 12 179.2         | 12 371.6         | •                | 12 371.6         |
| § 28. Ministry of Transport and Energy                         | 9 343.8          | 9 652.3          | -308.5           | 9 781.1          | 11 895.8         | -2 114.7         |
| § 34. Labour Market Funds                                      | •                | 81 991.6         | -81 991.6        | •                | 87 368.0         | -87 368.0        |
| § 35. General reserves                                         | 7 230.6          | 1 231.9          | 5 998.7          | 7 577.9          | 2 266.8          | 5 311.1          |
| § 36. Pensions                                                 | 12 960.3         | •                | 12 960.3         | 14 123.0         | •                | 14 123.0         |
| <b>Total</b>                                                   | <b>389 364.4</b> | <b>99 370.6</b>  | <b>289 993.8</b> | <b>406 124.4</b> | <b>106 454.1</b> | <b>299 670.3</b> |
| § 37. Interests                                                | 34 202.7         | 5 343.9          | 28 858.8         | 26 885.1         | 6 417.9          | 20 467.2         |
| § 38. Taxes and duties                                         | 29 282.5         | 375 732.6        | -346 450.1       | 30 106.4         | 402 532.9        | -372 426.5       |
| <b>Total Surplus</b>                                           | <b>452 849.6</b> | <b>480 447.1</b> | <b>-27 597.5</b> | <b>463 115.9</b> | <b>515 404.9</b> | <b>-52 289.0</b> |
|                                                                | •                | 27 597.5         | -27 597.5        | •                | 52 289.0         | -52 289.0        |
| <b>Current investment and lending budget</b>                   | •                | <b>23 408.2</b>  | <b>-23 408.2</b> | •                | <b>47 353.9</b>  | <b>-47 353.9</b> |
| § 40. Bond purchases. etc.                                     | 4 042.6          | •                | 4 042.6          | 6 937.7          | •                | 6 937.7          |
| § 41. Changes in investment portfolio. etc.                    | •                | -670.8           | 670.8            | •                | -2 866.0         | 2 866.0          |
| § 42. Repayment of central government debt (net)               | 18 694.8         | •                | 18 694.8         | 37 550.2         | •                | 37 550.2         |
| <b>Total</b>                                                   | <b>22 737.4</b>  | <b>22 737.4</b>  | <b>0</b>         | <b>44 487.9</b>  | <b>44 487.9</b>  | <b>0</b>         |

Source: Appropriation Act 2006.

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

**Table 411** (continued) **Specification of central government finance, net expenditure**

| Current, investment and lending budget |                                                                      | Accounts<br>2004 | Budget<br>2005  | Appropriation<br>accounts 2006 |
|----------------------------------------|----------------------------------------------------------------------|------------------|-----------------|--------------------------------|
|                                        |                                                                      | DKK mio.         |                 |                                |
| § 1.                                   | <b>Queen Margrethe II</b>                                            | <b>59.3</b>      | <b>61.4</b>     | <b>62.4</b>                    |
|                                        | 1. Central government grants                                         | 59.3             | 61.4            | 62.4                           |
| § 2.                                   | <b>Members of the Royal House</b>                                    | <b>14.9</b>      | <b>18.8</b>     | <b>20.4</b>                    |
|                                        | 1. Civil list (appanage)                                             | 14.9             | 18.8            | 20.4                           |
| § 3.                                   | <b>Danish Parliament</b>                                             | <b>774.6</b>     | <b>792.4</b>    | <b>836.6</b>                   |
|                                        | 1. Expenditure in connection with the Danish Parliament              | 574.0            | 581.8           | 617.7                          |
|                                        | 2. The Ombudsman                                                     | 39.4             | 43.0            | 44.2                           |
|                                        | 3. Auditing                                                          | 161.2            | 167.6           | 174.7                          |
| § 5.                                   | <b>Prime Minister's Department</b>                                   | <b>114.3</b>     | <b>121.9</b>    | <b>121.3</b>                   |
|                                        | 1. Joint expenditure                                                 | 114.3            | 121.9           | 121.3                          |
| § 6.                                   | <b>Royal Danish Ministry of Foreign Affairs</b>                      | <b>12 397.9</b>  | <b>12 925.2</b> | <b>13 119.8</b>                |
|                                        | 1. Foreign service, etc.                                             | 1 623.1          | 1 742.3         | 1 757.1                        |
|                                        | 2. International organizations                                       | 351.4            | 380.0           | 376.3                          |
|                                        | 3. Official assistance to developing countries                       | 10 323.0         | 10 708.3        | 10 899.0                       |
|                                        | 4. Promotion of exports, internationalization and investment efforts | 100.3            | 94.6            | 87.4                           |
| § 7.                                   | <b>Ministry of Finance</b>                                           | <b>3 707.9</b>   | <b>4 172.5</b>  | <b>6 908.8</b>                 |
|                                        | 1. Public economics                                                  | 86.3             | 484.8           | 3 173.8                        |
|                                        | 2. Greenland and the Faroe Islands                                   | 3 621.6          | 3 687.7         | 3 735.0                        |
|                                        | Greenland                                                            | 3 006.1          | 3 072.2         | 3 119.5                        |
|                                        | The Faroe Islands                                                    | 615.5            | 615.5           | 615.5                          |
| § 8.                                   | <b>Ministry of Economics and Business Affairs</b>                    | <b>933.2</b>     | <b>1 378.7</b>  | <b>1 360.8</b>                 |
|                                        | 1. Joint expenditure                                                 | 126.9            | 152.9           | 177.8                          |
|                                        | 2. Industrial adjustment                                             | 332.9            | 247.5           | 207.7                          |
|                                        | 3. Industrial promotion an housing construction                      | -173.5           | 319.4           | 548.4                          |
|                                        | 4. Building research                                                 | 29.7             | 28.9            | 32.3                           |
|                                        | 5. Statistics                                                        | 234.6            | 231.0           | 235.4                          |
|                                        | 6. Shipping                                                          | 382.6            | 399.0           | 159.2                          |
| § 9.                                   | <b>Ministry of Taxation</b>                                          | <b>3 414.6</b>   | <b>3 159.9</b>  | <b>5 511.9</b>                 |
|                                        | 1. Joint expenditure                                                 | 182.9            | -1 708.5        | 204.1                          |
|                                        | 2. Administration                                                    | 3 231.6          | 4 868.4         | 5 307.8                        |
| § 11.                                  | <b>Ministry of Justice</b>                                           | <b>11 198.8</b>  | <b>11 772.9</b> | <b>11 942.5</b>                |
|                                        | 1. Joint expenditure                                                 | 231.4            | 232.5           | 222.7                          |
|                                        | 2. Administration of police service                                  | 7 270.8          | 7 519.7         | 7 565.4                        |
|                                        | 3. Criminal administration system                                    | 1 992.1          | 2 226.2         | 2 318.9                        |
|                                        | 4. Administration of justice                                         | 1 704.5          | 1 794.5         | 1 835.5                        |
| § 12.                                  | <b>Ministry of Defence</b>                                           | <b>18 250.0</b>  | <b>18 160.3</b> | <b>18 379.3</b>                |
|                                        | 1. Joint expenditure                                                 | 126.4            | 198.5           | 198.1                          |
|                                        | 2. Military defence                                                  | 17 418.7         | 17 274.2        | 17 476.9                       |
|                                        | 3. Civil activities                                                  | 235.4            | 227.5           | 252.8                          |
|                                        | Administration of Danish waters, etc.                                | 221.4            | 219.6           | 244.8                          |
|                                        | Other civil activities                                               | 14.0             | 7.9             | 8.0                            |
|                                        | 4. Rescue operations                                                 | 425.9            | 422.7           | 425.4                          |
|                                        | 5. Conscientious objectors                                           | 43.6             | 37.4            | 26.1                           |

Source: Appropriation Act 2006.

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

**Table 411** (continued) **Specification of central government finance, net expenditure**

| Current, investment and lending budget |                                                                                              | Accounts<br>2004 | Budget<br>2005   | Appropriation<br>accounts 2006 |
|----------------------------------------|----------------------------------------------------------------------------------------------|------------------|------------------|--------------------------------|
|                                        |                                                                                              | DKK mio.         |                  |                                |
| § 15.                                  | <b>Ministry of Social Affairs</b>                                                            | <b>99 441.4</b>  | <b>105 903.4</b> | <b>112 310.9</b>               |
|                                        | 1. Joint expenditure                                                                         | 8 250.9          | 7 269.7          | 8 506.5                        |
|                                        | 2. Family/young persons' allowances                                                          | 6 878.7          | 7 201.3          | 7 591.2                        |
|                                        | Family/young persons' allowances                                                             | 5 779.6          | 6 087.9          | 6 277.5                        |
|                                        | Other family allowances                                                                      | 1 389.3          | 1 393.5          | 1 587.3                        |
|                                        | Instalments, depreciations, etc. for rent allowance loans and residents' deposit loans, etc. | -290.2           | -280.1           | -273.6                         |
|                                        | 3. Cash benefits                                                                             | 1 217.0          | 1 308.6          | 1 350.6                        |
|                                        | Temporary cash benefits, etc.                                                                | 288.7            | 307.0            | 305.4                          |
|                                        | Help to refugees                                                                             | 116.1            | 116.3            | 77.5                           |
|                                        | Benefits for the care of children                                                            | 770.1            | 778.7            | 818.3                          |
|                                        | Benefits for the care of disabled adults                                                     | 38.3             | 102.6            | 145.9                          |
|                                        | Survivor's benefits                                                                          | 3.8              | 4.0              | 3.5                            |
|                                        | 4. Subsidized residential construction, urban renewal and housing areas,                     | 1 855.0          | 3 172.9          | 1 708.8                        |
|                                        | Non-profit housing construction                                                              | 1 261.0          | 2 504.9          | 1 204.1                        |
|                                        | Private housing construction                                                                 | 338.4            | 421.5            | 255.7                          |
|                                        | Urban renewal and residential                                                                | 285.7            | 247.0            | 247.0                          |
|                                        | Provisions for non-profit housing construction and housing cooperative dwellings             | -                | -                | -                              |
|                                        | Provisions for urban renewal and redevelopment                                               | -30.0            | -2.0             | -                              |
|                                        | Subsidies for housing areas                                                                  | -                | 1.5              | 2.0                            |
|                                        | 5. Benefits for and care of the disabled                                                     | 127.8            | 272.3            | 268.8                          |
|                                        | Benefits for and care of the disabled                                                        | 3.4              | -                | -                              |
|                                        | Benefits for and care of the disabled                                                        | 124.3            | 272.3            | 268.8                          |
|                                        | 6. Other social security schemes                                                             | 994.2            | 1 123.7          | 1 610.7                        |
|                                        | Reception centres                                                                            | 358.5            | 364.3            | 377.0                          |
|                                        | Subsidies for full or partial compensation of travelling expenses                            | -                | 0.4              | 0.4                            |
|                                        | Benefits for psychiatric patients who are not hospitalised                                   | 145.5            | 147.5            | 151.5                          |
|                                        | Benefits for socially maladjusted groups                                                     | 490.1            | 611.5            | 1 081.8                        |
|                                        | 7. Social security pension payments                                                          | 80 117.9         | 85 554.9         | 91 274.3                       |
|                                        | Old-age pension                                                                              | 64 902.0         | 71 925.3         | 78 792.0                       |
|                                        | Highest and intermediate early retirement pension                                            | 17 050.6         | 15 902.8         | 14 687.4                       |
|                                        | Ordinary early retirement pension                                                            | 4 464.3          | 3 706.2          | 3 719.4                        |
|                                        | Personal pension supplement                                                                  | 844.9            | 875.0            | 875.9                          |
|                                        | ATP contribution on early retirement pension and supplementary pension                       | 324.6            | 305.3            | 362.7                          |
|                                        | Reservation, early retirement pension reform                                                 | 0.2              | -                | -                              |
|                                        | Transfers from the Social Pension Fund                                                       | -8 370.0         | -8 740.0         | -9 570.0                       |
|                                        | Early retirement pension                                                                     | 901.3            | 1 580.3          | 2 406.9                        |
| § 16.                                  | <b>Ministry of Interior and Health</b>                                                       | <b>49 089.4</b>  | <b>54 712.3</b>  | <b>61 591.4</b>                |
|                                        | 1. Joint expenditure                                                                         | 1 130.9          | 1 022.4          | 1 065.6                        |
|                                        | 2. Prevention                                                                                | 148.0            | 194.3            | 147.2                          |
|                                        | 3. Education and research                                                                    | 136.0            | 233.7            | 271.3                          |
|                                        | 4. The primary health service                                                                | 18.7             | 22.6             | 23.1                           |
|                                        | 5. Hospitals, etc.                                                                           | 2 269.2          | 2 608.1          | 2 870.1                        |
|                                        | 6. Grants, etc. to local governments                                                         | 45 386.6         | 50 631.2         | 57 214.1                       |
| § 17.                                  | <b>Ministry of Employment</b>                                                                | <b>79 929.3</b>  | <b>78 261.3</b>  | <b>73 229.4</b>                |
|                                        | 1. Joint expenditure                                                                         | 110.9            | 245.4            | 345.4                          |
|                                        | 2. Working environment                                                                       | 1 104.0          | 1 103.7          | 1 058.2                        |
|                                        | 3. Labour market-related social assistance                                                   | 60 994.1         | 57 772.8         | 53 255.1                       |
|                                        | Joint expenditure                                                                            | 619.8            | 388.1            | 374.8                          |
|                                        | Unemployment benefit                                                                         | 22 793.3         | 20 600.0         | 19 200.0                       |
|                                        | Early retirement pay                                                                         | 25 063.7         | 24 855.0         | 22 397.0                       |
|                                        | Transitional benefits                                                                        | 968.2            | 473.5            | 122.6                          |
|                                        | Cash benefits                                                                                | 5 569.6          | 5 387.8          | 4 945.2                        |

Table 411 (continued)

## Specification of central government finance, net expenditure

| Current, investment and lending budget                                | Accounts<br>2004 | Budget<br>2005  | Appropriation<br>accounts 2006 |
|-----------------------------------------------------------------------|------------------|-----------------|--------------------------------|
|                                                                       | DKK mio.         |                 |                                |
| Sickness benefits                                                     | 5 888.1          | 5 968.4         | 6 067.1                        |
| Repayments                                                            | 91.3             | 100.0           | 148.4                          |
| 4. Labour-market services                                             | 17 720.3         | 19 139.4        | 18 570.7                       |
| Joint expenditure                                                     | 108.1            | 101.5           | 94.8                           |
| Public employment offices and business services                       | 905.7            | 822.3           | 812.9                          |
| Active employment efforts                                             | 13 783.4         | 15 626.6        | 14 977.2                       |
| Active labour market policy                                           | 365.8            | -               | -                              |
| Active social policy                                                  | 2 211.6          | 2 205.7         | 2 268.7                        |
| Other employment-creating schemes                                     | 345.6            | 383.3           | 417.1                          |
| <b>§ 18. Ministry of Refugee, Immigration and Integration Affairs</b> | <b>3 753.5</b>   | <b>2 651.6</b>  | <b>2 268.6</b>                 |
| 1. Joint expenditure                                                  | 360.2            | 346.3           | 350.4                          |
| 2. Asylum applicant                                                   | 648.7            | 586.3           | 469.6                          |
| 3. Integration                                                        | 2 744.6          | 1 719.0         | 1 448.6                        |
| Integration programme and Danish classes                              | 2 564.3          | 1 529.3         | 1 202.7                        |
| Efforts concerning integration on the labour market                   | 59.1             | 95.3            | 117.2                          |
| Efforts concerning building areas                                     | 50.1             | 40.1            | 66.5                           |
| Other integration initiatives etc.                                    | 71.1             | 54.3            | 62.2                           |
| <b>§ 19. Ministry of Science, Technology and Innovation</b>           | <b>13 120.7</b>  | <b>13 866.0</b> | <b>14 071.6</b>                |
| 1. Joint expenditure                                                  | 664.7            | 1 052.2         | 815.4                          |
| 2. Research and further education                                     | 10 199.6         | 10 509.9        | 10 725.5                       |
| 3. Danish Research Council and research training                      | 1 306.1          | 1 261.1         | 1 417.0                        |
| 4. Research institutions                                              | 365.2            | 479.4           | 409.2                          |
| 5. Information technology, telecommunications                         | 29.1             | -22.5           | 50.0                           |
| 6. Competence and technology                                          | 556.0            | 585.9           | 654.5                          |
| <b>§ 20. Ministry of Education</b>                                    | <b>30 435.5</b>  | <b>31 654.4</b> | <b>32 189.2</b>                |
| 1. Administration, etc.                                               | 1 311.0          | 1 558.5         | 1 648.5                        |
| 2. Basic school                                                       | 2 136.9          | 2 249.3         | 2 339.0                        |
| 3. Vocationally-oriented youth education                              | 5 951.2          | 6 085.2         | 5 967.5                        |
| 4. General and vocational upper-secondary education                   | 2 151.7          | 2 196.5         | 2 183.8                        |
| 5. Other youth education, etc.                                        | 639.9            | 471.9           | 511.3                          |
| 6. Further education, etc.                                            | 3 889.2          | 3 829.3         | 3 886.3                        |
| 7. Community education and adult, and further education and training  | 2 237.5          | 2 460.9         | 2 272.3                        |
| 8. Cross-disciplinary and international activities                    | 730.7            | 700.6           | 666.0                          |
| 9. Assistance schemes, etc.                                           | 11 387.4         | 12 102.2        | 12 714.5                       |
| State Education Fund's financial assistance to students               | 9 657.5          | 10 355.5        | 10 948.3                       |
| Transport assistance                                                  | 154.8            | 152.0           | 106.0                          |
| Adult education assistance                                            | 686.8            | 666.3           | 758.2                          |
| Other assistance schemes                                              | 888.3            | 928.4           | 902.0                          |

Table 411 (continued)

## Specification of central government finance, net expenditure

| Current, investment and lending budget |                                                      | Accounts<br>2004 | Budget<br>2005   | Appropriation<br>accounts 2006 |
|----------------------------------------|------------------------------------------------------|------------------|------------------|--------------------------------|
|                                        |                                                      | DKK mio.         |                  |                                |
| § 21.                                  | <b>Ministry of Culture Affairs</b>                   | <b>3 860.2</b>   | <b>4 262.9</b>   | <b>4 338.5</b>                 |
|                                        | 1. Joint expenditure                                 | 239.2            | 264.5            | 296.3                          |
|                                        | 2. Artistic and literary activities                  | 1 683.8          | 1 766.0          | 1 763.1                        |
|                                        | Financial assistance to artists, authors, etc.       | 547.1            | 592.1            | 565.7                          |
|                                        | Music                                                | 172.9            | 185.0            | 189.9                          |
|                                        | Theatres                                             | 595.7            | 619.5            | 632.5                          |
|                                        | Films                                                | 368.1            | 369.4            | 375.0                          |
|                                        | 3. Preservation and presentation of the cultural     | 1 342.4          | 1 404.9          | 1 442.1                        |
|                                        | Libraries                                            | 597.2            | 609.4            | 622.8                          |
|                                        | Archives, etc.                                       | 144.1            | 175.8            | 178.6                          |
|                                        | Museums, ancient monuments, protected buildings etc. | 601.1            | 619.7            | 640.7                          |
|                                        | 4. Further education                                 | 815.9            | 820.2            | 828.5                          |
|                                        | 5. Sports and leisure-time facilities                | -                | 5.0              | 4.9                            |
|                                        | 6. Radio and TV                                      | -221.1           | 2.3              | 3.6                            |
| § 22.                                  | <b>Ministry of Ecclesiastical Affairs</b>            | <b>544.2</b>     | <b>516.9</b>     | <b>556.9</b>                   |
|                                        | 1. Joint expenditure                                 | 52.7             | 53.7             | 52.6                           |
|                                        | 2. The Danish National Church                        | 491.5            | 463.2            | 504.3                          |
| § 23.                                  | <b>Ministry of Environment</b>                       | <b>1 554.0</b>   | <b>1 497.5</b>   | <b>1 488.5</b>                 |
|                                        | 1. Joint expenditure                                 | 122.4            | 236.2            | 236.8                          |
|                                        | 2. Environmental protection                          | 561.4            | 442.0            | 454.8                          |
|                                        | 3. Environmental surveys                             | 133.0            | 117.3            | 121.9                          |
|                                        | 4. Forest and nature management                      | 432.9            | 468.1            | 446.9                          |
|                                        | 5. Geological research and surveys                   | 148.8            | 127.3            | 129.5                          |
|                                        | 6. Map production                                    | 155.5            | 106.6            | 98.6                           |
| § 24.                                  | <b>Ministry of Food, Agriculture and Fisheries</b>   | <b>1 930.9</b>   | <b>1 760.2</b>   | <b>1 962.0</b>                 |
|                                        | 1. Joint expenditure                                 | 146.7            | 142.1            | 151.9                          |
|                                        | 2. General farming and fishing                       | 1 075.5          | 895.5            | 935.7                          |
|                                        | 3. Control, combating of diseases and research       | 716.9            | 726.8            | 880.5                          |
|                                        | 4. Market schemes                                    | -8.3             | -4.3             | -6.1                           |
| § 27.                                  | <b>Ministry for Family and Consumer Affairs</b>      | <b>12 019.9</b>  | <b>12 179.2</b>  | <b>12 371.6</b>                |
|                                        | 1. Joint expenditure                                 | 43.4             | 139.8            | 265.6                          |
|                                        | 2. General family and children's affairs             | 11 099.2         | 11 206.4         | 11 304.1                       |
|                                        | 3. Consumer affairs                                  | 92.9             | 84.2             | 75.3                           |
|                                        | 4. Food and livestock affairs                        | 784.4            | 748.8            | 726.6                          |
| § 28.                                  | <b>Ministry of Transport</b>                         | <b>9 915.8</b>   | <b>9 343.8</b>   | <b>9 781.1</b>                 |
|                                        | 1. Joint expenditure                                 | 1 740.8          | 567.1            | 537.0                          |
|                                        | 2. Road traffic                                      | 726.4            | 814.0            | 921.4                          |
|                                        | 3. Aviation and meteorology                          | 7.2              | 62.4             | 199.8                          |
|                                        | 4. Ports, coasts, and ferry services                 | 177.3            | 196.0            | 214.5                          |
|                                        | 5. Railway traffic                                   | 6 808.1          | 7 015.6          | 7 215.3                        |
| § 34.                                  | <b>Labour market funds</b>                           | <b>-83 961.9</b> | <b>-81 991.6</b> | <b>-87 368.0</b>               |
|                                        | 1. Unemployment benefit fund                         | -83 961.9        | -81 991.6        | -87 368.0                      |
| § 35.                                  | <b>General reserves</b>                              | <b>5 621.5</b>   | <b>7 230.6</b>   | <b>7 577.9</b>                 |
|                                        | 1. Reserves, etc.                                    | 5 621.5          | 7 230.6          | 7 577.9                        |
|                                        | Reserves, etc.                                       | -                | 1 620.6          | 1 773.4                        |
|                                        | VAT rebates                                          | 5 621.5          | 5 610.0          | 5 804.5                        |
| § 36.                                  | <b>Pensions</b>                                      | <b>12 492.2</b>  | <b>12 960.3</b>  | <b>14 123.0</b>                |
|                                        | 1. Civil servants' pensions                          | 2 803.9          | 2 979.0          | 3 121.2                        |
|                                        | 2. Employees with civil servants' pensions           |                  |                  |                                |
|                                        | Public limited companies, public utilities etc.      | 2 478.0          | 2 580.5          | 2 707.0                        |
|                                        | 3. State-guarantees pension schemes                  | 5 961.0          | 6 135.7          | 6 945.6                        |

Table 411 (continued)

## Specification of central government finance, net expenditure

| Current, investment and lending budget                                | Accounts<br>2004  | Budget<br>2005    | Appropriation<br>accounts 2006 |
|-----------------------------------------------------------------------|-------------------|-------------------|--------------------------------|
| DKK mio.                                                              |                   |                   |                                |
| 4. Pension schemes excl. public servants' pensions                    | 6.8               | -0.3              | 9.7                            |
| 5. Indexed pension schemes                                            | 1 191.0           | 1 210.0           | 1 290.0                        |
| 6. Administrative expenditure, etc.                                   | 51.4              | 55.4              | 49.5                           |
| <b>§ 37. Interests</b>                                                | <b>37 299.6</b>   | <b>34 202.7</b>   | <b>26 885.1</b>                |
| 1. Interest on central government debt                                | 34 869.3          | 31 178.1          | 24 489.0                       |
| Domestic central government debt                                      | 33 164.3          | 29 435.9          | 22 696.6                       |
| Foreign central government debt                                       | 1 705.0           | 1 742.2           | 1 792.4                        |
| 2. Accounts with the Danish National Bank and the Mortgage Bank, etc. | -4 873.7          | 3 746.7           | -3 717.7                       |
| 3. Fixed-rate agreement                                               | -                 | -                 | 133.1                          |
| 4. Funds                                                              | 1 542.0           | 1 497.8           | 639.4                          |
| 5. Interest on bond purchases, etc.                                   | -2 561.2          | -3 081.8          | -3 131.2                       |
| 6. Regulation of provisions                                           | 2 430.3           | 3 024.6           | 2 396.1                        |
| 7. Interest on bond purchases, etc., plant                            | -                 | -13.2             | -75.3                          |
| <b>§ 38. Taxes and duties</b>                                         | <b>-337 546.0</b> | <b>-346 450.1</b> | <b>-372 426.5</b>              |
| 1. Taxes on income and wealth                                         | -124 157.5        | -128 477.7        | -140 559.4                     |
| Personal taxation                                                     | -68 957.8         | -78 891.0         | -85 151.6                      |
| Family allowance                                                      | 12 578.5          | 12 950.0          | 13 100.0                       |
| Corporation tax, etc.                                                 | -37 757.2         | -46 060.0         | -52 465.0                      |
| Pensions profits tax                                                  | -23 414.1         | -9 900.0          | -9 100.0                       |
| Stamp duties etc.                                                     | -6 503.0          | -6 500.0          | -6 850.0                       |
| Other taxes                                                           | -103.9            | -76.7             | -52.8                          |
| 2. Customs and excise duties                                          | -225 129.9        | -232 063.2        | -246 138.1                     |
| Value added tax                                                       | -140 422.9        | -146 125.0        | -156 094.0                     |
| Duties on energy products, etc.                                       | -31 768.0         | -31 625.0         | -31 325.0                      |
| Duties on motor vehicles                                              | -27 527.7         | -28 484.0         | -33 124.0                      |
| Environmental taxes                                                   | -9 235.9          | -9 422.0          | -9 472.0                       |
| Duties on gambling, etc.                                              | -2 250.9          | -2 240.0          | -2 385.0                       |
| Other excise duties                                                   | -13 924.5         | -14 167.2         | -13 738.1                      |
| 3. Labour market contributions                                        | -3 729.6          | -3 895.0          | -4 145.0                       |
| 4. EU schemes                                                         | 11 750.4          | 13 988.7          | 14 051.2                       |
| 5. Interest earned, etc.                                              | -629.3            | -600.0            | -375.0                         |
| 6. Transfer to other sections                                         | 4 350.0           | 4 597.1           | 4 739.8                        |
| <b>§ 40. Bond purchases etc.</b>                                      | <b>5 434.8</b>    | <b>4 042.6</b>    | <b>6 937.7</b>                 |
| 1. Purchase, etc. of bonds                                            | 0.0               | -                 | -                              |
| 2. Purchases of government loans                                      | 5 479.9           | 3 982.9           | 6 616.9                        |
| 3. Inconvertible mortgage-credit loans                                | -45.1             | -                 | -52.0                          |
| 4. Pilot scheme with cost-based grants                                | -                 | 59.7              | 297.8                          |
| 5.                                                                    | -                 | -                 | 75.0                           |
| <b>§ 41. Changes in investment portfolio, etc.</b>                    | <b>-1 352.4</b>   | <b>670.8</b>      | <b>2 866.0</b>                 |
| 1. Depreciation of loss on bond issues                                | -499.6            | -565.3            | 1 011.6                        |
| 2. Changes in investment portfolio                                    | -906.0            | 1 246.4           | 1 878.8                        |
| 3. Currency exchange adjustments                                      | 53.3              | -10.3             | -24.4                          |
| <b>§ 42. Repayment of central government debt (net)</b>               | <b>23 636.7</b>   | <b>18 694.8</b>   | <b>37 550.2</b>                |
| 1. Central government net loans                                       | 23 636.7          | 18 694.8          | 37 550.2                       |
| Domestic central government debt                                      | 7 355.2           | 20 945.9          | 58 360.0                       |
| Foreign central government debt                                       | -35.4             | -2 251.1          | 1 013.9                        |
| Borrowing from Danmarks Nationalbank                                  | 16 316.9          | -                 | -21 823.7                      |

Table 412

## Central government debt and borrowing

|                                           | 1995            | 2004           |
|-------------------------------------------|-----------------|----------------|
|                                           | per cent of GDP |                |
| <b>Total central government debt</b>      | <b>76.9</b>     | <b>48.8</b>    |
| Domestic debt                             | 65.8            | 35.8           |
| Foreign debt                              | 11.1            | 12.0           |
|                                           | DKK mio.        |                |
| <b>Total central government borrowing</b> | <b>149 876</b>  | <b>111 243</b> |
| Domestic debt                             | 137 173         | 95 253         |
| Foreign debt                              | 12 703          | 15 990         |



Table 413

## Central government assets and liabilities

|                                                              | 2003              |                   | 2004              |                   |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                                              | 1 January         | 31 December       | 1 January         | 31 December       |
|                                                              | DKK in million    |                   |                   |                   |
| <b>Assets</b>                                                |                   |                   |                   |                   |
| <b>Assets, total</b>                                         | <b>545 647.8</b>  | <b>555 540.7</b>  | <b>573 828.5</b>  | <b>557 674.3</b>  |
| <b>Fixed assets</b>                                          | <b>243 252.5</b>  | <b>249 715.4</b>  | <b>263 339.0</b>  | <b>261 474.0</b>  |
| Properties and plants, total                                 | 96 901.4          | 103 019.9         | 131 002.3         | 121 292.6         |
| Lending and accounts receivable                              | 126 251.1         | 126 505.9         | 127 340.4         | 133 751.2         |
| Securities                                                   | 20 095.5          | 23 456.3          | 8 263.0           | 7 111.9           |
| Loss on bond issue, government loans                         | 4.5               | -3 266.7          | -3 266.7          | -681.8            |
| Domestic government debt                                     | -646.9            | -4 063.9          | -4 063.9          | -2 045.2          |
| Foreign government debt                                      | 29.8              | 120.1             | 120.1             | 171.6             |
| Relending                                                    | 621.6             | 677.1             | 677.1             | 1 191.8           |
| <b>Current assets</b>                                        | <b>154 649.0</b>  | <b>157 884.4</b>  | <b>162 548.5</b>  | <b>149 628.3</b>  |
| Operating assets                                             | 246.1             | 233.9             | 217.7             | 202.7             |
| Stock-in-trade                                               | 98.1              | 149.8             | 187.9             | 109.1             |
| Debtors                                                      | 106 232.7         | 121 216.2         | 121 220.6         | 92 390.5          |
| Accounts with Danmarks Nationalbank                          | 45 952.3          | 40 451.1          | 40 451.1          | 56 767.9          |
| Cheque accounts (arrears)                                    | -272.5            | 4.8               | 4.8               | 0.0               |
| Ministry of Finance's ordinary account                       | 57 311.1          | 36 862.3          | 36 862.3          | 56 702.1          |
| Government institutions' accounts with Danmarks Nationalbank | -11 086.3         | 3 584.0           | 3 584.0           | 65.8              |
| Liquid balance                                               | 2 119.8           | -4 166.5          | 471.2             | 158.1             |
| <b>Other assets</b>                                          | <b>147 746.3</b>  | <b>147 940.9</b>  | <b>147 940.9</b>  | <b>146 571.9</b>  |
| Assets of special funds                                      | 147 746.3         | 147 940.9         | 147 940.9         | 146 571.9         |
| Social Pension Fund                                          | 146 602.1         | 146 747.1         | 146 747.1         | 145 205.1         |
| Other funds                                                  | 1 144.2           | 1 193.8           | 1 193.8           | 1 366.8           |
| <b>Liabilities</b>                                           |                   |                   |                   |                   |
| <b>Liabilities, total</b>                                    | <b>545 647.8</b>  | <b>555 540.7</b>  | <b>573 828.5</b>  | <b>557 674.3</b>  |
| <b>Net capital</b>                                           | <b>-461 901.7</b> | <b>-442 285.4</b> | <b>-429 035.2</b> | <b>-410 940.8</b> |
| Balance                                                      | -461 901.7        | -445 303.3        | -432 053.1        | -410 940.8        |
| Revaluation reserve securities                               | -                 | 3 017.9           | 3 017.9           | -                 |
| <b>Long-term debt</b>                                        | <b>680 372.0</b>  | <b>663 772.9</b>  | <b>664 033.7</b>  | <b>658 300.3</b>  |
| Domestic government debt                                     | 561 509.4         | 543 605.7         | 543 605.7         | 535 955.6         |
| Foreign government debt                                      | 83 729.4          | 83 904.9          | 83 904.9          | 83 911.9          |
| Mortgage debt                                                | 29.9              | 30.6              | 30.6              | 28.7              |
| Other long-term debt                                         | 35 069.0          | 36 201.2          | 36 425.1          | 38 321.8          |
| Donations                                                    | 34.2              | 30.5              | 67.4              | 82.2              |
| <b>Short-term debt</b>                                       | <b>179 431.2</b>  | <b>186 112.3</b>  | <b>190 889.0</b>  | <b>163 742.8</b>  |
| Short-term domestic government debt                          | 63 404.0          | 67 347.0          | 67 347.0          | 68 602.0          |
| Short-term foreign government debt                           | 0.7               | -2.0              | -2.0              | 16.6              |
| Periodic interest on government debt                         | 9 258.6           | 6 699.8           | 6 699.8           | 5 866.1           |
| Renounced commitment                                         | 75 269.1          | 74 020.9          | 74 020.9          | 74 624.4          |
| Account with special funds                                   | 407.6             | 246.2             | 246.2             | 123.3             |
| Creditors                                                    | 30 943.3          | 37 663.3          | 42 275.5          | 14 192.9          |
| Monetary liabilities concerning holiday pay                  | 147.8             | 137.1             | 301.6             | 317.5             |
| <b>Other liabilities</b>                                     | <b>147 746.3</b>  | <b>147 940.9</b>  | <b>147 940.9</b>  | <b>146 571.9</b>  |
| Capital for special funds                                    | 147 746.3         | 147 940.9         | 147 940.9         | 146 571.9         |

Source: Government accounts 2003 and 2004.

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

Table 414

## Central government net borrowing requirement

|                                                                 | 2002           | 2003           | 2004           |
|-----------------------------------------------------------------|----------------|----------------|----------------|
|                                                                 | DKK mio.       |                |                |
| <b>Net borrowing requirement</b>                                | <b>3 232</b>   | <b>-6 897</b>  | <b>23 637</b>  |
| +Discount on new issue, foreign loans                           | 45             | 94             | 86             |
| +Revaluation of foreign loans, etc.                             | 525            | 342            | -50 299        |
| +Discount on new issues, domestic loans                         | 3 727          | -1 825         | 2 652          |
| +Changes in the social pension fund stock of government loans   | -3 658         | -5 006         | -2 661         |
| <b>=Change in central government debt</b>                       | <b>3 871</b>   | <b>-13 292</b> | <b>-26 585</b> |
| <b>Total indebtedness of central government per 31 December</b> | <b>549 559</b> | <b>536 267</b> | <b>509 682</b> |
| <b>Total domestic debt, net</b>                                 | <b>465 094</b> | <b>451 935</b> | <b>425 753</b> |
| Bonded debt, total                                              | 577 709        | 559 406        | 552 280        |
| a. Ordinary bonds                                               | 497 938        | 480 874        | 480 590        |
| b. Short-term debt certificates                                 | 79 371         | 78 532         | 71 690         |
| c. Premium bonds                                                | 400            | 400            | 400            |
| The Social Pension Fund stock of government bonds               | -113 132       | 118 138        | 120 799        |
| Liabilities to Danmarks Nationalbank, net                       | -45 952        | 40 880         | 58 006         |
| Treasury bills                                                  | 63 404         | 67 347         | 68 602         |
| <b>Total foreign bonded debt, net</b>                           | <b>83 730</b>  | <b>83 903</b>  | <b>83 929</b>  |
| <b>Total domestic and foreign borrowing<sup>1</sup></b>         | <b>130 990</b> | <b>99 681</b>  | <b>94 926</b>  |
| <b>Repayment of domestic and foreign loans, total</b>           | <b>127 100</b> | <b>106 482</b> | <b>116 871</b> |
| a. Repayment of domestic loans                                  | 102 879        | 89 189         | 100 842        |
| b. Repayment of foreign loans                                   | 24 221         | 17 293         | 16 029         |
| <b>Domestic borrowing, total</b>                                | <b>108 618</b> | <b>82 459</b>  | <b>78 936</b>  |
| a. Ordinary bonds                                               | 114 950        | 76 958         | 95 253         |
| b. Borrowing from Danmarks Nationalbank                         | -6 332         | 5 501          | -16 317        |
| <b>Foreign borrowing, total</b>                                 | <b>22 373</b>  | <b>17 222</b>  | <b>15 990</b>  |

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

Source: Government accounts.

Table 415

## Expenditure and revenue of social security funds

|                                        | Unemployment insurance funds |               | Employees' Guarantee Funds |            | All social security funds |               |
|----------------------------------------|------------------------------|---------------|----------------------------|------------|---------------------------|---------------|
|                                        | 2004*                        | 2005*         | 2004*                      | 2005*      | 2004*                     | 2005*         |
| <b>Current expenditure</b>             | <b>64 514</b>                | <b>59 760</b> | <b>386</b>                 | <b>334</b> | <b>64 899</b>             | <b>60 094</b> |
| Consumption expenditure                | 3 280                        | 3 310         | 46                         | 39         | 3 325                     | 3 349         |
| Real interest, etc.                    | -                            | -             | -                          | -          | -                         | -             |
| Income transfers to households         | 48 198                       | 43 670        | 340                        | 295        | 48 538                    | 43 965        |
| Income transfers to central government | 13 036                       | 12 779        | -                          | -          | 13 036                    | 12 779        |
| <b>Current revenue</b>                 | <b>63 367</b>                | <b>61 841</b> | <b>658</b>                 | <b>646</b> | <b>66 024</b>             | <b>62 487</b> |
| Interests and dividends, etc.          | 86                           | 80            | -                          | -          | 86                        | 80            |
| Compulsory contributions               | 16 456                       | 16 700        | 528                        | 529        | 16 984                    | 17 229        |
| Transfers from central government      | 48 825                       | 45 061        | -                          | -          | 48 825                    | 45 061        |
| Other current transfers                | -                            | -             | 129                        | 117        | 129                       | 117           |
| <b>Current surplus (gross saving)</b>  | <b>853</b>                   | <b>2 081</b>  | <b>272</b>                 | <b>312</b> | <b>1 125</b>              | <b>2 393</b>  |
| <b>Capital outlays, net</b>            | <b>913</b>                   | <b>1 720</b>  | <b>-</b>                   | <b>-</b>   | <b>913</b>                | <b>1 720</b>  |
| <b>Overall surplus (net lending)</b>   | <b>-60</b>                   | <b>361</b>    | <b>272</b>                 | <b>312</b> | <b>212</b>                | <b>673</b>    |

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

Table 416

## Local government accounts 2004

|                                                            | Counties <sup>1</sup> |                     | Copenhagen,<br>Frederiksberg and<br>Bornholm |                    | Other municipalities <sup>6</sup> |                | All Denmark <sup>1</sup> |                     |
|------------------------------------------------------------|-----------------------|---------------------|----------------------------------------------|--------------------|-----------------------------------|----------------|--------------------------|---------------------|
|                                                            | Expen-<br>diture      | Revenue             | Expen-<br>diture                             | Revenue            | Expen-<br>diture                  | Revenue        | Expen-<br>diture         | Revenue             |
|                                                            | DKK mio.              |                     |                                              |                    |                                   |                |                          |                     |
| <b>Balance, total</b>                                      | <b>118 056</b>        | <b>118 056</b>      | <b>58 385</b>                                | <b>58 385</b>      | <b>281 988</b>                    | <b>281 988</b> | <b>457 964</b>           | <b>457 964</b>      |
| <b>Current items, total</b>                                | <b>107 672</b>        | <b>24 642</b>       | <b>50 510</b>                                | <b>10 849</b>      | <b>244 449</b>                    | <b>53 420</b>  | <b>402 631</b>           | <b>88 911</b>       |
| Housing and community amenities                            | 836                   | 306                 | 1 543                                        | 492                | 5 809                             | 2 227          | 8 188                    | 3 025               |
| Public utilities etc.                                      | 3                     | 3                   | 4 684                                        | 5 522              | 14 822                            | 18 442         | 19 509                   | 23 967              |
| Traffic and infrastructure etc.                            | 4 869                 | 1 966               | 729                                          | 313                | 6 604                             | 2 017          | 12 202                   | 4 296               |
| Education and culture                                      | 12 646                | 3 904               | 5 227                                        | 568                | 48 414                            | 5 915          | 66 287                   | 10 387              |
| Of which                                                   |                       |                     |                                              |                    |                                   |                |                          |                     |
| Primary and lower secondary                                | 4 572                 | 2 742               | 3 461                                        | 178                | 40 277                            | 4 673          | 48 310                   | 7 593               |
| Hospital services and public health insurance              | 64 600                | 7 501               | 9 325                                        | 90                 | •                                 | •              | 73 925                   | 7 591               |
| Social and health services                                 | 19 217                | 10 460              | 24 710                                       | 3 278              | 144 908                           | 21 782         | 188 835                  | 35 520              |
| Of which:                                                  |                       |                     |                                              |                    |                                   |                |                          |                     |
| Public assistance and care                                 | 12                    | 1                   | 4 084                                        | 76                 | 17 055                            | 299            | 21 151                   | 376                 |
| Child day care                                             | 504                   | 447                 | 4 905                                        | 1 331              | 26 300                            | 7 297          | 31 709                   | 9 075               |
| Residential care and preventative measures<br>for children | 3 604                 | 2 018               | 1 391                                        | 127                | 8 638                             | 1 653          | 13 633                   | 3 798               |
| Institutions and measures for elderly or<br>handicapped    | 10 037                | 5 780               | 7 117                                        | 1 037              | 42 831                            | 8 699          | 59 985                   | 15 516              |
| Early retirement pension and personal<br>supplements       | -                     | -                   | 2 125                                        | 9                  | 17 660                            | 378            | 19 785                   | 387                 |
| Daily-cash unemployment benefits                           | -                     | -                   | 1 008                                        | 13                 | 7 920                             | 191            | 8 928                    | 204                 |
| Rent allowances etc.                                       | 1                     | 0                   | 1 392                                        | 30                 | 9 096                             | 262            | 10 489                   | 292                 |
| Labour-market measures etc.                                | 474                   | 109                 | 779                                          | 49                 | 3 546                             | 392            | 4 799                    | 550                 |
| Other social and health services                           | 4 584                 | 2 105               | 1 908                                        | 607                | 11 862                            | 2 612          | 18 354                   | 5 324               |
| Administration etc.                                        | 5 501                 | 502                 | 4 292                                        | 586                | 23 892                            | 3 037          | 33 685                   | 4 125               |
| <b>State refunds, total</b>                                | <b>•</b>              | <b>571</b>          | <b>•</b>                                     | <b>4 965</b>       | <b>•</b>                          | <b>30 807</b>  | <b>•</b>                 | <b>36 343</b>       |
| <b>Capital items, total</b>                                | <b>3 688</b>          | <b>573</b>          | <b>3 106</b>                                 | <b>886</b>         | <b>16 327</b>                     | <b>5 708</b>   | <b>23 121</b>            | <b>7 167</b>        |
| Housing and community amenities                            | 104                   | 212                 | 876                                          | 729                | 3 459                             | 4 176          | 4 439                    | 5 117               |
| Public utilities etc.                                      | -                     | -                   | 872                                          | 68                 | 3 306                             | 627            | 4 178                    | 695                 |
| Traffic and infrastructure etc.                            | 1 071                 | 39                  | 347                                          | 44                 | 1 441                             | 148            | 2 859                    | 231                 |
| Education and culture                                      | 476                   | 1                   | 519                                          | 3                  | 3 656                             | 223            | 4 651                    | 227                 |
| Hospital services and public health insurance              | 1 591                 | 155                 | 1                                            | -                  | -                                 | -              | 1 592                    | 155                 |
| Social and health services                                 | 421                   | 119                 | 473                                          | 34                 | 3 930                             | 491            | 4 824                    | 644                 |
| Administration etc.                                        | 25                    | 47                  | 18                                           | 8                  | 535                               | 43             | 578                      | 98                  |
| <b>Interests<sup>2</sup></b>                               | <b>349</b>            | <b>799</b>          | <b>375</b>                                   | <b>469</b>         | <b>1 652</b>                      | <b>7 976</b>   | <b>2 376</b>             | <b>9 244</b>        |
| <b>Repayment of loans</b>                                  | <b>1 022</b>          | <b>•</b>            | <b>2 133</b>                                 | <b>•</b>           | <b>4 319</b>                      | <b>•</b>       | <b>7 474</b>             | <b>•</b>            |
| <b>Financing</b>                                           | <b>5 325</b>          | <b>91 006</b>       | <b>2 023</b>                                 | <b>41 216</b>      | <b>8 645</b>                      | <b>184 077</b> | <b>15 993</b>            | <b>316 299</b>      |
| Loans                                                      | •                     | 2 120               | •                                            | 1 729              | •                                 | 7 846          | •                        | 11 695              |
| General grants                                             | -                     | 11 841 <sup>3</sup> | -                                            | 5 996 <sup>4</sup> | -                                 | 34 603         | -                        | 52 440 <sup>3</sup> |
| Settlement of VAT                                          | 5 325                 | •                   | 2 023                                        | •                  | 8 645                             | •              | 15 993                   | •                   |
| Taxes to counties and municipalities                       | -                     | 77 045              | -                                            | 33 491             | -                                 | 141 628        | -                        | 252 164             |
| <b>Financial changes<sup>5</sup></b>                       | <b>-</b>              | <b>465</b>          | <b>238</b>                                   | <b>-</b>           | <b>6 596</b>                      | <b>-</b>       | <b>6 369</b>             | <b>-</b>            |

Note. Expenditure is exclusive of VAT.

<sup>1</sup> Including Greater Copenhagen Authority. <sup>2</sup> Excluding capital losses in connection with loans. In 2004 the capital losses amounted to DKK 57 mio. <sup>3</sup> Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. <sup>4</sup> Including contributions to Greater Copenhagen Authority Council. <sup>5</sup> Financial changes in the municipal sector are accounted for by a increase in liquidity of DKK 3.5 bn. <sup>6</sup> There has been a minor correction to data compared to previous publication.

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

Table 417

# Current and capital expenditure and revenue of local government<sup>1</sup> 2004

|                                                         | Housing<br>and<br>community<br>amenities | Public<br>utilities<br>etc. | Traffic and<br>infra-<br>structure<br>etc. | Education<br>and<br>culture | Hospital<br>services and<br>public health<br>insurance | Social and<br>health<br>services | Admini-<br>stration<br>etc. | Total          |
|---------------------------------------------------------|------------------------------------------|-----------------------------|--------------------------------------------|-----------------------------|--------------------------------------------------------|----------------------------------|-----------------------------|----------------|
|                                                         | DKK mio.                                 |                             |                                            |                             |                                                        |                                  |                             |                |
| <b>Net expenditure, total</b>                           | <b>4 486</b>                             | <b>-974</b>                 | <b>10 533</b>                              | <b>60 325</b>               | <b>67 771</b>                                          | <b>157 499</b>                   | <b>30 039</b>               | <b>329 679</b> |
| <b>Gross expenditure, total</b>                         | <b>12 627</b>                            | <b>23 687</b>               | <b>15 061</b>                              | <b>70 939</b>               | <b>75 517</b>                                          | <b>193 668</b>                   | <b>34 261</b>               | <b>425 760</b> |
| <b>Compensation of employees<sup>2</sup></b>            | <b>2 600</b>                             | <b>2 080</b>                | <b>2 859</b>                               | <b>41 292</b>               | <b>27 851</b>                                          | <b>74 197</b>                    | <b>20 488</b>               | <b>171 367</b> |
| <b>Intermediate consumption</b>                         | <b>1 757</b>                             | <b>8 784</b>                | <b>1 867</b>                               | <b>4 710</b>                | <b>7 359</b>                                           | <b>8 529</b>                     | <b>1 676</b>                | <b>34 682</b>  |
| Food                                                    | 22                                       | 4                           | 5                                          | 292                         | 286                                                    | 1 615                            | 151                         | 2 375          |
| Fuels and lubricants                                    | 448                                      | 6 559                       | 645                                        | 1 169                       | 653                                                    | 1 205                            | 212                         | 10 891         |
| Purchase of land and buildings                          | 738                                      | 9                           | 65                                         | 62                          | 32                                                     | 512                              | 70                          | 1 488          |
| Acquisitions                                            | 66                                       | 1 060                       | 212                                        | 142                         | 694                                                    | 243                              | 104                         | 2 521          |
| Other consumption goods                                 | 483                                      | 1 152                       | 940                                        | 3 045                       | 5 694                                                  | 4 954                            | 1 139                       | 17 407         |
| <b>External services</b>                                | <b>6 940</b>                             | <b>12 253</b>               | <b>8 984</b>                               | <b>20 112</b>               | <b>22 533</b>                                          | <b>35 304</b>                    | <b>9 138</b>                | <b>115 264</b> |
| VAT-exempt services                                     | 1 457                                    | 1 840                       | 3 428                                      | 3 480                       | 5 049                                                  | 8 722                            | 2 327                       | 26 303         |
| Building contractors<br>and craftsmen                   | 2 812                                    | 4 202                       | 3 529                                      | 4 522                       | 1 650                                                  | 4 750                            | 671                         | 22 136         |
| Payments to central government                          | 25                                       | 104                         | 40                                         | 3 738                       | 1 245                                                  | 98                               | 9                           | 5 259          |
| Payments to other local<br>authorities                  | 134                                      | 58                          | 337                                        | 5 182                       | 12 169                                                 | 16 084                           | 309                         | 34 273         |
| Other services                                          | 2 512                                    | 6 049                       | 1 650                                      | 3 190                       | 2 420                                                  | 5 650                            | 5 822                       | 27 293         |
| <b>Grants and transfers</b>                             | <b>1 149</b>                             | <b>168</b>                  | <b>1 595</b>                               | <b>4 675</b>                | <b>17 638</b>                                          | <b>75 440</b>                    | <b>3 216</b>                | <b>103 881</b> |
| Civil servant pensions                                  | 156                                      | 147                         | 93                                         | 407                         | 685                                                    | 397                              | 2 623                       | 4 508          |
| Other transfers to persons                              | 52                                       | 8                           | 12                                         | 791                         | 16 918                                                 | 73 268                           | 103                         | 91 152         |
| Other grants and transfers                              | 941                                      | 13                          | 1 490                                      | 3 477                       | 35                                                     | 1 775                            | 490                         | 8 221          |
| <b>Financial expenses</b>                               | <b>184</b>                               | <b>355</b>                  | <b>13</b>                                  | <b>0</b>                    | <b>-</b>                                               | <b>70</b>                        | <b>0</b>                    | <b>622</b>     |
| <b>Internal expenditure and<br/>revenue<sup>3</sup></b> | <b>-3</b>                                | <b>47</b>                   | <b>-257</b>                                | <b>150</b>                  | <b>136</b>                                             | <b>128</b>                       | <b>-257</b>                 | <b>-56</b>     |
| Regarding compensation of<br>employees                  | 291                                      | 362                         | 725                                        | 108                         | 9                                                      | 1 820                            | 27                          | 3 342          |
| Regarding intermediate<br>consumption                   | 15                                       | 49                          | 24                                         | 5                           | 957                                                    | 3                                | 18                          | 1 071          |
| Regarding services                                      | 323                                      | 76                          | 602                                        | 257                         | 454                                                    | 502                              | 88                          | 2 302          |
| Internal revenue                                        | -632                                     | -440                        | -1 608                                     | -220                        | -1 284                                                 | -2 197                           | -390                        | -6 771         |
| <b>Gross revenue, total</b>                             | <b>8 141</b>                             | <b>24 661</b>               | <b>4 528</b>                               | <b>10 614</b>               | <b>7 746</b>                                           | <b>36 169</b>                    | <b>4 222</b>                | <b>96 081</b>  |
| <b>Revenue</b>                                          | <b>7 900</b>                             | <b>24 549</b>               | <b>4 503</b>                               | <b>10 532</b>               | <b>7 521</b>                                           | <b>35 329</b>                    | <b>4 117</b>                | <b>94 451</b>  |
| Rent received                                           | 847                                      | 3                           | 15                                         | 103                         | 97                                                     | 1 021                            | 46                          | 2 132          |
| Sales of goods and services                             | 731                                      | 14 540                      | 3 046                                      | 2 690                       | 784                                                    | 12 671                           | 447                         | 34 909         |
| Payments from central government                        | 238                                      | 45                          | 238                                        | 523                         | 1 010                                                  | 1 531                            | 392                         | 3 977          |
| Payments from other local<br>authorities                | 167                                      | 27                          | 247                                        | 5 476                       | 4 706                                                  | 16 497                           | 313                         | 27 433         |
| Other revenue                                           | 5 917                                    | 9 934                       | 957                                        | 1 740                       | 924                                                    | 3 609                            | 2 919                       | 26 000         |
| <b>Financial receipts</b>                               | <b>241</b>                               | <b>112</b>                  | <b>25</b>                                  | <b>82</b>                   | <b>225</b>                                             | <b>840</b>                       | <b>105</b>                  | <b>1 630</b>   |

Note. Expenditure is exclusive of VAT.

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

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

Table 418

## Balance assets and liabilities of local authorities 2004

|                                                        | Counties <sup>1</sup> | Copenhagen,<br>Frederiks-<br>berg and<br>Bornholm<br>municipalities | Other<br>muni-<br>cipalities | All<br>Denmark <sup>1</sup> |
|--------------------------------------------------------|-----------------------|---------------------------------------------------------------------|------------------------------|-----------------------------|
|                                                        | DKK mio.              |                                                                     |                              |                             |
| <b>Assets, total</b>                                   | <b>19 972</b>         | <b>37 675</b>                                                       | <b>80 777</b>                | <b>138 424</b>              |
| Liquid assets                                          | 5 036                 | 3 572                                                               | 13 892                       | 22 500                      |
| Of which:                                              |                       |                                                                     |                              |                             |
| Cash in hand                                           | 45                    | 20                                                                  | 70                           | 135                         |
| Bank deposits etc.                                     | -644                  | 934                                                                 | 2 539                        | 2 829                       |
| Mortgage credit association bonds                      | 3 448                 | 1 984                                                               | 8 082                        | 13 514                      |
| Local government bonds                                 | 23                    | -                                                                   | 396                          | 419                         |
| Central government bonds etc.                          | 2 153                 | 634                                                                 | 2 568                        | 5 355                       |
| Liquid assets issued in other EU-countries             | 11                    | -                                                                   | 237                          | 248                         |
| Short-term claims on central govt.                     | 1 283                 | 740                                                                 | 1 532                        | 3 555                       |
| Other short-term claims                                | 8 376                 | 7 154                                                               | 23 365                       | 38 895                      |
| Long-term claims                                       | 4 090                 | 25 824                                                              | 29 998                       | 59 912                      |
| Advances concerning utilities etc.                     | -1                    | 81                                                                  | -1 009                       | -929                        |
| Assets concerning settlement of debt<br>for others     | -1                    | 52                                                                  | 3 568                        | 3 619                       |
| Assets of trust funds etc.                             | 1 189                 | 252                                                                 | 9 431                        | 10 872                      |
| <b>Liabilities, total</b>                              | <b>19 972</b>         | <b>37 675</b>                                                       | <b>80 777</b>                | <b>138 424</b>              |
| Short-term debt to banks                               | 601                   | 9                                                                   | 1 890                        | 2 500                       |
| Short-term debt to central government                  | 364                   | 1 431                                                               | 7 140                        | 8 935                       |
| Other short-term debt                                  | 12 990                | 2 761                                                               | 25 082                       | 40 833                      |
| Long-term debt                                         | 11 560                | 9 527                                                               | 52 599                       | 73 686                      |
| Of which:                                              |                       |                                                                     |                              |                             |
| Domestic debt, total                                   | 11 560                | 4 382                                                               | 51 475                       | 67 417                      |
| Of which:                                              |                       |                                                                     |                              |                             |
| Non-profit institutions with contract                  | 249                   | 320                                                                 | 701                          | 1 270                       |
| Central govt. and Mortgage Bank                        | 2 401                 | 73                                                                  | 119                          | 2 593                       |
| Other municipalities and counties                      | 3                     | 0                                                                   | 128                          | 131                         |
| Local Gov. Pension Fund                                | -                     | -                                                                   | 23                           | 23                          |
| Other insurance companies                              | -                     | -                                                                   | 0                            | 0                           |
| Mortgage credit                                        | 118                   | 575                                                                 | 1 275                        | 1 968                       |
| Local Gov. Credit Association                          | 6 973                 | 2 290                                                               | 26 643                       | 35 906                      |
| Banks                                                  | 383                   | 41                                                                  | 4 611                        | 5 035                       |
| Public issues of bonds                                 | -                     | -                                                                   | -                            | -                           |
| Other domestic long-term debt                          | 1                     | 420                                                                 | 373                          | 794                         |
| Long-term debt, dwellings for the elderly              | 71                    | 522                                                                 | 11 376                       | 11 969                      |
| Long-term debt, gains from ferry service               | 66                    | -                                                                   | 154                          | 220                         |
| Debt concerning financially leased assets              | 1 295                 | 141                                                                 | 6 072                        | 7 508                       |
| Foreign debt, total                                    | -                     | 5 145                                                               | 1 124                        | 6 269                       |
| Of which:                                              |                       |                                                                     |                              |                             |
| Public issues of bonds                                 | -                     | 5 134                                                               | -                            | 5 134                       |
| Other foreign long-term debt <sup>2</sup>              | -                     | 11                                                                  | 1 124                        | 1 135                       |
| Liabilities of trust funds etc.                        | 1 294                 | 268                                                                 | 10 030                       | 11 592                      |
| Liabilities concerning settlement<br>of debt to others | -4                    | 604                                                                 | 6 055                        | 6 655                       |
| Balance account                                        | -6 833                | 23 075                                                              | -22 019                      | -5 777                      |

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

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

Table 419

## Accounts of counties 2004

|                                | Expenditure (gross) |          |        |                           | Revenue            |          | Expenditure     | Balance sheet items at       |                                              |                                                           |
|--------------------------------|---------------------|----------|--------|---------------------------|--------------------|----------|-----------------|------------------------------|----------------------------------------------|-----------------------------------------------------------|
|                                |                     |          |        | Capital<br>items<br>Total | Total <sup>1</sup> | Of which | – revenue       | end of year                  |                                              |                                                           |
|                                | Current items       |          | =      |                           |                    |          | Liquid<br>funds | Long-<br>term<br>liabilities |                                              |                                                           |
|                                | Total               | Of which |        |                           |                    |          |                 |                              | Financial<br>changes<br><br>(net<br>revenue) |                                                           |
|                                |                     |          |        |                           |                    |          |                 |                              |                                              | Hospital<br>services<br>and public<br>health<br>insurance |
| DKK mio.                       |                     |          |        |                           |                    |          |                 |                              |                                              |                                                           |
| All counties                   | 109 008             | 65 708   | 19 554 | 3 693                     | 110 894            | 25 785   | 77 045          | -4 014                       | 5 036                                        | 11 560                                                    |
| Copenhagen Development Council | 2 779               | -        | -      | 69                        | 2 793              | 1 286    | -               | 23                           | 169                                          | 37                                                        |
| Copenhagen County              | 14 367              | 9 090    | 2 555  | 718                       | 14 967             | 3 340    | 12 989          | -3 825                       | 1 668                                        | 3 124                                                     |
| Frederiksborg County           | 7 958               | 4 836    | 1 603  | 79                        | 7 987              | 1 578    | 7 402           | 172                          | -184                                         | 955                                                       |
| Roskilde County                | 4 848               | 3 147    | 753    | 115                       | 4 730              | 990      | 4 341           | -158                         | 190                                          | 563                                                       |
| West Zealand County            | 7 455               | 4 655    | 1 448  | 210                       | 7 541              | 1 980    | 4 690           | 23                           | -59                                          | 898                                                       |
| Storstrøms County              | 6 663               | 3 679    | 1 642  | 224                       | 6 772              | 1 853    | 3 825           | -61                          | 373                                          | 510                                                       |
| Funen County                   | 11 244              | 7 145    | 1 817  | 392                       | 11 360             | 2 719    | 7 044           | 58                           | 511                                          | 922                                                       |
| South Jutland County           | 5 284               | 3 332    | 764    | 212                       | 5 324              | 847      | 3 677           | -59                          | 124                                          | 370                                                       |
| Ribe County                    | 4 430               | 2 706    | 836    | 212                       | 4 513              | 716      | 3 296           | -128                         | 234                                          | 311                                                       |
| Vejle County                   | 7 737               | 4 654    | 1 473  | 368                       | 7 870              | 1 907    | 5 172           | -170                         | 263                                          | 840                                                       |
| Ringkøbing County              | 5 771               | 3 386    | 1 098  | 206                       | 5 841              | 1 134    | 4 181           | 16                           | 688                                          | 332                                                       |
| Århus County                   | 14 885              | 9 537    | 2 680  | 430                       | 15 299             | 4 479    | 9 897           | -55                          | 464                                          | 1 376                                                     |
| Viborg County                  | 5 286               | 3 074    | 1 097  | 90                        | 5 337              | 1 146    | 3 498           | -19                          | 216                                          | 302                                                       |
| North Jutland County           | 10 301              | 6 467    | 1 788  | 368                       | 10 560             | 1 810    | 7 033           | 169                          | 379                                          | 1 020                                                     |

Note. Expenditure is exclusive of VAT.

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

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

**Table 420** (continued) **Accounts of municipalities 2004**

|                                | Expenditure (gross)  |          |                           |                    | Revenue                            |         |                 | Expendi-<br>ture<br>–<br>revenue<br>=<br>Financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                          |
|--------------------------------|----------------------|----------|---------------------------|--------------------|------------------------------------|---------|-----------------|-----------------------------------------------------------------------------------|---------------------------------------|--------------------------|
|                                | Current items        |          | Capital<br>items<br>Total | Total <sup>2</sup> | Of which                           |         | Liquid<br>funds |                                                                                   | Long-<br>term<br>liabilities          |                          |
|                                | Total                | Of which |                           |                    | Current<br>and<br>capital<br>items | Taxes   |                 |                                                                                   |                                       |                          |
|                                |                      |          |                           |                    |                                    |         |                 |                                                                                   |                                       |                          |
|                                |                      |          |                           |                    |                                    |         |                 |                                                                                   |                                       | Education<br>and culture |
| DKK mio.                       |                      |          |                           |                    |                                    |         |                 |                                                                                   |                                       |                          |
| All municipalities             | 301 443 <sup>1</sup> | 54 980   | 170 741                   | 19 488             | 321 227                            | 106 636 | 175 119         | 10 536                                                                            | 17 464                                | 62 126                   |
| Copenhagen                     | 41 942               | 4 056    | 20 208                    | 2 609              | 44 064                             | 14 306  | 26 202          | 14                                                                                | 2 799                                 | 7 266                    |
| Frederiksberg                  | 6 303                | 851      | 3 108                     | 405                | 6 388                              | 1 532   | 5 618           | -135                                                                              | 636                                   | 1 592                    |
| Copenhagen County, total       | 34 277               | 7 127    | 19 789                    | 2 293              | 41 096                             | 10 684  | 23 850          | 6 436                                                                             | 2 416                                 | 5 910                    |
| Albertslund                    | 2 015                | 433      | 1 028                     | 95                 | 2 080                              | 712     | 910             | 66                                                                                | 42                                    | 441                      |
| Ballerup                       | 2 889                | 535      | 1 878                     | 170                | 2 972                              | 844     | 1 817           | -51                                                                               | 51                                    | 585                      |
| Brøndby                        | 2 167                | 443      | 1 359                     | 81                 | 2 222                              | 648     | 1 109           | 83                                                                                | 244                                   | 333                      |
| Dragør                         | 616                  | 122      | 344                       | 24                 | 624                                | 166     | 545             | -7                                                                                | 19                                    | 200                      |
| Gentofte                       | 3 442                | 679      | 1 922                     | 289                | 9 002                              | 1 119   | 3 631           | 5 535                                                                             | 346                                   | 393                      |
| Gladsaxe                       | 3 542                | 771      | 2 052                     | 203                | 3 543                              | 1 042   | 2 223           | -67                                                                               | 337                                   | 373                      |
| Glostrup                       | 1 227                | 243      | 688                       | 82                 | 1 213                              | 394     | 736             | 31                                                                                | 31                                    | 170                      |
| Herlev                         | 1 557                | 336      | 951                       | 59                 | 1 582                              | 490     | 878             | -21                                                                               | 115                                   | 82                       |
| Hvidovre                       | 2 730                | 448      | 1 717                     | 194                | 2 818                              | 753     | 1 624           | 70                                                                                | 153                                   | 449                      |
| Høje Tåstrup                   | 2 555                | 578      | 1 446                     | 173                | 2 614                              | 710     | 1 555           | 209                                                                               | 97                                    | 578                      |
| Ishøj                          | 1 395                | 276      | 750                       | 97                 | 1 511                              | 513     | 594             | 107                                                                               | 87                                    | 710                      |
| Ledøje-Smørum                  | 445                  | 133      | 215                       | 77                 | 560                                | 178     | 394             | 39                                                                                | 75                                    | 104                      |
| Lyngby-Tårnbæk                 | 2 651                | 597      | 1 431                     | 181                | 2 822                              | 915     | 2 320           | 175                                                                               | 263                                   | 369                      |
| Rødovre                        | 2 130                | 429      | 1 269                     | 83                 | 2 264                              | 676     | 1 200           | 54                                                                                | 43                                    | 383                      |
| Søllerød                       | 1 504                | 377      | 826                       | 149                | 1 635                              | 420     | 1 754           | 115                                                                               | 89                                    | 350                      |
| Tårnby                         | 1 930                | 379      | 1 108                     | 185                | 2 062                              | 683     | 1 250           | 77                                                                                | 391                                   | 1                        |
| Vallensbæk                     | 568                  | 155      | 268                       | 89                 | 620                                | 148     | 480             | 28                                                                                | -2                                    | 236                      |
| Værløse                        | 914                  | 193      | 537                       | 62                 | 952                                | 273     | 830             | -7                                                                                | 35                                    | 153                      |
| Frederiksborg County,<br>total | 20 046               | 4 222    | 11 171                    | 1 262              | 21 195                             | 6 989   | 13 765          | 696                                                                               | 1 079                                 | 7 694                    |
| Allerød                        | 1 090                | 298      | 559                       | 61                 | 1 142                              | 278     | 968             | 42                                                                                | 180                                   | 202                      |
| Birkerød                       | 1 044                | 267      | 587                       | 150                | 1 253                              | 328     | 1 093           | 170                                                                               | 217                                   | 284                      |
| Farum                          | 1 108                | 219      | 550                       | 85                 | 1 199                              | 391     | 798             | 5                                                                                 | -48                                   | 2 880                    |
| Fredensborg-Humlebæk           | 1 002                | 208      | 585                       | 45                 | 1 107                              | 408     | 781             | 61                                                                                | 45                                    | 208                      |
| Frederikssund                  | 975                  | 230      | 548                       | 68                 | 1 029                              | 342     | 609             | 119                                                                               | 39                                    | 206                      |
| Frederiksværk                  | 1 154                | 232      | 678                       | 110                | 1 227                              | 425     | 607             | -37                                                                               | 146                                   | 384                      |
| Græsted-Gilleleje              | 1 024                | 223      | 583                       | 50                 | 1 069                              | 322     | 678             | 28                                                                                | 72                                    | 225                      |
| Helsingør                      | 942                  | 169      | 556                       | 46                 | 972                                | 329     | 630             | -20                                                                               | 71                                    | 131                      |
| Helsingør                      | 3 820                | 641      | 2 184                     | 205                | 3 920                              | 1 473   | 2 045           | 9                                                                                 | -4                                    | 611                      |
| Hillerød                       | 2 197                | 435      | 1 183                     | 127                | 2 392                              | 957     | 1 368           | 141                                                                               | 233                                   | 533                      |
| Hundested                      | 507                  | 102      | 306                       | 26                 | 529                                | 155     | 292             | 17                                                                                | 15                                    | 51                       |
| Hørsholm                       | 1 140                | 238      | 611                       | 25                 | 1 115                              | 321     | 1 203           | -31                                                                               | 70                                    | 90                       |
| Jægerspris                     | 516                  | 85       | 321                       | 10                 | 518                                | 155     | 288             | -2                                                                                | -17                                   | 136                      |
| Karlebo                        | 1 101                | 257      | 635                       | 45                 | 1 144                              | 366     | 670             | -2                                                                                | -25                                   | 239                      |
| Skibby                         | 352                  | 65       | 215                       | 51                 | 380                                | 110     | 222             | 9                                                                                 | 6                                     | 120                      |
| Skævinge                       | 283                  | 74       | 145                       | 43                 | 298                                | 91      | 176             | -10                                                                               | 12                                    | 40                       |
| Slangerup                      | 447                  | 115      | 241                       | 56                 | 490                                | 135     | 304             | -41                                                                               | -3                                    | 193                      |
| Stenløse                       | 644                  | 154      | 346                       | 34                 | 696                                | 182     | 522             | 19                                                                                | 51                                    | 430                      |
| Ølstykke                       | 700                  | 210      | 338                       | 25                 | 715                                | 221     | 511             | 219                                                                               | 19                                    | 731                      |

Note. Expenditure is related to municipalities, excluding VAT.

<sup>1</sup> Incl. hospital service for Copenhagen (DKK 7.161 mio.) and Frederiksberg (DKK 1.469 mio.). <sup>2</sup> Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

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

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

**Table 420** (continued) **Accounts of municipalities 2004**

|                            | Expenditure (gross) |                          |                                  |                           | Revenue            |                                    |       | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                             |
|----------------------------|---------------------|--------------------------|----------------------------------|---------------------------|--------------------|------------------------------------|-------|-----------------------------------------------------------------------------------|---------------------------------------|-----------------------------|
|                            | Current items       |                          |                                  | Capital<br>items<br>total | Total <sup>2</sup> | Of which                           |       |                                                                                   | Liquid<br>funds                       | Long-<br>tem<br>liabilities |
|                            | Total               | Of which                 |                                  |                           |                    | Current<br>and<br>capital<br>items | Taxes |                                                                                   |                                       |                             |
|                            |                     | Education<br>and culture | Social and<br>health<br>services |                           |                    |                                    |       |                                                                                   |                                       |                             |
|                            |                     |                          |                                  |                           |                    |                                    |       |                                                                                   |                                       |                             |
| DKK mio.                   |                     |                          |                                  |                           |                    |                                    |       |                                                                                   |                                       |                             |
| Roskilde County, total     | 11 944              | 2 719                    | 6 535                            | 946                       | 12 605             | 4 331                              | 7 649 | 2                                                                                 | 346                                   | 2 878                       |
| Bramsnæs                   | 440                 | 98                       | 260                              | 59                        | 480                | 151                                | 300   | 21                                                                                | 18                                    | 298                         |
| Greve                      | 2 252               | 538                      | 1 268                            | 124                       | 2 410              | 773                                | 1 537 | 32                                                                                | 84                                    | 504                         |
| Gundsø                     | 651                 | 172                      | 350                              | 42                        | 679                | 169                                | 536   | 25                                                                                | 9                                     | 128                         |
| Hvalsø                     | 370                 | 101                      | 200                              | 22                        | 384                | 116                                | 245   | -7                                                                                | 11                                    | 72                          |
| Køge                       | 2 233               | 493                      | 1240                             | 162                       | 2 244              | 772                                | 1 135 | -24                                                                               | -59                                   | 186                         |
| Lejre                      | 356                 | 109                      | 179                              | 17                        | 366                | 127                                | 274   | -15                                                                               | 25                                    | 56                          |
| Ramsø                      | 457                 | 106                      | 260                              | 13                        | 436                | 130                                | 294   | -27                                                                               | 46                                    | 52                          |
| Roskilde                   | 3 213               | 601                      | 1 685                            | 353                       | 3 499              | 1 446                              | 1 900 | -27                                                                               | 90                                    | 1 006                       |
| Skovbo                     | 665                 | 167                      | 369                              | 66                        | 699                | 223                                | 408   | -10                                                                               | 4                                     | 190                         |
| Solrød                     | 840                 | 241                      | 438                              | 72                        | 935                | 271                                | 698   | 46                                                                                | 92                                    | 219                         |
| Vallo                      | 467                 | 93                       | 286                              | 16                        | 473                | 153                                | 322   | -12                                                                               | 26                                    | 167                         |
| West Zealand County, total | 15 993              | 3 102                    | 9 711                            | 1 176                     | 16 983             | 5 830                              | 8 511 | 499                                                                               | 761                                   | 3 686                       |
| Bjergsted                  | 409                 | 59                       | 266                              | 11                        | 429                | 167                                | 203   | -3                                                                                | 6                                     | 118                         |
| Dianalund                  | 386                 | 72                       | 253                              | 38                        | 400                | 130                                | 192   | -22                                                                               | 5                                     | 67                          |
| Dragsholm                  | 766                 | 144                      | 494                              | 35                        | 770                | 267                                | 389   | -21                                                                               | -14                                   | 166                         |
| Fuglebjerg                 | 354                 | 76                       | 212                              | 9                         | 350                | 119                                | 172   | -6                                                                                | -7                                    | 58                          |
| Gørlev                     | 339                 | 58                       | 206                              | 33                        | 410                | 126                                | 179   | 47                                                                                | 15                                    | 106                         |
| Hashøj                     | 298                 | 53                       | 186                              | 13                        | 314                | 94                                 | 181   | 15                                                                                | 17                                    | 78                          |
| Haslev                     | 724                 | 148                      | 430                              | 66                        | 766                | 238                                | 417   | 2                                                                                 | -7                                    | 230                         |
| Holbæk                     | 1 827               | 377                      | 1 106                            | 168                       | 1 955              | 688                                | 981   | 12                                                                                | -9                                    | 431                         |
| Hvidebæk                   | 264                 | 51                       | 164                              | 13                        | 282                | 75                                 | 146   | 18                                                                                | 30                                    | 44                          |
| Høng                       | 404                 | 78                       | 261                              | 17                        | 421                | 145                                | 204   | 14                                                                                | 8                                     | 31                          |
| Jernløse                   | 260                 | 56                       | 152                              | 32                        | 278                | 87                                 | 157   | 9                                                                                 | 5                                     | 51                          |
| Kalundborg                 | 1 314               | 210                      | 708                              | 146                       | 1 383              | 586                                | 630   | 43                                                                                | 156                                   | 238                         |
| Korsør                     | 1 055               | 182                      | 646                              | 183                       | 1 278              | 390                                | 544   | 213                                                                               | 221                                   | 374                         |
| Nykøbing-Rørvig            | 453                 | 61                       | 270                              | 34                        | 479                | 179                                | 248   | 21                                                                                | 6                                     | 89                          |
| Ringsted                   | 1 588               | 372                      | 893                              | 48                        | 1 687              | 582                                | 895   | 50                                                                                | 100                                   | 346                         |
| Skælskør                   | 624                 | 125                      | 359                              | 21                        | 643                | 212                                | 328   | -3                                                                                | 28                                    | 277                         |
| Slagelse                   | 1 916               | 369                      | 1 233                            | 129                       | 1 959              | 658                                | 991   | 16                                                                                | -2                                    | 368                         |
| Sorø                       | 757                 | 140                      | 474                              | 50                        | 842                | 278                                | 470   | 72                                                                                | 164                                   | 265                         |
| Stenlille                  | 281                 | 63                       | 173                              | 35                        | 288                | 82                                 | 146   | 0                                                                                 | -19                                   | 57                          |
| Svinninge                  | 310                 | 70                       | 187                              | 23                        | 336                | 103                                | 172   | 12                                                                                | 25                                    | 54                          |
| Tornved                    | 514                 | 120                      | 303                              | 20                        | 531                | 192                                | 244   | -2                                                                                | 31                                    | 70                          |
| Trundholm                  | 683                 | 122                      | 449                              | 34                        | 698                | 266                                | 349   | 3                                                                                 | -5                                    | 59                          |
| Tølløse                    | 467                 | 96                       | 286                              | 18                        | 484                | 166                                | 273   | 9                                                                                 | 7                                     | 109                         |
| Storstrøm County, total    | 14 118              | 2 529                    | 8 566                            | 1 033                     | 14 851             | 5 372                              | 6 860 | 159                                                                               | 689                                   | 4 425                       |
| Fakse                      | 654                 | 118                      | 414                              | 36                        | 675                | 241                                | 355   | 3                                                                                 | 32                                    | 137                         |
| Fladså                     | 359                 | 82                       | 201                              | 12                        | 353                | 118                                | 196   | -15                                                                               | 30                                    | 74                          |
| Holeby                     | 234                 | 39                       | 153                              | 7                         | 244                | 77                                 | 109   | 5                                                                                 | 9                                     | 26                          |
| Holmegård                  | 352                 | 82                       | 207                              | 17                        | 378                | 141                                | 198   | 9                                                                                 | 7                                     | 110                         |
| Højreby                    | 228                 | 39                       | 138                              | 4                         | 222                | 72                                 | 104   | -5                                                                                | 12                                    | 55                          |
| Langebæk                   | 286                 | 58                       | 174                              | 17                        | 301                | 96                                 | 152   | 8                                                                                 | 31                                    | 75                          |
| Maribo                     | 686                 | 129                      | 368                              | 12                        | 704                | 306                                | 286   | 20                                                                                | 1                                     | 106                         |
| Møn                        | 590                 | 107                      | 377                              | 59                        | 627                | 201                                | 308   | -18                                                                               | 60                                    | 141                         |



**Table 420** (continued) **Accounts of municipalities 2004**

|                                          | Expenditure (gross) |          |        |                           | Revenue            |                          |                                  | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                             |
|------------------------------------------|---------------------|----------|--------|---------------------------|--------------------|--------------------------|----------------------------------|-----------------------------------------------------------------------------------|---------------------------------------|-----------------------------|
|                                          | Current items       |          |        | Capital<br>items<br>total | Total <sup>2</sup> | Of which                 |                                  |                                                                                   | Liquid<br>funds                       | Long-<br>tem<br>liabilities |
|                                          | Total               | Of which | Taxes  |                           |                    |                          |                                  |                                                                                   |                                       |                             |
|                                          |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
|                                          |                     |          |        |                           |                    | Education<br>and culture | Social and<br>health<br>services |                                                                                   |                                       |                             |
| DKK mio.                                 |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
| Storstrøm County<br>(continued)          |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
| Nakskov                                  | 1 058               | 147      | 683    | 94                        | 1 069              | 458                      | 394                              | 11                                                                                | -12                                   | 421                         |
| Nykøbing-Falster                         | 1 472               | 239      | 869    | 113                       | 1 643              | 596                      | 641                              | 131                                                                               | 41                                    | 872                         |
| Nysted                                   | 287                 | 55       | 167    | 1                         | 304                | 109                      | 135                              | 22                                                                                | 9                                     | 283                         |
| Næstved                                  | 2 513               | 436      | 1 561  | 359                       | 2 757              | 1 008                    | 1 279                            | -39                                                                               | 270                                   | 1 061                       |
| Nørre Alslev                             | 416                 | 85       | 260    | 18                        | 450                | 125                      | 228                              | 25                                                                                | 64                                    | 76                          |
| Præstø                                   | 364                 | 67       | 220    | 24                        | 344                | 132                      | 191                              | -44                                                                               | -2                                    | 108                         |
| Ravnsborg                                | 351                 | 42       | 222    | 18                        | 356                | 122                      | 145                              | -10                                                                               | -3                                    | 148                         |
| Rudbjerg                                 | 197                 | 29       | 123    | 2                         | 199                | 69                       | 95                               | 3                                                                                 | 19                                    | 42                          |
| Rødby                                    | 464                 | 62       | 287    | 33                        | 507                | 207                      | 176                              | 40                                                                                | 35                                    | 58                          |
| Rønnede                                  | 342                 | 71       | 195    | 18                        | 340                | 99                       | 199                              | -7                                                                                | 5                                     | 84                          |
| Sakskøbing                               | 488                 | 75       | 328    | 17                        | 501                | 178                      | 227                              | 9                                                                                 | 23                                    | 127                         |
| Stevns                                   | 560                 | 124      | 331    | 33                        | 571                | 191                      | 309                              | 1                                                                                 | 40                                    | 83                          |
| Stubbekøbing                             | 339                 | 58       | 219    | 24                        | 366                | 120                      | 165                              | 2                                                                                 | 2                                     | 73                          |
| Suså                                     | 378                 | 92       | 219    | 30                        | 400                | 133                      | 217                              | -8                                                                                | 21                                    | 76                          |
| Sydfalster                               | 322                 | 60       | 192    | 21                        | 329                | 111                      | 182                              | 2                                                                                 | 15                                    | 12                          |
| Vordingborg                              | 1 178               | 233      | 658    | 64                        | 1 211              | 462                      | 569                              | 14                                                                                | -20                                   | 177                         |
| Bornholm regional<br>municipality, total |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
| Bornholm                                 | 3 438               | 475      | 1 505  | 92                        | 3 402              | 862                      | 1 671                            | -96                                                                               | 138                                   | 669                         |
| Bornholm                                 |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
|                                          | 3 438               | 475      | 1 505  | 92                        | 3 402              | 862                      | 1 671                            | -96                                                                               | 138                                   | 669                         |
| Funen County, total                      |                     |          |        |                           |                    |                          |                                  |                                                                                   |                                       |                             |
| Assens                                   | 24 798              | 4 822    | 14 962 | 1 366                     | 26 413             | 9 396                    | 12 757                           | 811                                                                               | 1530                                  | 4 970                       |
| Bogense                                  | 554                 | 101      | 352    | 64                        | 614                | 187                      | 265                              | 2                                                                                 | -20                                   | 343                         |
| Broby                                    | 323                 | 64       | 195    | 13                        | 336                | 104                      | 165                              | 16                                                                                | 23                                    | 77                          |
| Egebjerg                                 | 315                 | 71       | 192    | 13                        | 314                | 96                       | 162                              | -15                                                                               | 6                                     | 12                          |
| Ejby                                     | 429                 | 96       | 251    | 13                        | 425                | 133                      | 212                              | -4                                                                                | 10                                    | 57                          |
| Fåborg                                   | 499                 | 95       | 311    | 17                        | 506                | 175                      | 249                              | -5                                                                                | 10                                    | 86                          |
| Glamsbjerg                               | 858                 | 145      | 550    | 17                        | 858                | 278                      | 450                              | -14                                                                               | -2                                    | 92                          |
| Gudme                                    | 303                 | 79       | 172    | 11                        | 310                | 102                      | 152                              | 5                                                                                 | 10                                    | 65                          |
| Hårby                                    | 327                 | 66       | 210    | 11                        | 329                | 116                      | 146                              | -1                                                                                | 9                                     | 41                          |
| Kerteminde                               | 228                 | 52       | 136    | 16                        | 234                | 63                       | 129                              | 3                                                                                 | 6                                     | 34                          |
| Langeskov                                | 593                 | 134      | 309    | 21                        | 598                | 220                      | 317                              | 7                                                                                 | 51                                    | 218                         |
| Marstal                                  | 308                 | 70       | 168    | 31                        | 321                | 117                      | 163                              | 12                                                                                | 17                                    | 96                          |
| Middelfart                               | 178                 | 29       | 98     | 19                        | 186                | 72                       | 71                               | 8                                                                                 | 16                                    | 48                          |
| Munkebo                                  | 1 016               | 205      | 606    | 86                        | 1 104              | 386                      | 597                              | 50                                                                                | 1                                     | 203                         |
| Nyborg                                   | 324                 | 65       | 194    | 14                        | 332                | 127                      | 157                              | -1                                                                                | 15                                    | 50                          |
| Nørre Åby                                | 957                 | 167      | 643    | 54                        | 998                | 321                      | 552                              | -12                                                                               | 15                                    | 290                         |
| Odense                                   | 250                 | 55       | 150    | 23                        | 267                | 82                       | 141                              | 13                                                                                | 16                                    | 39                          |
| Otterup                                  | 10 022              | 1 889    | 6 029  | 467                       | 11 107             | 4 254                    | 5 113                            | 618                                                                               | 1 010                                 | 1 313                       |
| Ringe                                    | 532                 | 115      | 301    | 74                        | 556                | 202                      | 276                              | 27                                                                                | 57                                    | 42                          |
| Rudkøbing                                | 554                 | 112      | 338    | 26                        | 584                | 202                      | 291                              | 0                                                                                 | 25                                    | 47                          |
|                                          | 404                 | 81       | 253    | 5                         | 405                | 150                      | 173                              | 2                                                                                 | 6                                     | 61                          |

**Table 420** (continued) **Accounts of municipalities 2004**

|                                | Expenditure (gross) |                          |                           |                    | Revenue                            |       |                 | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                                  |
|--------------------------------|---------------------|--------------------------|---------------------------|--------------------|------------------------------------|-------|-----------------|-----------------------------------------------------------------------------------|---------------------------------------|----------------------------------|
|                                | Current items       |                          | Capital<br>items<br>total | Total <sup>2</sup> | Of which                           |       | Liquid<br>funds |                                                                                   | Long-<br>tem<br>liabilities           |                                  |
|                                | Total               | Of which                 |                           |                    | Current<br>and<br>capital<br>items | Taxes |                 |                                                                                   |                                       |                                  |
|                                |                     | Education<br>and culture |                           |                    |                                    |       |                 |                                                                                   |                                       | Social and<br>health<br>services |
| DKK mio.                       |                     |                          |                           |                    |                                    |       |                 |                                                                                   |                                       |                                  |
| Funen County (continued)       |                     |                          |                           |                    |                                    |       |                 |                                                                                   |                                       |                                  |
| Ryslinge                       | 351                 | 72                       | 214                       | 20                 | 353                                | 104   | 180             | -16                                                                               | 18                                    | 16                               |
| Svendborg                      | 2 408               | 410                      | 1 463                     | 136                | 2 465                              | 892   | 1 158           | 34                                                                                | 69                                    | 939                              |
| Syddangeland                   | 221                 | 40                       | 132                       | 12                 | 218                                | 74    | 100             | -3                                                                                | 12                                    | 96                               |
| Søndersø                       | 532                 | 124                      | 318                       | 18                 | 547                                | 174   | 302             | 6                                                                                 | 15                                    | 48                               |
| Tommerup                       | 356                 | 85                       | 209                       | 10                 | 357                                | 112   | 207             | -3                                                                                | 31                                    | 203                              |
| Tranekær                       | 185                 | 34                       | 116                       | 35                 | 215                                | 64    | 88              | 25                                                                                | 2                                     | 84                               |
| Ullerslev                      | 247                 | 53                       | 130                       | 9                  | 252                                | 87    | 127             | 4                                                                                 | 33                                    | 64                               |
| Vissenbjerg                    | 309                 | 63                       | 196                       | 35                 | 343                                | 99    | 163             | 28                                                                                | 20                                    | 63                               |
| Ærøskøbing                     | 207                 | 31                       | 117                       | 31                 | 233                                | 68    | 98              | 23                                                                                | -1                                    | 96                               |
| Ørbæk                          | 322                 | 68                       | 200                       | 6                  | 322                                | 102   | 162             | -3                                                                                | 11                                    | 32                               |
| Årsløv                         | 411                 | 95                       | 242                       | 25                 | 424                                | 137   | 240             | 4                                                                                 | 28                                    | 43                               |
| Årup                           | 275                 | 56                       | 167                       | 34                 | 300                                | 96    | 151             | 1                                                                                 | 11                                    | 72                               |
| South Jutland County,<br>total | 12 153              | 2 441                    | 7 202                     | 630                | 12 522                             | 3 979 | 6 603           | 95                                                                                | 742                                   | 2 526                            |
| Augustenborg                   | 279                 | 65                       | 156                       | 10                 | 294                                | 78    | 175             | 12                                                                                | 22                                    | 60                               |
| Bov                            | 499                 | 100                      | 279                       | 22                 | 490                                | 148   | 289             | -3                                                                                | 54                                    | 117                              |
| Bredebro                       | 183                 | 41                       | 106                       | 7                  | 177                                | 52    | 91              | -9                                                                                | 12                                    | 5                                |
| Broager                        | 286                 | 64                       | 167                       | 11                 | 315                                | 84    | 166             | 18                                                                                | 15                                    | 34                               |
| Christiansfeld                 | 432                 | 101                      | 245                       | 13                 | 445                                | 133   | 249             | 5                                                                                 | 47                                    | 70                               |
| Gram                           | 236                 | 45                       | 149                       | 12                 | 240                                | 71    | 121             | 0                                                                                 | 9                                     | 96                               |
| Gråsten                        | 362                 | 60                       | 211                       | 12                 | 362                                | 127   | 190             | -5                                                                                | 7                                     | 104                              |
| Haderslev                      | 1 649               | 309                      | 992                       | 57                 | 1 669                              | 531   | 937             | 9                                                                                 | 45                                    | 265                              |
| Højer                          | 141                 | 25                       | 85                        | 6                  | 140                                | 36    | 68              | -7                                                                                | 11                                    | 11                               |
| Lundtoft                       | 290                 | 63                       | 173                       | 14                 | 303                                | 88    | 151             | 22                                                                                | 9                                     | 87                               |
| Løgumkloster                   | 312                 | 67                       | 182                       | 10                 | 306                                | 103   | 161             | -19                                                                               | 24                                    | 11                               |
| Nordborg                       | 691                 | 130                      | 407                       | 56                 | 761                                | 251   | 365             | 62                                                                                | 27                                    | 204                              |
| Nørre Rangstrup                | 459                 | 103                      | 254                       | 32                 | 500                                | 182   | 227             | -12                                                                               | 49                                    | 42                               |
| Rødding                        | 469                 | 104                      | 262                       | 43                 | 488                                | 150   | 272             | -24                                                                               | 11                                    | 84                               |
| Rødekro                        | 497                 | 110                      | 291                       | 10                 | 493                                | 157   | 251             | -5                                                                                | 24                                    | 46                               |
| Skærbæk                        | 345                 | 70                       | 200                       | 24                 | 347                                | 120   | 191             | -22                                                                               | 6                                     | 33                               |
| Sundeved                       | 215                 | 55                       | 118                       | 34                 | 257                                | 74    | 133             | 23                                                                                | 23                                    | 63                               |
| Sydals                         | 294                 | 66                       | 166                       | 36                 | 318                                | 84    | 201             | 17                                                                                | 11                                    | 109                              |
| Sønderborg                     | 1 452               | 255                      | 926                       | 93                 | 1 559                              | 505   | 778             | 49                                                                                | 83                                    | 455                              |
| Tinglev                        | 481                 | 101                      | 291                       | 26                 | 497                                | 152   | 235             | 11                                                                                | 34                                    | 127                              |
| Tønder                         | 634                 | 141                      | 362                       | 43                 | 623                                | 218   | 325             | 3                                                                                 | 51                                    | 62                               |
| Vojens                         | 772                 | 162                      | 456                       | 28                 | 799                                | 253   | 408             | -1                                                                                | 43                                    | 250                              |
| Åbenrå                         | 1 175               | 204                      | 724                       | 31                 | 1 139                              | 382   | 619             | -29                                                                               | 125                                   | 191                              |
| Ribe County, total             | 11 983              | 2 393                    | 6 798                     | 473                | 12 220                             | 4 481 | 6 012           | 53                                                                                | 790                                   | 2 097                            |
| Billund                        | 414                 | 97                       | 220                       | 22                 | 398                                | 119   | 246             | -26                                                                               | 30                                    | 37                               |
| Blåbjerg                       | 314                 | 68                       | 162                       | 7                  | 325                                | 99    | 179             | 10                                                                                | 66                                    | 39                               |
| Blåvandshuk                    | 227                 | 52                       | 108                       | 1                  | 233                                | 74    | 140             | 5                                                                                 | 21                                    | 32                               |
| Bramming                       | 662                 | 159                      | 372                       | 67                 | 720                                | 255   | 322             | -5                                                                                | 30                                    | 99                               |
| Brørup                         | 303                 | 64                       | 186                       | 14                 | 305                                | 97    | 154             | -3                                                                                | 24                                    | 16                               |
| Esbjerg                        | 5 158               | 893                      | 2 907                     | 131                | 5 265                              | 2 217 | 2 352           | 141                                                                               | 316                                   | 1 008                            |
| Fanø                           | 162                 | 27                       | 81                        | 3                  | 168                                | 56    | 100             | 4                                                                                 | 18                                    | 67                               |

**Table 420** (continued) **Accounts of municipalities 2004**

|                                 | Expenditure (gross) |                          |                                  |                           | Revenue            |                                    |               | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                             |
|---------------------------------|---------------------|--------------------------|----------------------------------|---------------------------|--------------------|------------------------------------|---------------|-----------------------------------------------------------------------------------|---------------------------------------|-----------------------------|
|                                 | Current items       |                          |                                  | Capital<br>items<br>total | Total <sup>2</sup> | Of which                           |               |                                                                                   | Liquid<br>funds                       | Long-<br>tem<br>liabilities |
|                                 | Total               | Of which                 |                                  |                           |                    | Current<br>and<br>capital<br>items | Taxes         |                                                                                   |                                       |                             |
|                                 |                     | Education<br>and culture | Social and<br>health<br>services |                           |                    |                                    |               |                                                                                   |                                       |                             |
|                                 |                     |                          |                                  |                           |                    |                                    |               |                                                                                   |                                       |                             |
| DKK mio.                        |                     |                          |                                  |                           |                    |                                    |               |                                                                                   |                                       |                             |
| Ribe County (continued)         |                     |                          |                                  |                           |                    |                                    |               |                                                                                   |                                       |                             |
| Grindsted                       | 857                 | 181                      | 498                              | 23                        | 875                | 305                                | 440           | 1                                                                                 | 63                                    | 195                         |
| Helle                           | 356                 | 92                       | 204                              | 26                        | 378                | 101                                | 203           | 11                                                                                | 30                                    | 57                          |
| Holsted                         | 328                 | 67                       | 203                              | 21                        | 332                | 102                                | 156           | -3                                                                                | 12                                    | 46                          |
| Ribe                            | 852                 | 191                      | 508                              | 41                        | 849                | 286                                | 469           | -17                                                                               | 44                                    | 186                         |
| Varde                           | 1 037               | 203                      | 580                              | 28                        | 1 019              | 357                                | 530           | -22                                                                               | 21                                    | 149                         |
| Vejen                           | 809                 | 181                      | 473                              | 75                        | 848                | 268                                | 443           | -36                                                                               | 73                                    | 110                         |
| Ølgod                           | 504                 | 118                      | 296                              | 14                        | 505                | 145                                | 278           | -7                                                                                | 42                                    | 56                          |
| <b>Vejle County, total</b>      | <b>18 180</b>       | <b>3 722</b>             | <b>10 670</b>                    | <b>1 464</b>              | <b>19 322</b>      | <b>6 512</b>                       | <b>10 026</b> | <b>306</b>                                                                        | <b>1191</b>                           | <b>4 004</b>                |
| Brædstrup                       | 388                 | 89                       | 224                              | 37                        | 411                | 125                                | 225           | 14                                                                                | 5                                     | 129                         |
| Børkop                          | 527                 | 112                      | 297                              | 58                        | 554                | 199                                | 311           | 36                                                                                | 21                                    | 75                          |
| Egtved                          | 605                 | 147                      | 363                              | 40                        | 658                | 188                                | 379           | 13                                                                                | 36                                    | 39                          |
| Fredericia                      | 2 866               | 493                      | 1 642                            | 157                       | 2 940              | 1 109                              | 1 424         | 45                                                                                | -57                                   | 657                         |
| Gedved                          | 448                 | 111                      | 261                              | 19                        | 463                | 141                                | 250           | 7                                                                                 | 20                                    | 61                          |
| Give                            | 639                 | 161                      | 369                              | 33                        | 654                | 199                                | 361           | -7                                                                                | 59                                    | 114                         |
| Hedensted                       | 705                 | 183                      | 394                              | 81                        | 811                | 255                                | 446           | 28                                                                                | 14                                    | 124                         |
| Horsens                         | 3 054               | 552                      | 1 902                            | 237                       | 3 368              | 1 109                              | 1 686         | 226                                                                               | 425                                   | 992                         |
| Jelling                         | 277                 | 70                       | 160                              | 16                        | 280                | 88                                 | 156           | -13                                                                               | 6                                     | 131                         |
| Juelsminde                      | 651                 | 143                      | 394                              | 50                        | 672                | 201                                | 395           | 7                                                                                 | 32                                    | 40                          |
| Kolding                         | 3 463               | 742                      | 1 937                            | 365                       | 3 639              | 1 191                              | 1 926         | -38                                                                               | -29                                   | 719                         |
| Lunderskov                      | 248                 | 65                       | 136                              | 19                        | 253                | 74                                 | 143           | -14                                                                               | 38                                    | 44                          |
| Nørre Snede                     | 325                 | 65                       | 211                              | 11                        | 346                | 95                                 | 174           | 10                                                                                | 8                                     | 49                          |
| Tørring-Uldum                   | 568                 | 135                      | 341                              | 41                        | 611                | 185                                | 321           | 28                                                                                | 31                                    | 77                          |
| Vamdrup                         | 389                 | 97                       | 230                              | 17                        | 393                | 125                                | 191           | 5                                                                                 | 20                                    | 53                          |
| Vejle                           | 3 027               | 557                      | 1 809                            | 283                       | 3 269              | 1 228                              | 1 638         | -41                                                                               | 562                                   | 700                         |
| <b>Ringkøbing County, total</b> | <b>12 966</b>       | <b>2 691</b>             | <b>7 741</b>                     | <b>1 048</b>              | <b>13 775</b>      | <b>4 431</b>                       | <b>7 471</b>  | <b>449</b>                                                                        | <b>827</b>                            | <b>2 322</b>                |
| Avlum-Haderup                   | 279                 | 53                       | 175                              | 10                        | 294                | 79                                 | 166           | 7                                                                                 | 49                                    | 2                           |
| Brande                          | 437                 | 91                       | 246                              | 19                        | 440                | 135                                | 251           | -2                                                                                | 76                                    | 81                          |
| Egvad                           | 447                 | 95                       | 258                              | 41                        | 472                | 140                                | 242           | 24                                                                                | 21                                    | 109                         |
| Herning                         | 2 973               | 597                      | 1 751                            | 186                       | 3 196              | 1 105                              | 1 730         | 148                                                                               | 133                                   | 379                         |
| Holmsland                       | 261                 | 50                       | 132                              | 19                        | 276                | 102                                | 170           | 8                                                                                 | 77                                    | 34                          |
| Holstebro                       | 1 972               | 393                      | 1 276                            | 216                       | 2 117              | 647                                | 1 171         | 60                                                                                | 114                                   | 559                         |
| Ikast                           | 1 055               | 186                      | 649                              | 101                       | 1 127              | 359                                | 596           | -35                                                                               | -13                                   | 205                         |
| Lemvig                          | 872                 | 218                      | 503                              | 68                        | 933                | 297                                | 473           | 49                                                                                | 42                                    | 235                         |
| Ringkøbing                      | 831                 | 182                      | 494                              | 46                        | 864                | 262                                | 508           | 47                                                                                | 87                                    | 118                         |
| Skjern                          | 600                 | 112                      | 339                              | 104                       | 661                | 257                                | 328           | 52                                                                                | 40                                    | 68                          |
| Struer                          | 859                 | 189                      | 512                              | 50                        | 888                | 271                                | 509           | 2                                                                                 | 61                                    | 198                         |
| Thyborøn-Harboør                | 256                 | 52                       | 135                              | 15                        | 260                | 88                                 | 134           | 3                                                                                 | 8                                     | 36                          |
| Thyholm                         | 167                 | 32                       | 101                              | 16                        | 178                | 53                                 | 91            | 10                                                                                | 9                                     | 61                          |
| Trehøje                         | 412                 | 106                      | 241                              | 21                        | 433                | 129                                | 240           | 8                                                                                 | 45                                    | 8                           |
| Ulfborg-Vemb                    | 331                 | 67                       | 200                              | 16                        | 362                | 105                                | 199           | 28                                                                                | 12                                    | 81                          |
| Videbæk                         | 532                 | 124                      | 317                              | 94                        | 571                | 175                                | 302           | 32                                                                                | 6                                     | 70                          |
| Vinderup                        | 365                 | 78                       | 219                              | 13                        | 373                | 117                                | 192           | -1                                                                                | 25                                    | 66                          |
| Åskov                           | 317                 | 66                       | 193                              | 13                        | 330                | 110                                | 169           | 9                                                                                 | 35                                    | 12                          |

**Table 420** (continued) **Accounts of municipalities 2004**

|                      | Expenditure (gross) |                          |                                  |                           | Revenue            |                                    |        | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                             |
|----------------------|---------------------|--------------------------|----------------------------------|---------------------------|--------------------|------------------------------------|--------|-----------------------------------------------------------------------------------|---------------------------------------|-----------------------------|
|                      | Current items       |                          |                                  | Capital<br>items<br>total | Total <sup>2</sup> | Of which                           |        |                                                                                   | Liquid<br>funds                       | Long-<br>tem<br>liabilities |
|                      | Total               | Of which                 |                                  |                           |                    | Current<br>and<br>capital<br>items | Taxes  |                                                                                   |                                       |                             |
|                      |                     | Education<br>and culture | Social and<br>health<br>services |                           |                    |                                    |        |                                                                                   |                                       |                             |
|                      |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| DKK mio.             |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| Århus County, total  | 36 247              | 6 509                    | 21 077                           | 2 148                     | 37 379             | 14 422                             | 18 667 | 498                                                                               | 1 386                                 | 5 514                       |
| Ebeltoft             | 723                 | 141                      | 449                              | 47                        | 755                | 222                                | 438    | -15                                                                               | -53                                   | 121                         |
| Galten               | 464                 | 110                      | 280                              | 41                        | 519                | 166                                | 309    | 14                                                                                | 39                                    | 108                         |
| Gjern                | 367                 | 86                       | 216                              | 29                        | 381                | 124                                | 206    | 9                                                                                 | 29                                    | 26                          |
| Grenå                | 1 031               | 188                      | 612                              | 34                        | 1 088              | 415                                | 513    | 30                                                                                | 68                                    | 123                         |
| Hadsten              | 518                 | 133                      | 299                              | 38                        | 549                | 182                                | 314    | 30                                                                                | 7                                     | 130                         |
| Hammel               | 479                 | 109                      | 289                              | 22                        | 507                | 160                                | 288    | 6                                                                                 | 1                                     | 137                         |
| Hinnerup             | 541                 | 154                      | 289                              | 42                        | 587                | 209                                | 339    | 2                                                                                 | 57                                    | 60                          |
| Hørning              | 372                 | 93                       | 213                              | 34                        | 398                | 126                                | 239    | 3                                                                                 | 23                                    | 41                          |
| Langå                | 387                 | 88                       | 229                              | 22                        | 405                | 121                                | 222    | 13                                                                                | 20                                    | 118                         |
| Mariager             | 402                 | 83                       | 243                              | 9                         | 403                | 122                                | 222    | -4                                                                                | 9                                     | 57                          |
| Midtdjurs            | 380                 | 84                       | 229                              | 11                        | 376                | 113                                | 194    | -15                                                                               | -7                                    | 89                          |
| Nørhald              | 419                 | 92                       | 255                              | 27                        | 446                | 130                                | 214    | 1                                                                                 | 28                                    | 62                          |
| Nr. Djurs            | 376                 | 79                       | 237                              | 17                        | 393                | 121                                | 201    | 6                                                                                 | 17                                    | 116                         |
| Odder                | 952                 | 215                      | 589                              | 55                        | 997                | 320                                | 576    | 34                                                                                | 6                                     | 115                         |
| Purhus               | 389                 | 96                       | 225                              | 36                        | 406                | 104                                | 218    | 12                                                                                | 0                                     | 91                          |
| Randers              | 3 441               | 598                      | 2 299                            | 110                       | 3 501              | 1 260                              | 1 761  | -25                                                                               | 79                                    | 643                         |
| Rosenholm            | 482                 | 126                      | 271                              | 32                        | 492                | 163                                | 276    | -3                                                                                | 36                                    | 119                         |
| Rougø                | 428                 | 78                       | 277                              | 15                        | 447                | 148                                | 197    | -1                                                                                | 4                                     | 157                         |
| Ry                   | 496                 | 129                      | 269                              | 58                        | 524                | 166                                | 311    | 3                                                                                 | 19                                    | 178                         |
| Rønde                | 330                 | 79                       | 195                              | 27                        | 332                | 94                                 | 197    | -3                                                                                | 10                                    | 66                          |
| Samsø                | 228                 | 37                       | 129                              | 1                         | 237                | 78                                 | 116    | 8                                                                                 | 19                                    | 56                          |
| Silkeborg            | 2 936               | 575                      | 1 635                            | 176                       | 2 995              | 1 132                              | 1 577  | 38                                                                                | 209                                   | 467                         |
| Skanderborg          | 1 009               | 249                      | 618                              | 73                        | 1 055              | 330                                | 620    | -5                                                                                | 49                                    | 203                         |
| Sønderhald           | 379                 | 90                       | 231                              | 53                        | 449                | 120                                | 223    | 60                                                                                | 9                                     | 135                         |
| Them                 | 309                 | 79                       | 163                              | 17                        | 324                | 97                                 | 184    | 9                                                                                 | 34                                    | 36                          |
| Århus                | 18 409              | 2 718                    | 10 336                           | 1 122                     | 18 813             | 8 199                              | 8 712  | 291                                                                               | 674                                   | 2 060                       |
| Viborg County, total | 10 980              | 2 308                    | 6 720                            | 675                       | 11 605             | 3 592                              | 6 166  | 328                                                                               | 932                                   | 1 969                       |
| Bjerringbro          | 620                 | 152                      | 365                              | 48                        | 664                | 185                                | 387    | 21                                                                                | 58                                    | 187                         |
| Fjends               | 342                 | 88                       | 194                              | 12                        | 351                | 98                                 | 188    | 8                                                                                 | 29                                    | 18                          |
| Hanstholm            | 306                 | 55                       | 179                              | 7                         | 306                | 110                                | 164    | -2                                                                                | 34                                    | 53                          |
| Hvorslev             | 309                 | 67                       | 181                              | 17                        | 306                | 86                                 | 175    | -11                                                                               | 42                                    | 57                          |
| Karup                | 316                 | 61                       | 201                              | 6                         | 307                | 84                                 | 168    | -2                                                                                | 4                                     | 69                          |
| Kjellerup            | 595                 | 135                      | 369                              | 39                        | 656                | 202                                | 336    | 22                                                                                | 93                                    | 120                         |
| Morsø                | 1 080               | 196                      | 688                              | 57                        | 1 116              | 363                                | 572    | 17                                                                                | 86                                    | 142                         |
| Moldrup              | 334                 | 75                       | 207                              | 15                        | 353                | 109                                | 186    | 6                                                                                 | 46                                    | 77                          |
| Sallingsund          | 278                 | 63                       | 156                              | 23                        | 307                | 74                                 | 216    | 15                                                                                | 51                                    | 31                          |
| Skive                | 1 373               | 268                      | 849                              | 81                        | 1 482              | 495                                | 754    | 83                                                                                | 130                                   | 289                         |
| Spøttrup             | 352                 | 87                       | 199                              | 47                        | 387                | 100                                | 193    | 29                                                                                | 26                                    | 53                          |
| Sundsøre             | 301                 | 62                       | 165                              | 13                        | 316                | 82                                 | 164    | 15                                                                                | 30                                    | 39                          |
| Sydthy               | 529                 | 105                      | 327                              | 34                        | 541                | 155                                | 278    | 2                                                                                 | 6                                     | 110                         |
| Thisted              | 1 373               | 300                      | 842                              | 104                       | 1 480              | 491                                | 749    | 66                                                                                | 143                                   | 263                         |
| Tjele                | 391                 | 82                       | 245                              | 43                        | 423                | 142                                | 207    | 16                                                                                | 47                                    | 27                          |

**Table 420** (continued) **Accounts of municipalities 2004**

|                           | Expenditure (gross) |                          |                                  |                           | Revenue            |                                    |        | Expendi-<br>ture<br>–<br>revenue<br>=<br>financial<br>changes<br>(net<br>revenue) | Balance sheet items at<br>end of year |                             |
|---------------------------|---------------------|--------------------------|----------------------------------|---------------------------|--------------------|------------------------------------|--------|-----------------------------------------------------------------------------------|---------------------------------------|-----------------------------|
|                           | Current items       |                          |                                  | Capital<br>items<br>total | Total <sup>2</sup> | Of which                           |        |                                                                                   | Liquid<br>funds                       | Long-<br>tem<br>liabilities |
|                           | Total               | Of which                 |                                  |                           |                    | Current<br>and<br>capital<br>items | Taxes  |                                                                                   |                                       |                             |
|                           |                     | Education<br>and culture | Social and<br>health<br>services |                           |                    |                                    |        |                                                                                   |                                       |                             |
|                           |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| DKK mio.                  |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| Viborg County (continued) |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| Viborg                    | 2 125               | 430                      | 1 342                            | 119                       | 2 239              | 713                                | 1 265  | 30                                                                                | 101                                   | 388                         |
| Ålestrup                  | 356                 | 82                       | 211                              | 10                        | 371                | 103                                | 164    | 13                                                                                | 6                                     | 46                          |
| North Jutland County,     |                     |                          |                                  |                           |                    |                                    |        |                                                                                   |                                       |                             |
| total                     | 26 075              | 5 013                    | 14 978                           | 1 868                     | 27 407             | 9 917                              | 13 291 | 421                                                                               | 1202                                  | 4 604                       |
| Arden                     | 404                 | 97                       | 244                              | 49                        | 453                | 139                                | 196    | 34                                                                                | 27                                    | 101                         |
| Brovst                    | 430                 | 97                       | 256                              | 12                        | 429                | 154                                | 205    | -14                                                                               | 56                                    | 72                          |
| Brønderslev               | 1 122               | 205                      | 651                              | 74                        | 1 165              | 448                                | 493    | 21                                                                                | 44                                    | 275                         |
| Dronninglund              | 724                 | 140                      | 457                              | 30                        | 726                | 219                                | 404    | -5                                                                                | -8                                    | 56                          |
| Farsø                     | 408                 | 85                       | 254                              | 23                        | 423                | 137                                | 198    | 8                                                                                 | 20                                    | 62                          |
| Fjerritslev               | 419                 | 91                       | 253                              | 43                        | 453                | 142                                | 206    | 26                                                                                | 16                                    | 49                          |
| Frederikshavn             | 1 881               | 312                      | 1 049                            | 126                       | 1 976              | 723                                | 887    | 23                                                                                | 114                                   | 495                         |
| Hadsund                   | 497                 | 100                      | 312                              | 153                       | 592                | 163                                | 279    | 76                                                                                | 45                                    | 139                         |
| Hals                      | 506                 | 119                      | 280                              | 89                        | 550                | 167                                | 298    | 9                                                                                 | 40                                    | 75                          |
| Hirtshals                 | 747                 | 155                      | 426                              | 88                        | 820                | 303                                | 379    | 62                                                                                | -20                                   | 263                         |
| Hjørring                  | 1 807               | 356                      | 1 119                            | 147                       | 1 942              | 714                                | 931    | -13                                                                               | 47                                    | 367                         |
| Hobro                     | 834                 | 168                      | 521                              | 41                        | 892                | 297                                | 386    | 68                                                                                | 43                                    | 135                         |
| Læsø                      | 137                 | 21                       | 65                               | 3                         | 142                | 51                                 | 60     | 3                                                                                 | 17                                    | 44                          |
| Løgstør                   | 539                 | 101                      | 334                              | 94                        | 577                | 206                                | 267    | -8                                                                                | 22                                    | 65                          |
| Løkken-Vrå                | 438                 | 82                       | 278                              | 44                        | 439                | 136                                | 219    | -23                                                                               | 33                                    | 72                          |
| Nibe                      | 379                 | 71                       | 231                              | 25                        | 389                | 116                                | 220    | -2                                                                                | 22                                    | 79                          |
| Nørager                   | 287                 | 59                       | 174                              | 9                         | 279                | 81                                 | 137    | -17                                                                               | 18                                    | 104                         |
| Pandrup                   | 531                 | 101                      | 317                              | 4                         | 514                | 164                                | 309    | -13                                                                               | 4                                     | 63                          |
| Sejlfled                  | 428                 | 98                       | 259                              | 80                        | 487                | 172                                | 224    | 45                                                                                | 29                                    | 117                         |
| Sindal                    | 446                 | 107                      | 264                              | 15                        | 456                | 146                                | 219    | 4                                                                                 | 38                                    | 46                          |
| Skagen                    | 642                 | 114                      | 364                              | 43                        | 674                | 247                                | 364    | -10                                                                               | 22                                    | 188                         |
| Skørping                  | 456                 | 103                      | 270                              | 19                        | 464                | 139                                | 269    | -3                                                                                | -10                                   | 131                         |
| Støvring                  | 538                 | 146                      | 297                              | 33                        | 562                | 167                                | 341    | -4                                                                                | 24                                    | 87                          |
| Sæby                      | 867                 | 153                      | 527                              | 66                        | 917                | 319                                | 444    | 19                                                                                | 67                                    | 111                         |
| Åbybro                    | 505                 | 116                      | 281                              | 32                        | 510                | 169                                | 295    | -5                                                                                | 16                                    | 60                          |
| Ålborg                    | 9 462               | 1 679                    | 5 118                            | 406                       | 9 768              | 3 976                              | 4 729  | 9                                                                                 | 470                                   | 1 066                       |
| Års                       | 641                 | 137                      | 377                              | 120                       | 808                | 222                                | 332    | 131                                                                               | 6                                     | 282                         |

Table 421

## Personal taxation. Summary table

|                                                         | 2004      | 2005      | 2006      |
|---------------------------------------------------------|-----------|-----------|-----------|
| <b>Personal allowance per person</b>                    | DKK       |           |           |
| Ordinary personal relief                                | 36 800    | 37 600    | 38 500    |
| Single persons under 18 years                           | 27 300    | 27 900    | 28 600    |
| <b>Basic allowance</b>                                  |           |           |           |
| Basic allow. for coll. income tax, mean limit           | 254 000   | 259 500   | 265 500   |
| Basic allow. for coll. income tax, upper limit          | 304 800   | 311 500   | 318 700   |
| Maximum contribution to capital pension                 | 40 100    | 41 000    | 42 000    |
| Limit for inclusion of underpaid tax                    | 16 100    | 16 400    | 16 800    |
| Tax allowance per kilometre <sup>1</sup>                | 1.62/0.81 | 1.68/0.84 | 1.78/0.89 |
| Limit value for property value tax                      | 3 040 000 | 3 040 000 | 3 040 000 |
| <b>Tax rate for State</b>                               | per cent  |           |           |
| Lower limit for income tax                              | 5.48      | 5.50      | 5.48      |
| 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                          | 0         | 0         | 0         |
| Average municipal tax rate                              | 22.2      | 22.1      | 22.1      |
| Average county tax rate                                 | 11.9      | 11.9      | 11.9      |
| Average local government tax rate                       | 32.6      | 32.6      | 32.6      |
| Average church tax rate                                 | 0.86      | 0.87      | 0.87      |
| Calculation percent for property value tax <sup>2</sup> | 1.0/3.0   | 1.0/3.0   | 1.0/3.0   |
| <b>Tax ceilings</b>                                     |           |           |           |
| »Tilted« tax ceiling                                    | 59.0      | 59.0      | 59.0      |

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

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

Table 422

## Taxpayers, income and tax

|                                                                                         | 2003                 | 2004*   |
|-----------------------------------------------------------------------------------------|----------------------|---------|
|                                                                                         | persons in thousands |         |
| <b>Taxable population</b>                                                               |                      |         |
| Danish population, end of year                                                          | 5 398                | 5 411   |
| Of whom subject to assessment                                                           | 4 632                | 4 656   |
|                                                                                         | DKK mio.             |         |
| <b>Advance assessed incomes</b>                                                         |                      |         |
| +Personal income                                                                        | 856 158              | 877 634 |
| A-income <sup>1</sup>                                                                   | 890 198              | 912 880 |
| Other personal income                                                                   | -34 040              | -35 246 |
| +Capital income                                                                         | -47 368              | -46 644 |
| ÷Income deductions                                                                      | 36 577               | 51 208  |
| +Taxable income                                                                         | 772 213              | 779 782 |
| <b>Provisional taxes</b>                                                                |                      |         |
| +Total                                                                                  | 300 471              | 301 326 |
| A-tax                                                                                   | 271 609              | 271 024 |
| B-tax                                                                                   | 16 455               | 15 739  |
| Share tax                                                                               | 2 814                | 3 960   |
| Voluntary payments                                                                      | 9 891                | 10 851  |
| Section 55 refunds                                                                      | -298                 | -248    |
| <b>Underpaid tax from previous years, etc.</b>                                          |                      |         |
| ÷Underpaid tax from previous years                                                      | 4 230                | 3 927   |
| +Retained profits paid                                                                  | 1 583                | 1 535   |
| <b>Finally assessed incomes</b>                                                         |                      |         |
| +Taxable income (gross)                                                                 | 773 622              | 793 438 |
| +Income tax relief                                                                      | 151 581              | 156 478 |
| +Net taxable income                                                                     | 622 041              | 636 960 |
| <b>Final taxes</b>                                                                      |                      |         |
| +Total                                                                                  | 289 837              | 294 110 |
| +Central government tax (State tax)                                                     | 64 529               | 62 305  |
| Ordinary income tax, lower limit                                                        | 39 151               | 40 657  |
| Additional income tax, intermediate limit                                               | 11 545               | 7 218   |
| Additional income tax, upper limit                                                      | 13 729               | 14 294  |
| +Church tax                                                                             | 4 522                | 4 615   |
| +County tax                                                                             | 63 891               | 65 417  |
| +Municipal tax                                                                          | 138 592              | 141 868 |
| +Corporation tax                                                                        | 3 141                | 3 534   |
| +Share tax                                                                              | 5 011                | 5 862   |
| +Imputed income from owner-occupied dwelling                                            | 10 151               | 10 509  |
| <b>Labour market contributions</b>                                                      | 56 898               | 58 659  |
| <b>Special pension scheme savings</b>                                                   | 7 020                | •       |
| <b>Results of final assessment</b>                                                      |                      |         |
| Tax overpayment minus underpayment                                                      | 7 987                | 4 824   |
| Tax overpayment                                                                         | 15 564               | 13 878  |
| Tax underpayment                                                                        | 7 577                | 9 054   |
| Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.) | 7 435                | 4 918   |
| Tax overpayment, etc. for refunding                                                     | 15 771               | 14 098  |
| Tax underpayment, etc. for collection                                                   | 8 336                | 9 180   |
| For collection with provisional tax                                                     | 4 140                | 4 415   |
| For collection separately                                                               | 4 196                | 4 765   |

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

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

**Table 423** (continued) **Local government taxation**

|                                                                 | Municipal tax rate for personal taxation (excl. county tax) |             | Local government tax rate for personal taxation (municipal plus county tax) |             | Church tax rate <sup>1</sup> |             | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |                |             | Municipal land tax rate <sup>2</sup> |              |
|-----------------------------------------------------------------|-------------------------------------------------------------|-------------|-----------------------------------------------------------------------------|-------------|------------------------------|-------------|----------------------------------------------------------------------------|----------------|-------------|--------------------------------------|--------------|
|                                                                 | 2005                                                        | 2006        | 2005                                                                        | 2006        | 2005                         | 2006        | 2005                                                                       | 2006           | increase    | 2005                                 | 2006         |
|                                                                 | per cent                                                    |             |                                                                             |             |                              |             | DKK mio.                                                                   |                | per cent    | per mille                            |              |
| <b>All Denmark<sup>3</sup></b>                                  | <b>22.2</b>                                                 | <b>22.2</b> | <b>32.6</b>                                                                 | <b>32.6</b> | <b>0.87</b>                  | <b>0.87</b> | <b>152 165</b>                                                             | <b>154 437</b> | <b>1.5</b>  | <b>15.63</b>                         | <b>15.64</b> |
| 101 Copenhagen                                                  | 32.1                                                        | 32.1        | 32.1                                                                        | 32.1        | 0.79                         | 0.80        | 21 728                                                                     | 21 978         | 1.2         | 34.00                                | 34.00        |
| 147 Frederiksberg                                               | 31.2                                                        | 31.2        | 31.2                                                                        | 31.2        | 0.48                         | 0.48        | 4 918                                                                      | 4 941          | 0.5         | 27.00                                | 27.00        |
| 400 Bornholm                                                    | 33.6                                                        | 33.6        | 33.6                                                                        | 33.6        | 0.90                         | 0.93        | 1 532                                                                      | 1 559          | 1.8         | 33.65                                | 33.65        |
| <b>All Denmark excl. Copenhagen, Frederiksberg and Bornholm</b> | <b>20.8</b>                                                 | <b>20.8</b> | <b>32.7</b>                                                                 | <b>32.7</b> | <b>0.88</b>                  | <b>0.89</b> | <b>123 987</b>                                                             | <b>125 959</b> | <b>1.6</b>  | <b>13.49</b>                         | <b>13.57</b> |
| <b>Copenhagen County</b>                                        | <b>20.0</b>                                                 | <b>20.0</b> | <b>31.7</b>                                                                 | <b>31.7</b> | <b>0.62</b>                  | <b>0.63</b> | <b>19 274</b>                                                              | <b>19 515</b>  | <b>1.3</b>  | <b>12.76</b>                         | <b>12.70</b> |
| 165 Albertslund                                                 | 20.9                                                        | 20.9        | 32.6                                                                        | 32.6        | 0.71                         | 0.73        | 754                                                                        | 754            | -           | 24.00                                | 24.00        |
| 151 Ballerup                                                    | 21.1                                                        | 21.1        | 32.8                                                                        | 32.8        | 0.69                         | 0.73        | 1 364                                                                      | 1 366          | 0.1         | 18.00                                | 18.00        |
| 153 Brøndby                                                     | 20.7                                                        | 20.7        | 32.4                                                                        | 32.4        | 0.77                         | 0.77        | 889                                                                        | 901            | 1.3         | 9.00                                 | 9.00         |
| 155 Dragør                                                      | 20.9                                                        | 20.9        | 32.6                                                                        | 32.6        | 0.60                         | 0.65        | 450                                                                        | 458            | 1.8         | 15.70                                | 15.70        |
| 157 Gentofte                                                    | 18.5                                                        | 18.5        | 30.2                                                                        | 30.2        | 0.42                         | 0.42        | 2 852                                                                      | 2 888          | 1.3         | 6.00                                 | 6.00         |
| 159 Gladsaxe                                                    | 20.2                                                        | 20.2        | 31.9                                                                        | 31.9        | 0.75                         | 0.75        | 1 767                                                                      | 1 792          | 1.4         | 13.00                                | 13.00        |
| 161 Glostrup                                                    | 19.9                                                        | 19.9        | 31.6                                                                        | 31.6        | 0.60                         | 0.60        | 577                                                                        | 593            | 2.8         | 15.00                                | 15.00        |
| 163 Herlev                                                      | 19.9                                                        | 19.9        | 31.6                                                                        | 31.6        | 0.73                         | 0.73        | 721                                                                        | 733            | 1.7         | 11.40                                | 11.40        |
| 167 Hvidovre                                                    | 21.4                                                        | 21.4        | 33.1                                                                        | 33.1        | 0.69                         | 0.72        | 1 355                                                                      | 1 382          | 2.0         | 20.00                                | 20.00        |
| 169 Høje Taastrup                                               | 20.6                                                        | 20.6        | 32.3                                                                        | 32.3        | 0.80                         | 0.80        | 1 235                                                                      | 1 247          | 1.0         | 15.00                                | 15.00        |
| 183 Ishøj                                                       | 20.9                                                        | 20.9        | 32.6                                                                        | 32.6        | 0.80                         | 0.80        | 516                                                                        | 521            | 1.0         | 15.00                                | 15.00        |
| 171 Ledøje-Smørum                                               | 20.9                                                        | 20.9        | 32.6                                                                        | 32.6        | 0.63                         | 0.70        | 346                                                                        | 348            | 0.6         | 10.20                                | 10.20        |
| 173 Lyngby-Taarbæk                                              | 19.9                                                        | 19.9        | 31.6                                                                        | 31.6        | 0.59                         | 0.60        | 1 853                                                                      | 1 856          | 0.2         | 8.30                                 | 8.30         |
| 175 Rødovre                                                     | 21.0                                                        | 21.0        | 32.7                                                                        | 32.7        | 0.68                         | 0.72        | 1 003                                                                      | 1 017          | 1.4         | 20.80                                | 20.80        |
| 181 Søllerød                                                    | 18.6                                                        | 18.6        | 30.3                                                                        | 30.3        | 0.51                         | 0.50        | 1 479                                                                      | 1 492          | 0.9         | 12.50                                | 12.50        |
| 185 Tårnby                                                      | 19.1                                                        | 19.1        | 30.8                                                                        | 30.8        | 0.58                         | 0.58        | 1 032                                                                      | 1 055          | 2.2         | 14.00                                | 14.00        |
| 187 Vallensbæk                                                  | 20.9                                                        | 20.9        | 32.6                                                                        | 32.6        | 0.56                         | 0.56        | 396                                                                        | 406            | 2.5         | 14.00                                | 14.00        |
| 189 Værløse                                                     | 20.5                                                        | 20.5        | 32.2                                                                        | 32.2        | 0.60                         | 0.60        | 683                                                                        | 707            | 3.5         | 11.00                                | 11.00        |
| <b>Frederiksborg County</b>                                     | <b>20.5</b>                                                 | <b>20.5</b> | <b>32.1</b>                                                                 | <b>32.1</b> | <b>0.70</b>                  | <b>0.71</b> | <b>11 678</b>                                                              | <b>11 577</b>  | <b>-0.9</b> | <b>14.33</b>                         | <b>14.21</b> |
| 201 Allerød                                                     | 20.6                                                        | 20.6        | 32.2                                                                        | 32.2        | 0.58                         | 0.58        | 792                                                                        | 823            | 3.9         | 14.00                                | 12.00        |
| 205 Birkerød                                                    | 19.4                                                        | 19.4        | 31.0                                                                        | 31.0        | 0.45                         | 0.44        | 788                                                                        | 801            | 1.6         | 8.50                                 | 8.50         |
| 207 Farum                                                       | 22.8                                                        | 22.8        | 34.4                                                                        | 34.4        | 0.68                         | 0.68        | 678                                                                        | 673            | -0.7        | 18.00                                | 18.00        |
| 208 Fredensborg-Humlebæk                                        | 20.1                                                        | 20.1        | 31.7                                                                        | 31.7        | 0.54                         | 0.54        | 670                                                                        | 677            | 1.0         | 9.50                                 | 9.50         |
| 209 Frederikssund                                               | 20.8                                                        | 20.8        | 32.4                                                                        | 32.4        | 0.85                         | 0.85        | 521                                                                        | 543            | 4.2         | 14.00                                | 14.00        |
| 211 Frederiksværk                                               | 21.6                                                        | 21.6        | 33.2                                                                        | 33.2        | 0.85                         | 0.92        | 516                                                                        | 523            | 1.4         | 24.00                                | 24.00        |
| 213 Græsted-Gilleleje                                           | 19.9                                                        | 19.9        | 31.5                                                                        | 31.5        | 0.88                         | 1.00        | 512                                                                        | 517            | 1.0         | 18.80                                | 18.80        |
| 215 Helsingør                                                   | 19.5                                                        | 19.5        | 31.1                                                                        | 31.1        | 0.85                         | 0.85        | 512                                                                        | 511            | -0.2        | 20.00                                | 20.00        |
| 217 Helsingør                                                   | 20.9                                                        | 20.9        | 32.5                                                                        | 32.5        | 0.78                         | 0.78        | 1 934                                                                      | 1 769          | -8.5        | 17.50                                | 17.50        |
| 219 Hillerød                                                    | 21.0                                                        | 21.0        | 32.6                                                                        | 32.6        | 0.66                         | 0.66        | 1 157                                                                      | 1 165          | 0.7         | 9.80                                 | 9.80         |
| 221 Hundested                                                   | 21.7                                                        | 21.7        | 33.3                                                                        | 33.3        | 0.77                         | 0.88        | 256                                                                        | 250            | -2.3        | 23.00                                | 23.00        |
| 223 Hørsholm                                                    | 18.5                                                        | 18.5        | 30.1                                                                        | 30.1        | 0.52                         | 0.53        | 1 029                                                                      | 1 009          | -1.9        | 8.00                                 | 8.00         |
| 225 Jægerspris                                                  | 21.3                                                        | 21.3        | 32.9                                                                        | 32.9        | 0.95                         | 0.95        | 251                                                                        | 251            | -           | 21.50                                | 21.50        |
| 227 Karlebo                                                     | 20.3                                                        | 20.3        | 31.9                                                                        | 31.9        | 0.55                         | 0.55        | 587                                                                        | 588            | 0.2         | 9.00                                 | 9.00         |
| 229 Skibby                                                      | 21.0                                                        | 21.0        | 32.6                                                                        | 32.6        | 1.11                         | 1.11        | 171                                                                        | 177            | 3.5         | 22.00                                | 22.00        |
| 231 Skævinge                                                    | 20.6                                                        | 20.6        | 32.2                                                                        | 32.2        | 0.88                         | 0.88        | 163                                                                        | 159            | -2.5        | 11.00                                | 11.00        |
| 233 Slangerup                                                   | 20.9                                                        | 20.9        | 32.5                                                                        | 32.5        | 0.77                         | 0.77        | 274                                                                        | 274            | -           | 13.00                                | 13.00        |
| 235 Stenløse                                                    | 21.3                                                        | 21.3        | 32.9                                                                        | 32.9        | 0.75                         | 0.75        | 423                                                                        | 438            | 3.5         | 20.00                                | 20.00        |
| 237 Ølstykke                                                    | 20.7                                                        | 20.7        | 32.3                                                                        | 32.3        | 0.70                         | 0.70        | 442                                                                        | 428            | -3.2        | 10.00                                | 10.00        |
| <b>Roskilde County</b>                                          | <b>20.1</b>                                                 | <b>20.1</b> | <b>31.6</b>                                                                 | <b>31.6</b> | <b>0.85</b>                  | <b>0.86</b> | <b>6 721</b>                                                               | <b>6 764</b>   | <b>0.6</b>  | <b>10.33</b>                         | <b>10.34</b> |
| 251 Bramsnæs                                                    | 20.9                                                        | 20.9        | 32.4                                                                        | 32.4        | 1.07                         | 1.07        | 252                                                                        | 259            | 2.8         | 18.00                                | 18.00        |
| 253 Greve                                                       | 19.1                                                        | 19.1        | 30.6                                                                        | 30.6        | 0.73                         | 0.73        | 1 342                                                                      | 1 351          | 0.7         | 8.00                                 | 8.00         |
| 255 Gundsø                                                      | 20.7                                                        | 20.7        | 32.2                                                                        | 32.2        | 0.70                         | 0.70        | 473                                                                        | 480            | 1.5         | 10.00                                | 10.00        |
| 257 Hvalsø                                                      | 20.9                                                        | 20.9        | 32.4                                                                        | 32.4        | 0.90                         | 0.94        | 217                                                                        | 223            | 2.8         | 16.00                                | 16.00        |

<sup>1</sup> Church tax as a percentage of the tax-base for those subject to church tax. <sup>2</sup> The county land tax rate amounted to 0.1 per cent in all counties in 2005 and 2006. <sup>3</sup> As county tax is not paid in Copenhagen, Frederiksberg and Bornholm, the difference between the average municipal tax rate and the average local government tax rate is less than the average county tax rate.

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



**Table 423** (continued) **Local government taxation**

|                                    | Municipal tax rate for personal taxation (excl. county tax) |             | Local government tax rate for personal taxation (municipal plus county tax) |             | Church tax rate <sup>1</sup> |             | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |              |            | Municipal land tax rate <sup>2</sup> |              |
|------------------------------------|-------------------------------------------------------------|-------------|-----------------------------------------------------------------------------|-------------|------------------------------|-------------|----------------------------------------------------------------------------|--------------|------------|--------------------------------------|--------------|
|                                    | 2005                                                        | 2006        | 2005                                                                        | 2006        | 2005                         | 2006        | 2005                                                                       | 2006         | increase   | 2005                                 | 2006         |
|                                    | per cent                                                    |             |                                                                             |             |                              |             | DKK mio.                                                                   |              | per cent   | per mille                            |              |
| <b>Roskilde County (continued)</b> |                                                             |             |                                                                             |             |                              |             |                                                                            |              |            |                                      |              |
| 259 Køge                           | 20.7                                                        | 20.7        | 32.2                                                                        | 32.2        | 0.90                         | 0.90        | 1 037                                                                      | 1 061        | 2.3        | 7.00                                 | 7.00         |
| 261 Lejre                          | 18.7                                                        | 18.7        | 30.2                                                                        | 30.2        | 0.97                         | 0.97        | 247                                                                        | 250          | 1.2        | 10.00                                | 10.00        |
| 263 Ramsø                          | 20.1                                                        | 20.1        | 31.6                                                                        | 31.6        | 0.94                         | 0.94        | 254                                                                        | 253          | -0.4       | 18.00                                | 18.00        |
| 265 Roskilde                       | 20.4                                                        | 20.4        | 31.9                                                                        | 31.9        | 0.87                         | 0.87        | 1 623                                                                      | 1 626        | 0.2        | 12.00                                | 12.00        |
| 267 Skovbo                         | 19.7                                                        | 19.7        | 31.2                                                                        | 31.2        | 0.80                         | 0.80        | 379                                                                        | 369          | -2.6       | 6.00                                 | 6.00         |
| 269 Solrød                         | 20.0                                                        | 20.0        | 31.5                                                                        | 31.5        | 0.92                         | 0.92        | 614                                                                        | 618          | 0.7        | 10.00                                | 10.00        |
| 271 Vallø                          | 20.5                                                        | 20.5        | 32.0                                                                        | 32.0        | 1.00                         | 1.10        | 283                                                                        | 274          | -3.2       | 11.50                                | 11.50        |
| <b>West Zealand County</b>         | <b>21.4</b>                                                 | <b>21.4</b> | <b>33.8</b>                                                                 | <b>33.8</b> | <b>0.98</b>                  | <b>0.98</b> | <b>7 594</b>                                                               | <b>7 762</b> | <b>2.2</b> | <b>17.28</b>                         | <b>17.25</b> |
| 301 Bjergsted                      | 21.7                                                        | 21.7        | 34.1                                                                        | 34.1        | 1.20                         | 1.20        | 190                                                                        | 193          | 1.6        | 24.00                                | 24.00        |
| 303 Dianalund                      | 22.0                                                        | 22.0        | 34.4                                                                        | 34.4        | 0.85                         | 0.85        | 175                                                                        | 181          | 3.4        | 14.00                                | 14.00        |
| 305 Dragsholm                      | 22.8                                                        | 22.8        | 35.2                                                                        | 35.2        | 0.85                         | 0.85        | 334                                                                        | 348          | 4.2        | 24.00                                | 24.00        |
| 307 Fuglebjerg                     | 22.5                                                        | 22.5        | 34.9                                                                        | 34.9        | 1.20                         | 1.20        | 154                                                                        | 157          | 1.9        | 15.00                                | 15.00        |
| 309 Gørlev                         | 21.0                                                        | 21.0        | 33.4                                                                        | 33.4        | 1.10                         | 1.10        | 154                                                                        | 159          | 3.2        | 24.00                                | 24.00        |
| 311 Hashøj                         | 21.6                                                        | 21.6        | 34.0                                                                        | 34.0        | 1.25                         | 1.25        | 161                                                                        | 157          | -2.5       | 13.50                                | 13.50        |
| 313 Haslev                         | 22.1                                                        | 22.1        | 34.5                                                                        | 34.5        | 0.93                         | 0.93        | 388                                                                        | 398          | 2.6        | 16.00                                | 16.00        |
| 315 Holbæk                         | 20.5                                                        | 20.5        | 32.9                                                                        | 32.9        | 0.95                         | 0.95        | 902                                                                        | 942          | 4.4        | 12.50                                | 12.50        |
| 317 Hvidebæk                       | 22.2                                                        | 22.2        | 34.6                                                                        | 34.6        | 1.15                         | 1.15        | 132                                                                        | 136          | 3.0        | 15.00                                | 15.00        |
| 319 Høng                           | 20.5                                                        | 20.5        | 32.9                                                                        | 32.9        | 1.00                         | 1.00        | 191                                                                        | 193          | 1.0        | 10.00                                | 10.00        |
| 321 Jernløse                       | 21.4                                                        | 21.4        | 33.8                                                                        | 33.8        | 1.05                         | 1.05        | 147                                                                        | 151          | 2.7        | 12.00                                | 12.00        |
| 323 Kalundborg                     | 20.2                                                        | 20.2        | 32.6                                                                        | 32.6        | 0.88                         | 0.88        | 517                                                                        | 527          | 1.9        | 22.00                                | 22.00        |
| 325 Korsør                         | 21.9                                                        | 21.9        | 34.3                                                                        | 34.3        | 0.80                         | 0.80        | 496                                                                        | 510          | 2.8        | 19.50                                | 19.50        |
| 327 Nykøbing-Rørvig                | 21.7                                                        | 21.7        | 34.1                                                                        | 34.1        | 1.05                         | 1.05        | 208                                                                        | 208          | -          | 24.00                                | 24.00        |
| 329 Ringsted                       | 21.5                                                        | 21.5        | 33.9                                                                        | 33.9        | 1.00                         | 1.00        | 795                                                                        | 799          | 0.5        | 12.20                                | 12.20        |
| 331 Skælskør                       | 21.9                                                        | 21.9        | 34.3                                                                        | 34.3        | 1.19                         | 1.21        | 293                                                                        | 307          | 4.8        | 19.00                                | 19.00        |
| 333 Slagelse                       | 20.7                                                        | 20.7        | 33.1                                                                        | 33.1        | 0.90                         | 0.90        | 903                                                                        | 911          | 0.9        | 15.00                                | 15.00        |
| 335 Sorø                           | 21.7                                                        | 21.7        | 34.1                                                                        | 34.1        | 1.00                         | 1.00        | 414                                                                        | 423          | 2.2        | 16.00                                | 16.00        |
| 337 Stenlille                      | 21.8                                                        | 21.8        | 34.2                                                                        | 34.2        | 0.83                         | 0.90        | 131                                                                        | 130          | -0.8       | 13.00                                | 13.00        |
| 339 Svinninge                      | 21.9                                                        | 21.9        | 34.3                                                                        | 34.3        | 1.09                         | 1.09        | 159                                                                        | 159          | -          | 16.40                                | 16.40        |
| 341 Tørnved                        | 23.2                                                        | 23.2        | 35.6                                                                        | 35.6        | 1.08                         | 1.08        | 227                                                                        | 234          | 3.1        | 16.00                                | 16.00        |
| 343 Trundholm                      | 22.5                                                        | 22.5        | 34.9                                                                        | 34.9        | 1.10                         | 1.10        | 278                                                                        | 289          | 4.0        | 24.00                                | 24.00        |
| 345 Tølløse                        | 21.3                                                        | 21.3        | 33.7                                                                        | 33.7        | 0.93                         | 0.93        | 245                                                                        | 248          | 1.2        | 16.00                                | 16.00        |
| <b>Storstrøm County</b>            | <b>21.1</b>                                                 | <b>21.1</b> | <b>33.6</b>                                                                 | <b>33.6</b> | <b>1.08</b>                  | <b>1.09</b> | <b>6 207</b>                                                               | <b>6 316</b> | <b>1.8</b> | <b>16.72</b>                         | <b>16.71</b> |
| 351 Fakse                          | 21.7                                                        | 21.7        | 34.2                                                                        | 34.2        | 1.25                         | 1.22        | 304                                                                        | 310          | 2.0        | 18.50                                | 18.50        |
| 353 Fladså                         | 20.5                                                        | 20.5        | 33.0                                                                        | 33.0        | 1.15                         | 1.15        | 177                                                                        | 182          | 2.8        | 10.00                                | 10.00        |
| 355 Holeby                         | 22.9                                                        | 22.9        | 35.4                                                                        | 35.4        | 1.25                         | 1.25        | 95                                                                         | 97           | 2.1        | 21.00                                | 21.00        |
| 357 Holmegaard                     | 21.7                                                        | 21.7        | 34.2                                                                        | 34.2        | 0.80                         | 0.80        | 181                                                                        | 182          | 0.6        | 12.00                                | 12.00        |
| 359 Højreby                        | 21.9                                                        | 21.9        | 34.4                                                                        | 34.4        | 1.30                         | 1.25        | 92                                                                         | 93           | 1.1        | 24.00                                | 24.00        |
| 361 Langebæk                       | 20.8                                                        | 20.8        | 33.3                                                                        | 33.3        | 0.90                         | 0.90        | 140                                                                        | 141          | 0.7        | 14.00                                | 14.00        |
| 363 Maribo                         | 22.1                                                        | 22.1        | 34.6                                                                        | 34.6        | 1.33                         | 1.33        | 266                                                                        | 276          | 3.8        | 21.50                                | 21.50        |
| 365 Møn                            | 21.5                                                        | 21.5        | 34.0                                                                        | 34.0        | 1.24                         | 1.24        | 260                                                                        | 268          | 3.1        | 21.00                                | 21.00        |
| 367 Nakskov                        | 22.9                                                        | 22.9        | 35.4                                                                        | 35.4        | 1.05                         | 1.05        | 371                                                                        | 368          | -0.8       | 24.00                                | 24.00        |
| 369 Nykøbing Falster               | 20.3                                                        | 20.3        | 32.8                                                                        | 32.8        | 1.04                         | 1.06        | 587                                                                        | 597          | 1.7        | 17.00                                | 17.00        |
| 371 Nysted                         | 21.2                                                        | 21.2        | 33.7                                                                        | 33.7        | 1.30                         | 1.30        | 124                                                                        | 123          | -0.8       | 14.00                                | 14.00        |
| 373 Næstved                        | 20.1                                                        | 20.1        | 32.6                                                                        | 32.6        | 0.92                         | 0.92        | 1 157                                                                      | 1 202        | 3.9        | 12.00                                | 12.00        |
| 375 Nørre Alslev                   | 21.3                                                        | 21.3        | 33.8                                                                        | 33.8        | 1.30                         | 1.30        | 203                                                                        | 212          | 4.4        | 10.00                                | 10.00        |
| 377 Præstø                         | 21.3                                                        | 21.3        | 33.8                                                                        | 33.8        | 1.17                         | 1.17        | 183                                                                        | 186          | 1.6        | 16.00                                | 16.00        |
| 379 Ravnsborg                      | 22.5                                                        | 22.5        | 35.0                                                                        | 35.0        | 1.23                         | 1.27        | 125                                                                        | 128          | 2.4        | 22.50                                | 22.50        |
| 381 Rudbjerg                       | 21.2                                                        | 21.2        | 33.7                                                                        | 33.7        | 1.25                         | 1.25        | 79                                                                         | 81           | 2.5        | 22.00                                | 22.00        |
| 383 Rødby                          | 22.9                                                        | 22.9        | 35.4                                                                        | 35.4        | 1.19                         | 1.19        | 157                                                                        | 157          | -          | 24.00                                | 24.00        |
| 385 Rønnede                        | 22.0                                                        | 22.0        | 34.5                                                                        | 34.5        | 1.35                         | 1.35        | 194                                                                        | 191          | -1.5       | 12.00                                | 12.00        |
| 387 Sakskøbing                     | 20.8                                                        | 20.8        | 33.3                                                                        | 33.3        | 1.34                         | 1.34        | 205                                                                        | 208          | 1.5        | 20.00                                | 20.00        |
| 389 Stevn                          | 21.7                                                        | 21.7        | 34.2                                                                        | 34.2        | 1.22                         | 1.22        | 281                                                                        | 288          | 2.5        | 13.00                                | 13.00        |
| 391 Stubbekøbing                   | 21.3                                                        | 21.3        | 33.8                                                                        | 33.8        | 1.30                         | 1.32        | 150                                                                        | 151          | 0.7        | 12.50                                | 12.50        |

**Table 423** (continued) **Local government taxation**

|                              | Municipal tax rate for personal taxation (excl. county tax) |      | Local government tax rate for personal taxation (municipal plus county tax) |      | Church tax rate <sup>1</sup> |      | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |        |           | Municipal land tax rate <sup>2</sup> |       |       |
|------------------------------|-------------------------------------------------------------|------|-----------------------------------------------------------------------------|------|------------------------------|------|----------------------------------------------------------------------------|--------|-----------|--------------------------------------|-------|-------|
|                              | 2005                                                        | 2006 | 2005                                                                        | 2006 | 2005                         | 2006 | 2005                                                                       | 2006   | increase  | 2005                                 | 2006  |       |
|                              |                                                             |      |                                                                             |      |                              |      |                                                                            |        |           |                                      |       |       |
|                              | 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                                                                       | 203    | 209       | 3.0                                  | 14.00 | 14.00 |
| 395                          | Sydfalster                                                  | 19.7 | 19.7                                                                        | 32.2 | 32.2                         | 0.80 | 0.80                                                                       | 158    | 162       | 2.5                                  | 24.00 | 24.00 |
| 397                          | Vordingborg                                                 | 20.8 | 20.8                                                                        | 33.3 | 33.3                         | 0.80 | 0.89                                                                       | 516    | 505       | -2.1                                 | 19.00 | 19.00 |
|                              | Funen County                                                | 21.5 | 21.5                                                                        | 33.9 | 33.9                         | 0.91 | 0.91                                                                       | 11 573 | 11 861    | 2.5                                  | 12.56 | 12.57 |
| 421                          | Assens                                                      | 21.7 | 21.7                                                                        | 34.1 | 34.1                         | 1.20 | 1.20                                                                       | 258    | 262       | 1.6                                  | 12.00 | 12.00 |
| 423                          | Bogense                                                     | 22.1 | 22.1                                                                        | 34.5 | 34.5                         | 1.16 | 1.16                                                                       | 145    | 147       | 1.4                                  | 17.50 | 17.50 |
| 425                          | Broby                                                       | 21.8 | 21.8                                                                        | 34.2 | 34.2                         | 1.10 | 1.10                                                                       | 148    | 150       | 1.4                                  | 15.00 | 15.00 |
| 427                          | Egebjerg                                                    | 22.2 | 22.2                                                                        | 34.6 | 34.6                         | 1.25 | 1.25                                                                       | 201    | 204       | 1.5                                  | 6.00  | 6.00  |
| 429                          | Ejby                                                        | 21.4 | 21.4                                                                        | 33.8 | 33.8                         | 1.25 | 1.25                                                                       | 225    | 229       | 1.8                                  | 12.00 | 12.00 |
| 431                          | Faaborg                                                     | 21.8 | 21.8                                                                        | 34.2 | 34.2                         | 0.98 | 0.98                                                                       | 415    | 426       | 2.7                                  | 12.50 | 12.50 |
| 433                          | Glamsbjerg                                                  | 21.5 | 21.5                                                                        | 33.9 | 33.9                         | 1.15 | 1.15                                                                       | 142    | 141       | -0.7                                 | 14.00 | 14.00 |
| 435                          | Gudme                                                       | 22.0 | 22.0                                                                        | 34.4 | 34.4                         | 1.35 | 1.35                                                                       | 139    | 142       | 2.2                                  | 6.00  | 6.00  |
| 437                          | Haarby                                                      | 21.2 | 21.2                                                                        | 33.6 | 33.6                         | 0.90 | 0.70                                                                       | 114    | 117       | 206                                  | 8.00  | 8.00  |
| 439                          | Kerteminde                                                  | 20.9 | 20.9                                                                        | 33.3 | 33.3                         | 1.33 | 1.33                                                                       | 276    | 283       | 2.5                                  | 19.00 | 19.00 |
| 441                          | Langeskov                                                   | 20.9 | 20.9                                                                        | 33.3 | 33.3                         | 0.90 | 0.90                                                                       | 150    | 150       | -                                    | 10.00 | 10.00 |
| 443                          | Marstal                                                     | 20.8 | .                                                                           | 33.2 | .                            | 1.15 | .                                                                          | 69     | .         | .                                    | 10.00 | .     |
| 445                          | Middelfart                                                  | 20.3 | 20.3                                                                        | 32.7 | 32.7                         | 0.75 | 0.75                                                                       | 537    | 545       | 1.5                                  | 12.00 | 12.00 |
| 447                          | Munkebo                                                     | 21.6 | 21.6                                                                        | 34.0 | 34.0                         | 0.58 | 0.58                                                                       | 141    | 138       | -2.1                                 | 12.00 | 12.00 |
| 449                          | Nyborg                                                      | 23.2 | 23.2                                                                        | 35.6 | 35.6                         | 1.10 | 1.10                                                                       | 507    | 531       | 4.7                                  | 16.00 | 16.00 |
| 451                          | Nørre Aaby                                                  | 21.2 | 21.2                                                                        | 33.6 | 33.6                         | 1.21 | 1.21                                                                       | 135    | 140       | 3.7                                  | 8.00  | 8.00  |
| 461                          | Odense                                                      | 21.3 | 21.3                                                                        | 33.7 | 33.7                         | 0.68 | 0.68                                                                       | 4 595  | 4 722     | 2.8                                  | 12.40 | 12.40 |
| 471                          | Otterup                                                     | 21.4 | 21.4                                                                        | 33.8 | 33.8                         | 1.15 | 1.15                                                                       | 252    | 249       | -1.2                                 | 12.00 | 12.00 |
| 473                          | Ringe                                                       | 21.8 | 21.8                                                                        | 34.2 | 34.2                         | 1.25 | 1.25                                                                       | 262    | 268       | 2.3                                  | 9.00  | 9.00  |
| 475                          | Rudkøbing                                                   | 23.1 | 23.1                                                                        | 35.5 | 35.5                         | 1.21 | 1.24                                                                       | 161    | 165       | 2.5                                  | 15.80 | 15.80 |
| 477                          | Ryslinge                                                    | 22.1 | 22.1                                                                        | 34.5 | 34.5                         | 0.95 | 0.95                                                                       | 160    | 161       | 0.6                                  | 8.50  | 8.50  |
| 479                          | Svendborg                                                   | 21.9 | 21.9                                                                        | 34.3 | 34.3                         | 0.97 | 0.97                                                                       | 1 061  | 1 113     | 4.9                                  | 13.00 | 13.00 |
| 481                          | Sydlangeland                                                | 22.2 | 22.2                                                                        | 34.6 | 34.6                         | 1.50 | 1.40                                                                       | 85     | 89        | 4.7                                  | 14.00 | 14.00 |
| 483                          | Sønderø                                                     | 21.3 | 21.3                                                                        | 33.7 | 33.7                         | 1.04 | 1.04                                                                       | 267    | 268       | 0.4                                  | 15.00 | 15.00 |
| 485                          | Tommerup                                                    | 21.6 | 21.6                                                                        | 34.0 | 34.0                         | 0.80 | 0.80                                                                       | 188    | 194       | 3.2                                  | 10.00 | 10.00 |
| 487                          | Tranekær                                                    | 22.5 | 22.5                                                                        | 34.9 | 34.9                         | 1.40 | 1.40                                                                       | 76     | 76        | -                                    | 14.00 | 14.00 |
| 489                          | Ullerslev                                                   | 21.6 | 21.6                                                                        | 34.0 | 34.0                         | 1.07 | 1.07                                                                       | 114    | 116       | 1.8                                  | 17.00 | 17.00 |
| 491                          | Vissenbjerg                                                 | 22.4 | 22.4                                                                        | 34.8 | 34.8                         | 0.85 | 0.85                                                                       | 149    | 153       | 2.7                                  | 15.00 | 15.00 |
| 492                          | Ærø                                                         | .    | 21.7                                                                        | .    | 34.1                         | .    | 1.26                                                                       | .      | 161       | .                                    | .     | 14.30 |
| 493                          | Ærøskøbing                                                  | 22.5 | .                                                                           | 34.9 | .                            | 1.40 | .                                                                          | 91     | .         | .                                    | 16.00 | .     |
| 495                          | Ørbæk                                                       | 21.6 | 21.6                                                                        | 34.0 | 34.0                         | 1.20 | 1.20                                                                       | 149    | 157       | 5.4                                  | 10.00 | 10.00 |
| 497                          | Årslev                                                      | 21.2 | 21.2                                                                        | 33.6 | 33.6                         | 1.00 | 1.00                                                                       | 229    | 233       | 1.7                                  | 10.00 | 10.00 |
| 499                          | Aarup                                                       | 21.2 | 21.2                                                                        | 33.6 | 33.6                         | 1.11 | 1.11                                                                       | 130    | 131       | 0.8                                  | 12.00 | 12.00 |
|                              | South Jutland County                                        | 20.9 | 20.9                                                                        | 32.9 | 32.9                         | 1.00 | 1.00                                                                       | 6 027  | 6 104     | 1.3                                  | 9.52  | 9.53  |
| 501                          | Augustenborg                                                | 22.4 | 22.4                                                                        | 34.4 | 34.4                         | 1.07 | 1.11                                                                       | 167    | 170       | 1.8                                  | 10.00 | 10.00 |
| 503                          | Bov                                                         | 21.1 | 21.1                                                                        | 33.1 | 33.1                         | 0.90 | 0.90                                                                       | 277    | 276       | -0.4                                 | 6.00  | 6.00  |
| 505                          | Bredebro                                                    | 20.4 | 20.4                                                                        | 32.4 | 32.4                         | 1.31 | 1.31                                                                       | 81     | 80        | -1.2                                 | 10.00 | 10.00 |
| 507                          | Broager                                                     | 21.0 | 21.0                                                                        | 33.0 | 33.0                         | 1.00 | 1.00                                                                       | 147    | 152       | 3.4                                  | 12.00 | 12.00 |
| 509                          | Christiansfeld                                              | 21.2 | 21.2                                                                        | 33.2 | 33.2                         | 1.28 | 1.28                                                                       | 219    | 221       | 0.9                                  | 11.00 | 11.00 |
| 511                          | Gram                                                        | 22.1 | 22.1                                                                        | 34.1 | 34.1                         | 1.00 | 1.00                                                                       | 113    | 112       | -0.9                                 | 9.00  | 9.00  |
| 513                          | Gråsten                                                     | 20.9 | 20.9                                                                        | 32.9 | 32.9                         | 1.08 | 1.08                                                                       | 184    | 188       | 2.2                                  | 8.50  | 8.50  |
| 515                          | Haderslev                                                   | 22.3 | 22.3                                                                        | 34.3 | 34.3                         | 0.92 | 0.92                                                                       | 834    | 841       | 0.8                                  | 13.00 | 13.00 |
| 517                          | Højer                                                       | 21.9 | 21.9                                                                        | 33.9 | 33.9                         | 1.40 | 1.40                                                                       | 64     | 64        | -                                    | 12.00 | 12.00 |
| 519                          | Lundholt                                                    | 21.8 | 21.8                                                                        | 33.8 | 33.8                         | 0.99 | 0.99                                                                       | 140    | 140       | -                                    | 9.00  | 9.00  |
| 521                          | Løgumkloster                                                | 21.0 | 21.0                                                                        | 33.0 | 33.0                         | 1.35 | 1.35                                                                       | 156    | 160       | 2.6                                  | 6.00  | 6.00  |
| 523                          | Nordborg                                                    | 20.4 | 20.4                                                                        | 32.4 | 32.4                         | 0.94 | 0.98                                                                       | 315    | 317       | 0.6                                  | 10.00 | 10.00 |
| 525                          | Nørre Rangstrup                                             | 21.8 | 21.8                                                                        | 33.8 | 33.8                         | 1.12 | 1.12                                                                       | 209    | 216       | 3.3                                  | 6.00  | 6.00  |
| 527                          | Rødding                                                     | 20.7 | 20.7                                                                        | 32.7 | 32.7                         | 1.15 | 1.15                                                                       | 233    | 237       | 1.7                                  | 6.00  | 6.00  |
| 529                          | Rødekro                                                     | 19.8 | 19.8                                                                        | 31.8 | 31.8                         | 0.99 | 0.99                                                                       | 248    | 253       | 2.0                                  | 10.00 | 10.00 |
| 531                          | Skærbæk                                                     | 20.0 | 20.0                                                                        | 32.0 | 32.0                         | 1.20 | 1.20                                                                       | 161    | 160       | -0.6                                 | 24.00 | 24.00 |

**Table 423** (continued) **Local government taxation**

|                                  |                   | Municipal tax rate for personal taxation (excl. county tax) |      | Local government tax rate for personal taxation (municipal plus county tax) |      | Church tax rate <sup>1</sup> |      | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |          |          | Municipal land tax rate <sup>2</sup> |       |
|----------------------------------|-------------------|-------------------------------------------------------------|------|-----------------------------------------------------------------------------|------|------------------------------|------|----------------------------------------------------------------------------|----------|----------|--------------------------------------|-------|
|                                  |                   | 2005                                                        | 2006 | 2005                                                                        | 2006 | 2005                         | 2006 | 2005                                                                       | 2006     | increase | 2005                                 | 2006  |
|                                  |                   | per cent                                                    |      |                                                                             |      |                              |      | DKK mio.                                                                   | per cent |          | per mille                            |       |
| South Jutland County (continued) |                   |                                                             |      |                                                                             |      |                              |      |                                                                            |          |          |                                      |       |
| 533                              | Sundeved          | 20.7                                                        | 20.7 | 32.7                                                                        | 32.7 | 0.95                         | 1.05 | 124                                                                        | 125      | 0.8      | 7.50                                 | 7.50  |
| 535                              | Sydals            | 20.8                                                        | 20.8 | 32.8                                                                        | 32.8 | 0.95                         | 0.95 | 164                                                                        | 160      | -2.4     | 15.00                                | 15.00 |
| 537                              | Sønderborg        | 19.9                                                        | 19.9 | 31.9                                                                        | 31.9 | 0.87                         | 0.83 | 723                                                                        | 749      | 3.6      | 6.00                                 | 6.00  |
| 539                              | Tinglev           | 21.0                                                        | 21.0 | 33.0                                                                        | 33.0 | 1.20                         | 1.20 | 216                                                                        | 220      | 1.9      | 9.00                                 | 9.00  |
| 541                              | Tønder            | 20.9                                                        | 20.9 | 32.9                                                                        | 32.9 | 1.00                         | 1.00 | 304                                                                        | 306      | 0.7      | 6.00                                 | 6.00  |
| 543                              | Vojens            | 20.9                                                        | 20.9 | 32.9                                                                        | 32.9 | 0.96                         | 0.96 | 377                                                                        | 383      | 1.6      | 10.00                                | 10.00 |
| 545                              | Aabenraa          | 20.4                                                        | 20.4 | 32.4                                                                        | 32.4 | 0.85                         | 0.85 | 571                                                                        | 574      | 0.5      | 6.00                                 | 6.00  |
|                                  | Ribe County       | 20.8                                                        | 20.8 | 32.8                                                                        | 32.8 | 0.86                         | 0.86 | 5 380                                                                      | 5 528    | 2.8      | 13.41                                | 13.43 |
| 551                              | Billund           | 19.6                                                        | 19.6 | 31.6                                                                        | 31.6 | 0.70                         | 0.70 | 235                                                                        | 238      | 1.3      | 6.00                                 | 6.00  |
| 553                              | Blåbjerg          | 21.0                                                        | 21.0 | 33.0                                                                        | 33.0 | 1.35                         | 1.35 | 142                                                                        | 145      | 2.1      | 20.00                                | 20.00 |
| 555                              | Blåvandshuk       | 20.0                                                        | 20.0 | 32.0                                                                        | 32.0 | 1.10                         | 1.10 | 101                                                                        | 110      | 8.9      | 21.00                                | 21.00 |
| 557                              | Bramming          | 20.4                                                        | 20.4 | 32.4                                                                        | 32.4 | 1.02                         | 1.02 | 295                                                                        | 306      | 3.7      | 8.00                                 | 8.00  |
| 559                              | Brørup            | 20.6                                                        | 20.6 | 32.6                                                                        | 32.6 | 0.92                         | 0.92 | 144                                                                        | 146      | 1.4      | 8.00                                 | 8.00  |
| 561                              | Esbjerg           | 21.2                                                        | 21.2 | 33.2                                                                        | 33.2 | 0.65                         | 0.65 | 2 106                                                                      | 2 166    | 2.8      | 17.00                                | 17.00 |
| 563                              | Fanø              | 18.5                                                        | 18.5 | 30.5                                                                        | 30.5 | 1.14                         | 1.14 | 70                                                                         | 71       | 1.4      | 24.00                                | 24.00 |
| 565                              | Grindsted         | 20.7                                                        | 20.7 | 32.7                                                                        | 32.7 | 0.96                         | 0.96 | 404                                                                        | 416      | 3.0      | 9.00                                 | 9.00  |
| 567                              | Helle             | 21.0                                                        | 21.0 | 33.0                                                                        | 33.0 | 1.20                         | 1.20 | 184                                                                        | 185      | 0.5      | 8.00                                 | 8.00  |
| 569                              | Holsted           | 20.9                                                        | 20.9 | 32.9                                                                        | 32.9 | 1.30                         | 1.30 | 145                                                                        | 148      | 2.1      | 8.00                                 | 8.00  |
| 571                              | Ribe              | 20.8                                                        | 20.8 | 32.8                                                                        | 32.8 | 1.15                         | 1.15 | 429                                                                        | 445      | 3.7      | 12.00                                | 12.00 |
| 573                              | Varde             | 20.1                                                        | 20.1 | 32.1                                                                        | 32.1 | 0.81                         | 0.81 | 481                                                                        | 489      | 1.7      | 6.00                                 | 6.00  |
| 575                              | Vejen             | 21.0                                                        | 21.0 | 33.0                                                                        | 33.0 | 0.92                         | 0.92 | 397                                                                        | 410      | 3.3      | 8.00                                 | 8.00  |
| 577                              | Ølgod             | 20.4                                                        | 20.4 | 32.4                                                                        | 32.4 | 0.95                         | 0.95 | 247                                                                        | 252      | 2.0      | 8.00                                 | 8.00  |
|                                  | Vejle County      | 20.6                                                        | 20.6 | 32.0                                                                        | 32.0 | 0.93                         | 0.93 | 8 930                                                                      | 9 088    | 1.8      | 13.10                                | 13.09 |
| 601                              | Brædstrup         | 20.9                                                        | 20.9 | 32.3                                                                        | 32.3 | 1.14                         | 1.14 | 202                                                                        | 206      | 2.0      | 8.00                                 | 8.00  |
| 603                              | Børkop            | 20.5                                                        | 20.5 | 31.9                                                                        | 31.9 | 0.85                         | 0.85 | 285                                                                        | 280      | -1.8     | 10.00                                | 10.00 |
| 605                              | Egtved            | 20.1                                                        | 20.1 | 31.5                                                                        | 31.5 | 0.95                         | 0.95 | 356                                                                        | 354      | -0.6     | 6.00                                 | 6.00  |
| 607                              | Fredericia        | 20.7                                                        | 20.7 | 32.1                                                                        | 32.1 | 0.85                         | 0.88 | 1 260                                                                      | 1 272    | 1.0      | 16.00                                | 16.00 |
| 609                              | Gedved            | 20.4                                                        | 20.4 | 31.8                                                                        | 31.8 | 1.06                         | 1.06 | 236                                                                        | 235      | -0.4     | 6.00                                 | 6.00  |
| 611                              | Give              | 21.5                                                        | 21.5 | 32.9                                                                        | 32.9 | 1.18                         | 1.18 | 323                                                                        | 330      | 2.2      | 12.00                                | 12.00 |
| 613                              | Hedensted         | 19.8                                                        | 19.8 | 31.2                                                                        | 31.2 | 1.00                         | 1.00 | 411                                                                        | 410      | -0.2     | 6.00                                 | 6.00  |
| 615                              | Horsens           | 21.6                                                        | 21.6 | 33.0                                                                        | 33.0 | 0.78                         | 0.78 | 1 495                                                                      | 1 537    | 2.8      | 14.70                                | 14.70 |
| 617                              | Jelling           | 22.4                                                        | 22.4 | 33.8                                                                        | 33.8 | 1.17                         | 1.17 | 138                                                                        | 140      | 1.4      | 14.00                                | 14.00 |
| 619                              | Juelsminde        | 19.5                                                        | 19.5 | 30.9                                                                        | 30.9 | 1.25                         | 1.25 | 364                                                                        | 360      | -1.1     | 8.00                                 | 8.00  |
| 621                              | Kolding           | 21.5                                                        | 21.5 | 32.9                                                                        | 32.9 | 0.88                         | 0.88 | 1 714                                                                      | 1 757    | 2.5      | 10.00                                | 10.00 |
| 623                              | Lunderskov        | 21.5                                                        | 21.5 | 32.9                                                                        | 32.9 | 1.04                         | 1.04 | 132                                                                        | 132      | -        | 6.00                                 | 6.00  |
| 625                              | Nørre Snede       | 21.6                                                        | 21.6 | 33.0                                                                        | 33.0 | 1.08                         | 1.08 | 165                                                                        | 166      | 0.6      | 9.00                                 | 9.00  |
| 627                              | Tørring-Uldum     | 21.3                                                        | 21.3 | 32.7                                                                        | 32.7 | 1.18                         | 1.18 | 295                                                                        | 301      | 2.0      | 10.00                                | 10.00 |
| 629                              | Vamdrup           | 21.6                                                        | 21.6 | 33.0                                                                        | 33.0 | 1.10                         | 1.10 | 174                                                                        | 179      | 2.9      | 8.00                                 | 8.00  |
| 631                              | Vejle             | 18.6                                                        | 18.6 | 30.0                                                                        | 30.0 | 0.88                         | 0.88 | 1 381                                                                      | 1 430    | 3.5      | 24.00                                | 24.00 |
|                                  | Ringkøbing County | 20.7                                                        | 20.7 | 32.7                                                                        | 32.7 | 1.04                         | 1.05 | 6 618                                                                      | 6 690    | 1.1      | 10.49                                | 10.49 |
| 651                              | Aulum-Haderup     | 21.2                                                        | 20.9 | 33.2                                                                        | 32.9 | 1.10                         | 1.10 | 152                                                                        | 150      | -1.3     | 9.00                                 | 9.00  |
| 653                              | Brande            | 20.1                                                        | 20.1 | 32.1                                                                        | 32.1 | 1.02                         | 1.02 | 206                                                                        | 212      | 2.9      | 6.00                                 | 6.00  |
| 655                              | Egvad             | 21.2                                                        | 21.2 | 33.2                                                                        | 33.2 | 1.20                         | 1.20 | 219                                                                        | 220      | 0.5      | 10.00                                | 10.00 |
| 657                              | Herning           | 20.7                                                        | 20.7 | 32.7                                                                        | 32.7 | 0.96                         | 0.96 | 1 518                                                                      | 1 548    | 2.0      | 11.70                                | 11.70 |
| 659                              | Holmsland         | 15.5                                                        | 15.5 | 27.5                                                                        | 27.5 | 1.00                         | 1.00 | 107                                                                        | 101      | -5.6     | 20.00                                | 20.00 |
| 661                              | Holstebro         | 21.5                                                        | 21.5 | 33.5                                                                        | 33.5 | 0.95                         | 0.95 | 1 071                                                                      | 1 097    | 2.4      | 9.00                                 | 9.00  |
| 663                              | Ikast             | 20.8                                                        | 20.8 | 32.8                                                                        | 32.8 | 0.92                         | 0.97 | 545                                                                        | 556      | 2.0      | 6.00                                 | 6.00  |
| 665                              | Lemvig            | 20.9                                                        | 20.9 | 32.9                                                                        | 32.9 | 1.27                         | 1.27 | 420                                                                        | 429      | 2.1      | 12.00                                | 12.00 |
| 667                              | Ringkøbing        | 19.9                                                        | 19.9 | 31.9                                                                        | 31.9 | 1.15                         | 1.15 | 424                                                                        | 428      | 0.9      | 9.00                                 | 9.00  |
| 669                              | Skjern            | 20.2                                                        | 20.2 | 32.2                                                                        | 32.2 | 0.95                         | 0.95 | 296                                                                        | 299      | 1.0      | 6.00                                 | 6.00  |
| 671                              | Struer            | 20.9                                                        | 20.9 | 32.9                                                                        | 32.9 | 1.06                         | 1.06 | 464                                                                        | 470      | 1.3      | 12.00                                | 12.00 |
| 673                              | Thyborøn-Harboøre | 20.3                                                        | 20.3 | 32.3                                                                        | 32.3 | 1.15                         | 1.15 | 118                                                                        | 110      | -6.8     | 20.00                                | 20.00 |

**Table 423** (continued) **Local government taxation**

|                                      | Municipal tax rate for personal taxation (excl. county tax) |             | Local government tax rate for personal taxation (municipal plus county tax) |             | Church tax rate <sup>1</sup> |             | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |               |            | Municipal land tax rate <sup>2</sup> |              |
|--------------------------------------|-------------------------------------------------------------|-------------|-----------------------------------------------------------------------------|-------------|------------------------------|-------------|----------------------------------------------------------------------------|---------------|------------|--------------------------------------|--------------|
|                                      | 2005                                                        | 2006        | 2005                                                                        | 2006        | 2005                         | 2006        | 2005                                                                       | 2006          | increase   | 2005                                 | 2006         |
|                                      | per cent                                                    |             |                                                                             |             |                              |             | DKK mio.                                                                   |               | per cent   | per mille                            |              |
| <b>Ringkøbing County (continued)</b> |                                                             |             |                                                                             |             |                              |             |                                                                            |               |            |                                      |              |
| 675 Thyholm                          | 21.4                                                        | 21.4        | 33.4                                                                        | 33.4        | 1.40                         | 1.50        | 86                                                                         | 81            | -5.8       | 8.00                                 | 8.00         |
| 677 Trehøje                          | 19.8                                                        | 20.0        | 31.8                                                                        | 32.0        | 1.00                         | 1.00        | 215                                                                        | 219           | 1.9        | 6.00                                 | 6.00         |
| 679 Ulfborg-Vemb                     | 20.9                                                        | 20.9        | 32.9                                                                        | 32.9        | 1.30                         | 1.46        | 166                                                                        | 157           | -5.4       | 15.00                                | 15.00        |
| 681 Videbæk                          | 21.2                                                        | 21.2        | 33.2                                                                        | 33.2        | 1.00                         | 1.00        | 278                                                                        | 281           | 1.1        | 6.00                                 | 6.00         |
| 683 Vinderup                         | 20.9                                                        | 20.9        | 32.9                                                                        | 32.9        | 1.15                         | 1.15        | 175                                                                        | 174           | -0.6       | 11.00                                | 11.00        |
| 685 Åskov                            | 20.7                                                        | 20.7        | 32.7                                                                        | 32.7        | 1.10                         | 1.21        | 157                                                                        | 157           | -          | 6.00                                 | 6.00         |
| <b>Århus County</b>                  | <b>20.9</b>                                                 | <b>20.9</b> | <b>32.5</b>                                                                 | <b>32.5</b> | <b>0.85</b>                  | <b>0.85</b> | <b>16 572</b>                                                              | <b>17 021</b> | <b>2.7</b> | <b>15.46</b>                         | <b>15.49</b> |
| 701 Ebeltoft                         | 19.9                                                        | 19.9        | 31.5                                                                        | 31.5        | 1.16                         | 1.18        | 358                                                                        | 371           | 3.6        | 24.00                                | 24.00        |
| 703 Galten                           | 20.7                                                        | 20.4        | 32.3                                                                        | 32.0        | 1.00                         | 1.00        | 266                                                                        | 275           | 3.4        | 15.00                                | 15.00        |
| 705 Gjern                            | 21.0                                                        | 21.0        | 32.6                                                                        | 32.6        | 1.10                         | 1.10        | 184                                                                        | 190           | 3.3        | 13.00                                | 13.00        |
| 707 Grenaa                           | 21.5                                                        | 21.5        | 33.1                                                                        | 33.1        | 0.87                         | 0.87        | 455                                                                        | 469           | 3.1        | 20.50                                | 20.50        |
| 709 Hadsten                          | 20.9                                                        | 20.9        | 32.5                                                                        | 32.5        | 1.02                         | 1.02        | 291                                                                        | 296           | 1.7        | 11.00                                | 11.00        |
| 711 Hammel                           | 21.1                                                        | 21.1        | 32.7                                                                        | 32.7        | 1.15                         | 1.11        | 267                                                                        | 273           | 2.2        | 15.00                                | 15.00        |
| 713 Hinnerup                         | 20.9                                                        | 20.9        | 32.5                                                                        | 32.5        | 0.89                         | 0.89        | 310                                                                        | 327           | 5.5        | 12.00                                | 12.00        |
| 715 Hørning                          | 20.7                                                        | 20.4        | 32.3                                                                        | 32.0        | 1.07                         | 1.07        | 220                                                                        | 221           | 0.5        | 8.00                                 | 8.00         |
| 717 Langå                            | 22.2                                                        | 22.2        | 33.8                                                                        | 33.8        | 1.15                         | 1.15        | 204                                                                        | 209           | 2.5        | 13.00                                | 13.00        |
| 719 Mariager                         | 21.9                                                        | 21.9        | 33.5                                                                        | 33.5        | 1.20                         | 1.20        | 195                                                                        | 199           | 2.1        | 15.00                                | 15.00        |
| 721 Midtdjurs                        | 21.7                                                        | 21.7        | 33.3                                                                        | 33.3        | 1.05                         | 1.05        | 174                                                                        | 179           | 2.9        | 18.00                                | 18.00        |
| 723 Nørhald                          | 22.2                                                        | 22.2        | 33.8                                                                        | 33.8        | 1.25                         | 1.25        | 198                                                                        | 203           | 2.5        | 11.00                                | 11.00        |
| 725 Nørre Djurs                      | 21.9                                                        | 21.9        | 33.5                                                                        | 33.5        | 1.25                         | 1.25        | 171                                                                        | 173           | 1.2        | 24.00                                | 24.00        |
| 727 Odder                            | 20.4                                                        | 20.4        | 32.0                                                                        | 32.0        | 1.00                         | 1.00        | 508                                                                        | 521           | 2.6        | 13.50                                | 13.50        |
| 729 Purhus                           | 21.5                                                        | 21.5        | 33.1                                                                        | 33.1        | 1.14                         | 1.10        | 197                                                                        | 204           | 3.6        | 14.00                                | 14.00        |
| 731 Randers                          | 21.6                                                        | 21.6        | 33.2                                                                        | 33.2        | 0.75                         | 0.75        | 1 570                                                                      | 1 609         | 2.5        | 22.00                                | 22.00        |
| 733 Rosenholm                        | 21.3                                                        | 21.3        | 32.9                                                                        | 32.9        | 0.93                         | 0.93        | 248                                                                        | 250           | 0.8        | 20.00                                | 20.00        |
| 735 Rougsø                           | 22.0                                                        | 22.0        | 33.6                                                                        | 33.6        | 1.18                         | 1.18        | 182                                                                        | 183           | 0.5        | 14.00                                | 14.00        |
| 737 Ry                               | 20.8                                                        | 20.8        | 32.4                                                                        | 32.4        | 0.90                         | 0.90        | 283                                                                        | 295           | 4.2        | 15.00                                | 15.00        |
| 739 Rønde                            | 21.3                                                        | 21.3        | 32.9                                                                        | 32.9        | 0.93                         | 0.93        | 183                                                                        | 183           | -          | 19.00                                | 19.00        |
| 741 Samsø                            | 22.5                                                        | 22.5        | 34.1                                                                        | 34.1        | 1.50                         | 1.50        | 100                                                                        | 101           | 1.0        | 21.00                                | 21.00        |
| 743 Silkeborg                        | 20.5                                                        | 20.5        | 32.1                                                                        | 32.1        | 0.90                         | 0.90        | 1 440                                                                      | 1 484         | 3.1        | 17.00                                | 17.00        |
| 745 Skanderborg                      | 19.9                                                        | 20.1        | 31.5                                                                        | 31.7        | 0.70                         | 0.70        | 570                                                                        | 589           | 3.3        | 6.80                                 | 7.40         |
| 747 Sønderhald                       | 21.3                                                        | 21.3        | 32.9                                                                        | 32.9        | 1.00                         | 1.00        | 214                                                                        | 217           | 1.4        | 7.00                                 | 7.00         |
| 749 Them                             | 21.5                                                        | 21.5        | 33.1                                                                        | 33.1        | 0.90                         | 0.90        | 169                                                                        | 170           | 0.6        | 12.00                                | 12.00        |
| 751 Århus                            | 20.7                                                        | 20.7        | 32.3                                                                        | 32.3        | 0.74                         | 0.74        | 7 614                                                                      | 7 829         | 2.8        | 14.60                                | 14.60        |
| <b>Viborg County</b>                 | <b>21.0</b>                                                 | <b>21.0</b> | <b>33.5</b>                                                                 | <b>33.5</b> | <b>1.08</b>                  | <b>1.08</b> | <b>5 496</b>                                                               | <b>5 598</b>  | <b>1.9</b> | <b>11.74</b>                         | <b>11.73</b> |
| 761 Bjerringbro                      | 20.9                                                        | 20.9        | 33.4                                                                        | 33.4        | 0.90                         | 0.90        | 333                                                                        | 337           | 1.2        | 10.00                                | 10.00        |
| 763 Fjends                           | 20.7                                                        | 20.7        | 33.2                                                                        | 33.2        | 1.15                         | 1.17        | 171                                                                        | 176           | 2.9        | 10.00                                | 10.00        |
| 765 Hanstholm                        | 21.0                                                        | 21.0        | 33.5                                                                        | 33.5        | 1.25                         | 1.25        | 140                                                                        | 136           | -2.9       | 16.00                                | 16.00        |
| 767 Hvorslev                         | 20.9                                                        | 20.9        | 33.4                                                                        | 33.4        | 1.15                         | 1.15        | 157                                                                        | 158           | 0.6        | 10.00                                | 10.00        |
| 769 Karup                            | 21.2                                                        | 21.2        | 33.7                                                                        | 33.7        | 0.55                         | 0.55        | 159                                                                        | 161           | 1.3        | 8.00                                 | 8.00         |
| 771 Kjellerup                        | 20.6                                                        | 20.6        | 33.1                                                                        | 33.1        | 1.14                         | 1.13        | 311                                                                        | 314           | 1.0        | 9.00                                 | 9.00         |
| 773 Morsø                            | 20.8                                                        | 20.8        | 33.3                                                                        | 33.3        | 1.22                         | 1.22        | 502                                                                        | 509           | 1.4        | 13.00                                | 13.00        |
| 775 Møldrup                          | 20.4                                                        | 20.4        | 32.9                                                                        | 32.9        | 1.10                         | 1.10        | 163                                                                        | 167           | 2.5        | 8.50                                 | 8.50         |
| 777 Sallingsund                      | 20.8                                                        | 20.8        | 33.3                                                                        | 33.3        | 1.10                         | 1.10        | 138                                                                        | 141           | 2.2        | 10.00                                | 10.00        |
| 779 Skive                            | 21.2                                                        | 21.2        | 33.7                                                                        | 33.7        | 0.90                         | 0.90        | 703                                                                        | 721           | 2.6        | 10.00                                | 10.00        |
| 781 Spøttrup                         | 20.7                                                        | 20.7        | 33.2                                                                        | 33.2        | 1.15                         | 1.15        | 162                                                                        | 163           | 0.6        | 14.00                                | 14.00        |
| 783 Sundsø                           | 21.2                                                        | 21.2        | 33.7                                                                        | 33.7        | 1.25                         | 1.25        | 141                                                                        | 143           | 1.4        | 12.00                                | 12.00        |
| 785 Sydthy                           | 21.4                                                        | 21.4        | 33.9                                                                        | 33.9        | 1.51                         | 1.51        | 245                                                                        | 245           | -          | 12.00                                | 12.00        |
| 787 Thisted                          | 20.9                                                        | 20.9        | 33.4                                                                        | 33.4        | 1.20                         | 1.20        | 673                                                                        | 683           | 1.5        | 10.00                                | 10.00        |
| 789 Tjele                            | 20.9                                                        | 20.9        | 33.4                                                                        | 33.4        | 1.20                         | 1.20        | 187                                                                        | 188           | 0.5        | 6.00                                 | 6.00         |
| 791 Viborg                           | 21.1                                                        | 21.1        | 33.6                                                                        | 33.6        | 0.95                         | 0.95        | 1 152                                                                      | 1 194         | 3.6        | 16.00                                | 16.00        |
| 793 Aalestrup                        | 21.6                                                        | 21.6        | 34.1                                                                        | 34.1        | 1.20                         | 1.20        | 158                                                                        | 161           | 1.9        | 10.00                                | 10.00        |

**Table 423** (continued) **Local government taxation**

|                             |               | Municipal tax rate for personal taxation (excl. county tax) |             | Local government tax rate for personal taxation (municipal plus county tax) |             | Church tax rate <sup>1</sup> |             | Budgeted municipal income tax revenue (incl. share of seamen's income tax) |               |            | Municipal land tax rate <sup>2</sup> |              |
|-----------------------------|---------------|-------------------------------------------------------------|-------------|-----------------------------------------------------------------------------|-------------|------------------------------|-------------|----------------------------------------------------------------------------|---------------|------------|--------------------------------------|--------------|
|                             |               | 2005                                                        | 2006        | 2005                                                                        | 2006        | 2005                         | 2006        | 2005                                                                       | 2006          | increase   | 2005                                 | 2006         |
|                             |               | per cent                                                    |             |                                                                             |             |                              |             | DKK mio.                                                                   |               | per cent   | per mille                            |              |
| <b>North Jutland County</b> |               | <b>21.4</b>                                                 | <b>21.4</b> | <b>33.4</b>                                                                 | <b>33.4</b> | <b>1.04</b>                  | <b>1.05</b> | <b>11 917</b>                                                              | <b>12 138</b> | <b>1.9</b> | <b>15.77</b>                         | <b>15.77</b> |
| 801                         | Arden         | 21.5                                                        | 21.5        | 33.5                                                                        | 33.5        | 1.30                         | 1.30        | 185                                                                        | 188           | 1.6        | 14.00                                | 14.00        |
| 803                         | Brovst        | 22.2                                                        | 22.2        | 34.2                                                                        | 34.2        | 1.22                         | 1.22        | 193                                                                        | 195           | 1.0        | 12.00                                | 12.00        |
| 805                         | Brønderslev   | 21.6                                                        | 21.6        | 33.6                                                                        | 33.6        | 1.11                         | 1.11        | 447                                                                        | 458           | 2.5        | 15.00                                | 15.00        |
| 807                         | Dronninglund  | 21.7                                                        | 21.7        | 33.7                                                                        | 33.7        | 1.07                         | 1.09        | 351                                                                        | 356           | 1.4        | 12.00                                | 12.00        |
| 809                         | Farsø         | 22.0                                                        | 22.0        | 34.0                                                                        | 34.0        | 1.20                         | 1.25        | 188                                                                        | 186           | -1.1       | 14.00                                | 14.00        |
| 811                         | Fjerritslev   | 22.0                                                        | 22.0        | 34.0                                                                        | 34.0        | 1.35                         | 1.35        | 196                                                                        | 192           | -2.0       | 10.00                                | 10.00        |
| 813                         | Frederikshavn | 21.6                                                        | 21.6        | 33.6                                                                        | 33.6        | 1.00                         | 1.00        | 829                                                                        | 845           | 1.9        | 14.00                                | 14.00        |
| 815                         | Hadsund       | 20.6                                                        | 20.6        | 32.6                                                                        | 32.6        | 1.10                         | 1.17        | 243                                                                        | 252           | 3.7        | 18.00                                | 18.00        |
| 817                         | Hals          | 20.9                                                        | 20.9        | 32.9                                                                        | 32.9        | 1.01                         | 1.01        | 262                                                                        | 271           | 3.4        | 19.00                                | 19.00        |
| 819                         | Hirtshals     | 21.1                                                        | 21.1        | 33.1                                                                        | 33.1        | 1.20                         | 1.20        | 336                                                                        | 327           | -2.7       | 16.80                                | 16.80        |
| 821                         | Hjørring      | 21.6                                                        | 21.6        | 33.6                                                                        | 33.6        | 1.00                         | 1.00        | 856                                                                        | 867           | 1.9        | 13.00                                | 13.00        |
| 823                         | Hobro         | 21.3                                                        | 21.3        | 33.3                                                                        | 33.3        | 1.00                         | 1.00        | 372                                                                        | 379           | 1.9        | 15.00                                | 15.00        |
| 825                         | Læsø          | 22.4                                                        | 22.4        | 34.4                                                                        | 34.4        | 1.20                         | 1.30        | 53                                                                         | 52            | -1.9       | 24.00                                | 24.00        |
| 827                         | Løgstør       | 22.5                                                        | 22.5        | 34.5                                                                        | 34.5        | 1.15                         | 1.18        | 248                                                                        | 255           | 2.8        | 13.00                                | 13.00        |
| 829                         | Løkken-Vrå    | 21.6                                                        | 21.6        | 33.6                                                                        | 33.6        | 1.34                         | 1.34        | 193                                                                        | 196           | 1.6        | 16.80                                | 16.80        |
| 831                         | Nibe          | 21.4                                                        | 21.4        | 33.4                                                                        | 33.4        | 1.21                         | 1.21        | 193                                                                        | 199           | 3.1        | 11.00                                | 11.00        |
| 833                         | Nørager       | 22.0                                                        | 22.0        | 34.0                                                                        | 34.0        | 1.20                         | 1.15        | 119                                                                        | 122           | 2.5        | 13.00                                | 13.00        |
| 835                         | Pandrup       | 21.0                                                        | 21.0        | 33.0                                                                        | 33.0        | 1.15                         | 1.15        | 246                                                                        | 253           | 2.8        | 19.90                                | 19.90        |
| 837                         | Sejfflod      | 21.2                                                        | 21.2        | 33.2                                                                        | 33.2        | 1.18                         | 1.18        | 206                                                                        | 213           | 3.4        | 17.25                                | 17.25        |
| 839                         | Sindal        | 20.9                                                        | 20.9        | 32.9                                                                        | 32.9        | 1.20                         | 1.20        | 191                                                                        | 197           | 3.1        | 8.00                                 | 8.00         |
| 841                         | Skagen        | 21.5                                                        | 21.5        | 33.5                                                                        | 33.5        | 1.00                         | 1.00        | 315                                                                        | 310           | -1.6       | 24.00                                | 24.00        |
| 843                         | Skørping      | 21.4                                                        | 21.4        | 33.4                                                                        | 33.4        | 1.40                         | 1.40        | 245                                                                        | 243           | -0.8       | 17.50                                | 17.50        |
| 845                         | Støvring      | 20.6                                                        | 20.6        | 32.6                                                                        | 32.6        | 1.10                         | 1.10        | 309                                                                        | 321           | 3.9        | 12.00                                | 12.00        |
| 847                         | Sæby          | 21.1                                                        | 21.1        | 33.1                                                                        | 33.1        | 1.15                         | 1.15        | 405                                                                        | 409           | 1.0        | 14.00                                | 14.00        |
| 849                         | Aabybro       | 21.0                                                        | 21.0        | 33.0                                                                        | 33.0        | 1.08                         | 1.08        | 273                                                                        | 282           | 3.3        | 12.00                                | 12.00        |
| 851                         | Aalborg       | 21.4                                                        | 21.4        | 33.4                                                                        | 33.4        | 0.90                         | 0.90        | 4 150                                                                      | 4 245         | 2.3        | 17.00                                | 17.00        |
| 861                         | Aars          | 21.9                                                        | 21.9        | 33.9                                                                        | 33.9        | 1.15                         | 1.18        | 313                                                                        | 324           | 3.5        | 11.00                                | 11.00        |

Table 424

## Taxation of corporations 2004

|                                                            | Size of tax levied (size groups; total) <sup>1</sup> |                    |                     |                    |                     |                    |                     |                    |
|------------------------------------------------------------|------------------------------------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
|                                                            | Under DKK 100 000.                                   |                    | DKK 100 000-1 mio.  |                    | Over DKK 1 mio.     |                    | Total               |                    |
|                                                            | Number of companies                                  | Amount in DKK mio. | Number of companies | Amount in DKK mio. | Number of companies | Amount in DKK mio. | Number of companies | Amount in DKK mio. |
| <b>Total</b>                                               | <b>32 831</b>                                        | <b>1 009</b>       | <b>17 722</b>       | <b>5 345</b>       | <b>3 104</b>        | <b>33 787</b>      | <b>53 657</b>       | <b>40 142</b>      |
| <b>Agriculture, fishing, and quarrying</b>                 | <b>515</b>                                           | <b>15</b>          | <b>283</b>          | <b>87</b>          | <b>42</b>           | <b>5 914</b>       | <b>840</b>          | <b>6 016</b>       |
| <b>Manufacturing</b>                                       | <b>1 885</b>                                         | <b>69</b>          | <b>1 691</b>        | <b>561</b>         | <b>476</b>          | <b>5 665</b>       | <b>4 052</b>        | <b>6 295</b>       |
| Manufacturing of food, beverages, and tobacco              | 135                                                  | 5                  | 88                  | 30                 | 64                  | 628                | 287                 | 664                |
| Manufacturing of textile, wearing apparel, and leather     | 96                                                   | 4                  | 86                  | 30                 | 20                  | 75                 | 202                 | 109                |
| Manufacturing of wood products, printing and publishing    | 412                                                  | 13                 | 289                 | 95                 | 56                  | 207                | 757                 | 316                |
| Manufacturing of chemicals, plastic products, etc.         | 116                                                  | 4                  | 135                 | 48                 | 67                  | 3 501              | 318                 | 3 553              |
| Manufacturing of other non-metallic mineral products, etc. | 55                                                   | 2                  | 69                  | 23                 | 24                  | 145                | 148                 | 170                |
| Manufacturing of basic metals and fabr. metal prod.        | 952                                                  | 36                 | 912                 | 298                | 210                 | 948                | 2 074               | 1 281              |
| Manufacturing of furniture; manufacturing n.e.c.           | 119                                                  | 4                  | 112                 | 37                 | 35                  | 161                | 266                 | 203                |
| <b>Electricity, gas and water supply</b>                   | <b>47</b>                                            | <b>1</b>           | <b>26</b>           | <b>8</b>           | <b>14</b>           | <b>666</b>         | <b>87</b>           | <b>676</b>         |
| <b>Construction</b>                                        | <b>2 984</b>                                         | <b>111</b>         | <b>1 800</b>        | <b>489</b>         | <b>122</b>          | <b>244</b>         | <b>4 906</b>        | <b>844</b>         |
| <b>Wholesale and retail trade, hotels and restaurants</b>  | <b>5 961</b>                                         | <b>211</b>         | <b>4 327</b>        | <b>1 347</b>       | <b>784</b>          | <b>3 404</b>       | <b>11 072</b>       | <b>4 962</b>       |
| <b>Transport, storage and communication</b>                | <b>955</b>                                           | <b>33</b>          | <b>661</b>          | <b>199</b>         | <b>103</b>          | <b>1 907</b>       | <b>1 719</b>        | <b>2 139</b>       |
| <b>Financial intermediation, etc., business activities</b> | <b>11 977</b>                                        | <b>359</b>         | <b>6 093</b>        | <b>1 865</b>       | <b>1 268</b>        | <b>15 000</b>      | <b>19 338</b>       | <b>17 224</b>      |
| Financial intermediation and insurance, etc.               | 1 477                                                | 39                 | 810                 | 265                | 295                 | 9 190              | 2 582               | 9 494              |
| Real estate and renting activities                         | 3 713                                                | 106                | 1 730               | 538                | 286                 | 1 143              | 5 729               | 1 787              |
| Business activities, etc.                                  | 6 787                                                | 214                | 3 553               | 1 063              | 687                 | 4 667              | 11 027              | 5 943              |
| <b>Public and personal services</b>                        | <b>1 907</b>                                         | <b>66</b>          | <b>1 146</b>        | <b>292</b>         | <b>54</b>           | <b>184</b>         | <b>3 107</b>        | <b>541</b>         |
| <b>Not known</b>                                           | <b>6 600</b>                                         | <b>143</b>         | <b>1 695</b>        | <b>499</b>         | <b>241</b>          | <b>803</b>         | <b>8 536</b>        | <b>1 445</b>       |

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

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

Table 425

## Customs and excise duties

|                                                     | 2003           | 2004           | 2005           |
|-----------------------------------------------------|----------------|----------------|----------------|
|                                                     | DKK mio.       |                |                |
| <b>Customs and import duties</b>                    | <b>2 158</b>   | <b>2 572</b>   | <b>3 088</b>   |
| <b>Value added tax</b>                              | <b>132 203</b> | <b>140 423</b> | <b>151 752</b> |
| <b>Duty on wage and salary costs</b>                | <b>3 585</b>   | <b>3 730</b>   | <b>3 917</b>   |
| <b>Duties on motor vehicles</b>                     | <b>22 779</b>  | <b>27 132</b>  | <b>31 842</b>  |
| Weight duty                                         | 8 017          | 8 334          | 8 693          |
| Registration duty                                   | 12 839         | 16 799         | 21 109         |
| Duty on third-party liability insurance             | 1 923          | 1 999          | 2 040          |
| <b>Taxes on energy products</b>                     | <b>36 514</b>  | <b>36 723</b>  | <b>36 311</b>  |
| Petrol                                              | 10 420         | 10 282         | 9 524          |
| Certain petroleum products                          | 7 444          | 7 713          | 8 029          |
| Electricity                                         | 8 310          | 8 378          | 8 427          |
| Coal                                                | 1 739          | 1 594          | 1 464          |
| Natural gas                                         | 3 597          | 3 802          | 3 717          |
| CO <sub>2</sub>                                     | 4 809          | 4 836          | 5 072          |
| Sulphur                                             | 195            | 118            | 78             |
| <b>Pollution taxes</b>                              | <b>2 600</b>   | <b>2 691</b>   | <b>2 822</b>   |
| Certain retail containers <sup>1</sup>              | 951            | 921            | 935            |
| Insecticides, herbicides, etc.                      | 398            | 423            | 412            |
| Waste                                               | 916            | 1 005          | 1 087          |
| CFC                                                 | 56             | 52             | 53             |
| Chlorinated solvents                                | 1              | 1              | 0              |
| Nickel/cadmium batteries                            | 14             | 22             | 23             |
| Effluent charges                                    | 187            | 197            | 211            |
| Nitrogen                                            | 26             | 27             | 25             |
| Specific growth stimulants                          | 0              | 0              | 0              |
| PVC and phthalates                                  | 51             | 43             | 44             |
| Mineral phosphorus                                  | •              | •              | 32             |
| <b>Duties on spirits, wine and beer</b>             | <b>4 141</b>   | <b>3 695</b>   | <b>3 354</b>   |
| Spirits                                             | 1 516          | 1 188          | 1 192          |
| Wine                                                | 1 159          | 1 144          | 1 011          |
| Beer                                                | 1 466          | 1 363          | 1 143          |
| Surcharge on alcoholic soft drinks                  | •              | •              | 8              |
| <b>Duties on non-alcoholic beverages</b>            | <b>948</b>     | <b>777</b>     | <b>768</b>     |
| Coffee                                              | 261            | 273            | 265            |
| Tea                                                 | 8              | 8              | 8              |
| Mineral water                                       | 679            | 496            | 495            |
| <b>Duties on chocolate, sugar confection., etc.</b> | <b>1 504</b>   | <b>1 548</b>   | <b>1 585</b>   |
| Chocolate, sugar confectionary                      | 1 326          | 1 369          | 1 404          |
| Ice-cream                                           | 178            | 179            | 181            |
| <b>Duties on tobacco</b>                            | <b>7 727</b>   | <b>7 082</b>   | <b>7 230</b>   |
| Cigarettes, smoking tobacco, etc.                   | 7 608          | 6 978          | 7 138          |
| Cigars, cheroots and cigarillos                     | 63             | 59             | 54             |
| Cigarette paper                                     | 56             | 45             | 38             |
| <b>Other duties</b>                                 | <b>3 092</b>   | <b>3 314</b>   | <b>3 499</b>   |
| Electric bulbs, etc.                                | 208            | 221            | 225            |
| Raw materials                                       | 154            | 161            | 195            |
| Piped water                                         | 1 416          | 1 430          | 1 389          |
| Insurance of pleasure boats                         | 73             | 78             | 84             |
| Casinos                                             | 164            | 213            | 209            |
| Passenger duty                                      | 464            | 508            | 650            |
| Slot machines                                       | 606            | 688            | 754            |
| Other duties                                        | 7              | 15             | -7             |
| <b>Customs and excise duties, total</b>             | <b>217 251</b> | <b>229 687</b> | <b>246 168</b> |
| European Union                                      | -1 619         | -1 929         | -2 316         |

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

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

Table 426

## Public sector 2004\*

|                                                                                            | General<br>government<br>sector | Quasi public<br>corporations | Public<br>corporations | The public<br>sector |
|--------------------------------------------------------------------------------------------|---------------------------------|------------------------------|------------------------|----------------------|
|                                                                                            | DKK mio.                        |                              |                        |                      |
| <b>Production account</b>                                                                  |                                 |                              |                        |                      |
| Output                                                                                     | 411 864                         | 43 314                       | 91 834                 | 547 012              |
| Intermediate consumption                                                                   | 125 111                         | 23 610                       | 45 324                 | 194 045              |
| Gross value added                                                                          | 286 752                         | 19 704                       | 46 511                 | 352 967              |
| Consumption of fixed capital                                                               | 28 000                          | 4 700                        | 10 284                 | 42 984               |
| Net value added                                                                            | 258 752                         | 15 004                       | 36 227                 | 309 983              |
| <b>Generation of income account</b>                                                        |                                 |                              |                        |                      |
| Gross value added                                                                          | 286 752                         | 19 704                       | 46 511                 | 352 967              |
| Taxes less subsidies on production                                                         | -2 200                          | 341                          | - 801                  | -2 660               |
| Taxes on production                                                                        | -2 200                          | 341                          | -                      | -1 859               |
| Production subsidies                                                                       | -                               | -                            | 801                    | 801                  |
| GDP at factor cost                                                                         | 288 952                         | 19 363                       | 47 312                 | 355 627              |
| Compensation of employees                                                                  | 260 952                         | 7 062                        | 23 188                 | 291 203              |
| Gross operating surplus                                                                    | 28 000                          | 12 301                       | 24 124                 | 64 424               |
| Consumption of fixed capital                                                               | 28 000                          | 4 700                        | 10 284                 | 42 984               |
| Net operating surplus                                                                      | -                               | 7 600                        | 13 840                 | 21 440               |
| <b>Allocation of primary income account</b>                                                |                                 |                              |                        |                      |
| Gross operating surplus                                                                    | 28 000                          | 12 301                       | 24 124                 | 64 424               |
| Interest and dividends                                                                     | 35 202                          | 758                          | 18 711                 | 54 671               |
| Taxes on production and imports                                                            | 255 225                         | -                            | -                      | 255 225              |
| Current taxes on income, wealth, etc.                                                      | 439 775                         | -                            | -                      | 439 775              |
| Actual contributions to social benefits                                                    | 17 732                          | -                            | 5 578                  | 23 310               |
| Imputed contributions to social benefits                                                   | 13 017                          | -                            | -                      | 13 017               |
| International cooperation                                                                  | 1 956                           | -                            | -                      | 1 956                |
| Other current transfers                                                                    | 9 676                           | 261                          | -                      | 9 937                |
| Gross primary income                                                                       | 800 582                         | 13 319                       | 48 413                 | 862 314              |
| Interest and dividends                                                                     | 45 245                          | 5 150                        | 19 875                 | 70 270               |
| Subsidies                                                                                  | 33 824                          | 137                          | -                      | 33 961               |
| Current taxes on income, wealth, etc.                                                      | -                               | -                            | 2 937                  | 2 937                |
| Social contributions                                                                       | 251 730                         | 54                           | 3 535                  | 255 319              |
| International cooperation                                                                  | 20 725                          | 7                            | -                      | 20 732               |
| Other current transfers                                                                    | 15 163                          | 32                           | -                      | 15 196               |
| Gross total expenditure                                                                    | 366 687                         | 5 380                        | 26 347                 | 398 414              |
| Gross disposable income                                                                    | 433 896                         | 7 939                        | 22 065                 | 463 900              |
| Consumption of fixed capital                                                               | 28 000                          | 4 700                        | 10 284                 | 42 984               |
| Net disposable income                                                                      | 405 896                         | 3 239                        | 11 781                 | 420 916              |
| <b>Redistribution of income account</b>                                                    |                                 |                              |                        |                      |
| Gross disposable income                                                                    | 433 896                         | 7 939                        | 22 065                 | 463 900              |
| Adj. for the change in net equity of households and pension funds, consumption expenditure | 388 318                         | -                            | -                      | 388 318              |
| Change in households net worth                                                             | -                               | -                            | 1 864                  | 1 864                |
| Gross saving                                                                               | 45 578                          | 7 939                        | 20 201                 | 73 718               |
| Consumption of fixed capital                                                               | 28 000                          | 4 700                        | 10 284                 | 42 984               |
| Net saving                                                                                 | 17 578                          | 3 239                        | 9 917                  | 30 734               |
| <b>Capital account</b>                                                                     |                                 |                              |                        |                      |
| Gross saving                                                                               | 45 578                          | 7 939                        | 20 201                 | 73 718               |
| Capital taxes                                                                              | 3 212                           | -                            | -                      | 3 212                |
| Other capital transfers                                                                    | 8 413                           | - 51                         | -                      | 8 361                |
| Total gross saving and capital transfers                                                   | 57 202                          | 7 888                        | 20 201                 | 85 291               |
| Gross fixed capital formation                                                              | 27 356                          | 11 628                       | 12 534                 | 51 519               |
| Changes in stocks                                                                          | 3                               | - 5                          | -                      | - 1                  |
| Acquisitions of land and rights, net                                                       | - 59                            | -1 755                       | 1 223                  | - 591                |
| Investment subsidies                                                                       | 5 225                           | 0                            | -                      | 5 225                |
| Other capital transfers                                                                    | -                               | 82                           | -                      | 82                   |
| Of which, public sub-sector                                                                | -                               | 42                           | -                      | 42                   |
| Net lending/borrowing                                                                      | 24 676                          | -2 062                       | 6 444                  | 29 058               |

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



Table 427

## Expenditure and revenue of general government

|                                                                  | 2002           | 2003*          | 2004*          | 2005*          |
|------------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                                  | DKK mio.       |                |                |                |
| <b>Current outlays, total</b>                                    | <b>723 482</b> | <b>745 839</b> | <b>771 550</b> | <b>788 983</b> |
| Compensation of employees                                        | 243 854        | 252 434        | 260 952        | 269 337        |
| Intermediate consumption                                         | 114 825        | 117 636        | 125 111        | 130 431        |
| Other taxes on production and other subsidies on production, net | -2 706         | -2 910         | -2 200         | -2 472         |
| Social benefits in kind                                          | 19 099         | 20 020         | 20 999         | 21 829         |
| Real interest, etc.                                              | 51 700         | 47 974         | 45 245         | 42 090         |
| Subsidies                                                        | 34 021         | 33 023         | 33 824         | 35 385         |
| Other current transfers                                          | 262 689        | 277 662        | 287 618        | 292 383        |
| <b>Current revenue, total</b>                                    | <b>747 851</b> | <b>765 579</b> | <b>817 127</b> | <b>874 427</b> |
| Sales of goods and services                                      | 41 255         | 43 242         | 44 545         | 45 442         |
| Income on wealth, earned income, etc.                            | 1051 795       | 1086 483       | 1149 290       | 1212 252       |
| Taxes on production and import                                   | 238 293        | 241 418        | 255 225        | 273 451        |
| Current taxes on income, wealth, etc.                            | 399 075        | 410 271        | 439 775        | 480 347        |
| Social security contributions                                    | 28 825         | 29 829         | 30 749         | 31 336         |
| Other current transfers                                          | 10 770         | 10 651         | 11 632         | 9 752          |
| <b>Capital outlays, total</b>                                    | <b>29 565</b>  | <b>28 041</b>  | <b>32 526</b>  | <b>32 556</b>  |
| Non-financial capital accumulation                               | 23 923         | 22 632         | 27 301         | 26 966         |
| Capital transfers                                                | 5 642          | 5 409          | 5 225          | 5 590          |
| <b>Capital revenue, total</b>                                    | <b>8 422</b>   | <b>7 304</b>   | <b>11 749</b>  | <b>8 514</b>   |
| Capital taxes                                                    | 2 627          | 2 803          | 3 330          | 3 202          |
| Other capital transfers                                          | 5 794          | 4 501          | 8 419          | 5 312          |
| <b>Current surplus (gross saving)</b>                            | <b>24 369</b>  | <b>19 739</b>  | <b>45 578</b>  | <b>85 444</b>  |
| <b>Overall surplus (net lending)</b>                             | <b>3 226</b>   | <b>- 998</b>   | <b>24 800</b>  | <b>61 402</b>  |

Table 428

## Expenditure and revenue of general government 2005\*

|                                                                  | Central government | Social security funds | Local government | General government <sup>1</sup> |
|------------------------------------------------------------------|--------------------|-----------------------|------------------|---------------------------------|
|                                                                  | DKK mio.           |                       |                  |                                 |
| <b>Current outlays, total</b>                                    | <b>497 772</b>     | <b>60 094</b>         | <b>487 288</b>   | <b>788 983</b>                  |
| Compensation of employees                                        | 68 765             | 2 505                 | 198 067          | 269 337                         |
| Intermediate consumption                                         | 45 628             | 844                   | 83 959           | 130 431                         |
| Other taxes on production and other subsidies on production, net | 663                | -                     | -3 135           | -2 472                          |
| Social benefits in kind                                          | -                  | -                     | 21 829           | 21 829                          |
| Real interest, etc.                                              | 40 061             | -                     | 2 029            | 42 090                          |
| Subsidies                                                        | 23 827             | -                     | 11 558           | 35 385                          |
| Other current transfers                                          | 318 828            | 56 744                | 172 981          | 292 383                         |
| <b>Current revenue, total</b>                                    | <b>568 331</b>     | <b>62 487</b>         | <b>499 779</b>   | <b>874 427</b>                  |
| Sales of goods and services                                      | 17 997             | -                     | 27 445           | 45 442                          |
| Income on wealth, earned income, etc.                            | 905 156            | 119 231               | 700 205          | 1212 252                        |
| Taxes on production and import                                   | 255 814            | -                     | 17 638           | 273 451                         |
| Current taxes on income, wealth, etc.                            | 235 856            | -                     | 244 491          | 480 347                         |
| Social security contributions                                    | 6 233              | 17 229                | 7 874            | 31 336                          |
| Other current transfers                                          | 22 879             | 45 178                | 197 865          | 9 752                           |
| <b>Capital outlays, total</b>                                    | <b>12 306</b>      | <b>1 720</b>          | <b>18 591</b>    | <b>32 556</b>                   |
| Non-financial capital accumulation                               | 8 808              | -                     | 18 158           | 26 966                          |
| Capital transfers                                                | 3 498              | 1 720                 | 433              | 5 590                           |
| <b>Capital revenue, total</b>                                    | <b>6 264</b>       | <b>-</b>              | <b>2 311</b>     | <b>8 514</b>                    |
| Capital taxes                                                    | 3 183              | -                     | 19               | 3 202                           |
| Other capital transfers                                          | 3 081              | -                     | 2 292            | 5 312                           |
| <b>Current surplus (gross saving)</b>                            | <b>70 559</b>      | <b>2 393</b>          | <b>12 491</b>    | <b>85 444</b>                   |
| <b>Overall surplus (net lending)</b>                             | <b>64 517</b>      | <b>673</b>            | <b>-3 789</b>    | <b>61 402</b>                   |

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

Table 429

## Expenditure and revenue of general government

|                                             | 2002     | 2003*   | 2004*   | 2005*   |
|---------------------------------------------|----------|---------|---------|---------|
|                                             | DKK mio. |         |         |         |
| <b>Central government<sup>1</sup></b>       |          |         |         |         |
| Current outlays                             | 461 439  | 470 665 | 489 459 | 497 772 |
| Capital outlays                             | 12 893   | 11 108  | 13 243  | 12 306  |
| Current revenue                             | 471 417  | 482 499 | 524 157 | 568 331 |
| Capital revenue                             | 6 343    | 4 972   | 8 447   | 6 264   |
| Current surplus                             | 9 979    | 11 834  | 34 699  | 70 559  |
| Overall surplus <sup>2</sup>                | 3 429    | 5 698   | 29 902  | 64 517  |
| <b>Social security funds</b>                |          |         |         |         |
| Current outlays                             | 57 053   | 63 433  | 64 907  | 60 094  |
| Capital outlays                             | 201      | 382     | 913     | 1 720   |
| Current revenue                             | 57 196   | 64 047  | 66 032  | 62 487  |
| Capital revenue                             | 0        | 0       | 0       | 0       |
| Current surplus                             | 143      | 615     | 1 125   | 2 393   |
| Overall surplus <sup>2</sup>                | -58      | 233     | 212     | 673     |
| <b>Local governments, total<sup>1</sup></b> |          |         |         |         |
| Current outlays                             | 427 107  | 448 267 | 466 555 | 487 288 |
| Capital outlays                             | 16 547   | 16 624  | 18 478  | 18 591  |
| Current revenue                             | 441 354  | 455 558 | 476 308 | 499 779 |
| Capital revenue                             | 2 155    | 2 406   | 3 411   | 2 311   |
| Current surplus                             | 14 247   | 7 290   | 9 754   | 12 491  |
| Overall surplus <sup>2</sup>                | -145     | -6 928  | -5 314  | -3 789  |
| Of which:                                   |          |         |         |         |
| <b>Counties</b>                             |          |         |         |         |
| Current outlays                             | 100 574  | 105 457 | 110 515 | 115 779 |
| Capital outlays                             | 4 361    | 3 898   | 5 210   | 5 332   |
| Current revenue                             | 105 191  | 106 835 | 112 019 | 118 266 |
| Capital revenue                             | 117      | 92      | 150     | 200     |
| Current surplus                             | 4 617    | 1 378   | 1 503   | 2 487   |
| Overall surplus <sup>2</sup>                | 374      | -2 427  | -3 556  | -2 646  |
| <b>Municipalities</b>                       |          |         |         |         |
| Current outlays                             | 338 109  | 355 161 | 369 017 | 385 352 |
| Capital outlays                             | 12 189   | 12 727  | 13 272  | 13 258  |
| Current revenue                             | 347 738  | 361 074 | 377 267 | 395 356 |
| Capital revenue                             | 2 040    | 2 313   | 3 264   | 2 111   |
| Current surplus                             | 9 630    | 5 913   | 8 250   | 10 004  |
| Overall surplus <sup>2</sup>                | -519     | -4 501  | -1 758  | -1 143  |

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

Table 430

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

|                                                                  | 2003*          | 2004*          | 2005*          | 2006 <sup>1</sup> |
|------------------------------------------------------------------|----------------|----------------|----------------|-------------------|
|                                                                  | DKK mio.       |                |                |                   |
| <b>Total outlays</b>                                             | <b>773 880</b> | <b>804 076</b> | <b>821 539</b> | <b>835 880</b>    |
| <b>Current outlays, total</b>                                    | <b>745 839</b> | <b>771 550</b> | <b>788 983</b> | <b>801 572</b>    |
| Compensation of employees                                        | 252 434        | 260 952        | 269 337        | 278 742           |
| Intermediate consumption                                         | 117 636        | 125 111        | 130 431        | 128 456           |
| Other taxes on production and other subsidies on production, net | -2 910         | -2 200         | -2 472         | -2 720            |
| Social benefits in kind                                          | 20 020         | 20 999         | 21 829         | 21 699            |
| <b>Income transfers, total</b>                                   | <b>358 660</b> | <b>366 687</b> | <b>369 857</b> | <b>375 395</b>    |
| Interest, etc.                                                   | 47 974         | 45 245         | 42 090         | 36 597            |
| + Subsidies                                                      | 33 023         | 33 824         | 35 385         | 36 204            |
| To public quasi-corporations                                     | 10 513         | 10 453         | 11 482         | 11 376            |
| To other corporations                                            | 22 511         | 23 371         | 23 903         | 24 828            |
| + Other income transfers                                         | 277 662        | 287 618        | 292 383        | 302 594           |
| To other levels of government                                    | •              | •              | •              | •                 |
| To households                                                    | 243 167        | 251 730        | 256 198        | 263 637           |
| To NPIHs <sup>2</sup>                                            | 4 864          | 5 407          | 5 352          | 5 637             |
| To the rest of the world (a-d)                                   | 29 631         | 30 481         | 30 833         | 33 321            |
| a. To the Faroe Islands, net                                     | 754            | 752            | 764            | 757               |
| b. To Greenland, net                                             | 3 469          | 3 547          | 3 576          | 3 565             |
| c. To the EU                                                     | 11 885         | 12 821         | 13 024         | 15 165            |
| d. To others                                                     | 13 522         | 13 361         | 13 469         | 13 835            |
| <b>Capital outlays, total</b>                                    | <b>28 041</b>  | <b>32 526</b>  | <b>32 556</b>  | <b>34 309</b>     |
| <b>Non-financial capital accumulation, total</b>                 | <b>22 632</b>  | <b>27 301</b>  | <b>26 966</b>  | <b>28 469</b>     |
| Acquisition of new fixed assets                                  | 22 862         | 25 824         | 27 241         | 29 756            |
| + Acquisition of buildings, and other existing investments, net  | -480           | 1 533          | -171           | -545              |
| + Changes in inventories                                         | 43             | 3              | 42             | 1                 |
| + Acquisition of land and intangible assets, net                 | 207            | -59            | -146           | -743              |
| <b>Capital transfers, total</b>                                  | <b>5 409</b>   | <b>5 225</b>   | <b>5 590</b>   | <b>5 840</b>      |
| Investment grants and capital transfers                          | 5 409          | 5 225          | 5 590          | 5 840             |
| To public quasi-corporations                                     | 330            | 330            | 273            | 295               |
| To other enterprises                                             | 3 392          | 2 558          | 2 432          | 2 559             |
| To other levels of government                                    | •              | •              | •              | •                 |
| To households                                                    | 1 529          | 2 101          | 2 677          | 2 820             |
| To NPIHs <sup>2</sup>                                            | 106            | 177            | 131            | 112               |
| To the rest of the world (a-d)                                   | 52             | 58             | 78             | 53                |
| a. To the Faroe Islands, net                                     | 2              | 2              | 5              | 0                 |
| b. To Greenland, net                                             | 23             | 28             | 43             | 23                |
| c. To the EU                                                     | -              | -              | -              | -                 |
| d. To others                                                     | 26             | 27             | 30             | 30                |

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

For further information visit [www.statbank.dk/off3](http://www.statbank.dk/off3) and off16

Table 431

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

|                                                  | 2003*          | 2004*          | 2005*          | 2006 <sup>1</sup> |
|--------------------------------------------------|----------------|----------------|----------------|-------------------|
|                                                  | DKK mio.       |                |                |                   |
| <b>Current plus capital revenue</b>              | <b>772 883</b> | <b>828 876</b> | <b>882 940</b> | <b>871 627</b>    |
| <b>Current revenue, total</b>                    | <b>765 579</b> | <b>817 127</b> | <b>874 427</b> | <b>862 649</b>    |
| Sales of goods and services                      | 43 242         | 44 545         | 45 442         | 41 640            |
| Withdrawals of income from quasi-corporations    | 7 124          | 7 488          | 4 606          | 3 909             |
| Interest                                         | 20 322         | 22 280         | 21 362         | 21 191            |
| Rents                                            | 2 722          | 5 434          | 8 132          | 9 340             |
| Taxes on production and imports                  | 241 418        | 255 225        | 273 451        | 278 106           |
| Current taxes on income, wealth, etc.            | 410 271        | 439 775        | 480 347        | 466 859           |
| Compulsory social security contributions         | 16 791         | 17 090         | 17 356         | 17 388            |
| Voluntary social contributions                   | 719            | 642            | 656            | 628               |
| Imputed social contributions                     | 12 319         | 13 017         | 13 324         | 13 658            |
| Other income transfers                           | 10 651         | 11 632         | 9 752          | 9 932             |
| From other levels of government                  | •              | •              | •              | •                 |
| From domestic private sector                     | 9 239          | 9 676          | 8 413          | 8 924             |
| From the rest of the world                       | 1 412          | 1 956          | 1 339          | 1 008             |
| From EU institutions                             | 1 221          | 1 740          | 1 144          | 913               |
| From others                                      | 191            | 216            | 195            | 95                |
| <b>Capital revenue, total</b>                    | <b>7 304</b>   | <b>11 749</b>  | <b>8 514</b>   | <b>8 978</b>      |
| Capital taxes                                    | 2 803          | 3 330          | 3 202          | 3 199             |
| Other capital transfers                          | 4 501          | 8 419          | 5 312          | 5 778             |
| From other levels of government                  | •              | •              | •              | •                 |
| From domestic private sector                     | 4 187          | 8 002          | 4 984          | 5 236             |
| From the rest of the world                       | 314            | 417            | 328            | 542               |
| From EU institutions                             | 314            | 411            | 328            | 542               |
| From others                                      | -              | 6              | -              | -                 |
| <b>Current surplus (gross saving)</b>            | <b>19 740</b>  | <b>45 577</b>  | <b>85 444</b>  | <b>61 078</b>     |
| <b>Overall surplus (net lending)<sup>2</sup></b> | <b>-998</b>    | <b>24 800</b>  | <b>61 402</b>  | <b>35 746</b>     |

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

For further information visit [www.statbank.dk/off3](http://www.statbank.dk/off3) and off16

Table 432

## Consumption expenditure of general government sector

|                                                                  | 2003*          | 2004*          | 2005*          | 2006 <sup>1</sup> |
|------------------------------------------------------------------|----------------|----------------|----------------|-------------------|
|                                                                  | DKK mio.       |                |                |                   |
| <b>Consumption expenditure (1+2+3)</b>                           | <b>371 118</b> | <b>388 318</b> | <b>401 911</b> | <b>413 338</b>    |
| <b>1. Production</b>                                             | <b>394 340</b> | <b>411 864</b> | <b>425 524</b> | <b>433 278</b>    |
| Compensation of employees                                        | 252 434        | 260 952        | 269 337        | 278 742           |
| Consumption of fixed capital                                     | 27 180         | 28 000         | 28 227         | 28 801            |
| Intermediate consumption                                         | 117 636        | 125 111        | 130 431        | 128 456           |
| Other taxes on production and other subsidies on production, net | -2 910         | -2 200         | -2 472         | -2 720            |
| <b>2. Social benefits in kind</b>                                | <b>20 020</b>  | <b>20 999</b>  | <b>21 829</b>  | <b>21 699</b>     |
| <b>3. Sales of goods and services</b>                            | <b>-43 242</b> | <b>-44 545</b> | <b>-45 442</b> | <b>-41 640</b>    |

<sup>1</sup> Budget figures.

For further information visit [www.statbank.dk/off26](http://www.statbank.dk/off26) and off28

Table 433

## Expenditure of general government sector, by function

| Expenditure                                                                                              | 2002           | 2003*          | 2004*          | 2005*          |
|----------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                                                                          | DKK million    |                |                |                |
| <b>Total</b>                                                                                             | <b>753 047</b> | <b>773 880</b> | <b>804 076</b> | <b>821 539</b> |
| <b>1. General public services</b>                                                                        | <b>113 149</b> | <b>109 248</b> | <b>108 704</b> | <b>108 247</b> |
| 1.1 Executive and legislative organs, financial and fiscal affairs, external affairs                     | 23 007         | 22 522         | 23 186         | 24 432         |
| 1.2 Foreign economic aid                                                                                 | 15 552         | 15 067         | 15 206         | 15 163         |
| 1.3 General services                                                                                     | 3 697          | 3 139          | 3 453          | 3 695          |
| 1.4 Basic research and R & D general public services                                                     | 1 628          | 1 774          | 1 859          | 2 332          |
| 1.5 General public services etc.                                                                         | 17 363         | 16 616         | 17 587         | 18 486         |
| 1.6 Public debt transactions and transfers of a general character between different levels of government | 51 903         | 50 130         | 47 413         | 44 139         |
| <b>2. Defence</b>                                                                                        | <b>22 061</b>  | <b>22 526</b>  | <b>23 368</b>  | <b>23 539</b>  |
| 2.1 Military defence etc.                                                                                | 21 515         | 21 724         | 22 577         | 22 662         |
| 2.2 Civil defence                                                                                        | 546            | 802            | 792            | 876            |
| <b>3. Public order and safety</b>                                                                        | <b>13 692</b>  | <b>14 196</b>  | <b>15 009</b>  | <b>15 763</b>  |
| 3.1 Police services                                                                                      | 7 302          | 7 696          | 8 033          | 8 266          |
| 3.2 Fire protection services                                                                             | 1 544          | 1 361          | 1 354          | 1 358          |
| 3.3 Law courts                                                                                           | 2 483          | 2 671          | 2 845          | 2 927          |
| 3.4 Prisons                                                                                              | 2 113          | 2 211          | 2 489          | 2 924          |
| 3.5 Public order and safety etc.                                                                         | 250            | 257            | 288            | 289            |
| <b>4. Economic affairs</b>                                                                               | <b>49 903</b>  | <b>49 262</b>  | <b>53 519</b>  | <b>54 129</b>  |
| 4.1 General economic, commercial and labour affairs                                                      | 20 554         | 19 527         | 21 886         | 22 774         |
| 4.2 Agriculture, forestry, fishing and hunting                                                           | 2 207          | 2 278          | 1 628          | 1 803          |
| 4.3 Fuel and energy                                                                                      | 17             | 20             | 139            | 207            |
| 4.4 Mining, manufacturing and construction                                                               | 623            | 524            | 670            | 155            |
| 4.5 Transport, communication, other industries                                                           | 23 615         | 24 323         | 25 324         | 26 292         |
| 4.6 R & D Economic affairs                                                                               | 1 793          | 1 545          | 1 735          | 1 950          |
| 4.7 Economic affairs etc.                                                                                | 1 093          | 1 045          | 2 138          | 950            |
| <b>5. Environmental protection</b>                                                                       | <b>8 604</b>   | <b>8 080</b>   | <b>7 625</b>   | <b>8 933</b>   |
| 5.1 Waste and waste water management, pollution abatement                                                | 2 652          | 2 274          | 1 845          | 2 344          |
| 5.2 Protection of biodiversity and landscape                                                             | 2 241          | 2 150          | 2 199          | 2 666          |
| 5.3 Environmental protection etc.                                                                        | 3 710          | 3 656          | 3 581          | 3 922          |
| <b>6. Housing and community amenities</b>                                                                | <b>9 654</b>   | <b>9 859</b>   | <b>9 538</b>   | <b>9 074</b>   |
| 6.1 Housing development                                                                                  | 8 982          | 9 090          | 8 727          | 8 412          |
| 6.2 Housing and community amenities etc.                                                                 | 673            | 769            | 811            | 661            |
| <b>7. Health</b>                                                                                         | <b>95 780</b>  | <b>98 288</b>  | <b>103 798</b> | <b>109 703</b> |
| 7.1 Medical products, appliances and equipment                                                           | 6 089          | 6 332          | 6 536          | 6 574          |
| 7.2 Outpatient services                                                                                  | 14 085         | 14 820         | 15 662         | 16 436         |
| 7.3 Hospital services                                                                                    | 72 147         | 74 835         | 79 247         | 84 339         |
| 7.4 R & D Health                                                                                         | 2 040          | 825            | 878            | 838            |
| 7.5 Health etc.                                                                                          | 1 420          | 1 476          | 1 475          | 1 514          |
| <b>8. Recreation, culture and religion</b>                                                               | <b>21 764</b>  | <b>22 615</b>  | <b>26 072</b>  | <b>23 728</b>  |
| 8.1 Recreational and sporting services                                                                   | 6 494          | 6 622          | 6 963          | 6 994          |
| 8.2 Cultural services                                                                                    | 8 420          | 8 962          | 11 961         | 9 469          |
| 8.3 Religious and other community services                                                               | 6 129          | 6 361          | 6 423          | 6 534          |
| 8.4 Recreation, culture and religion etc.                                                                | 721            | 670            | 725            | 731            |
| <b>9. Education</b>                                                                                      | <b>113 016</b> | <b>116 133</b> | <b>121 211</b> | <b>124 526</b> |
| 9.1 Primary education                                                                                    | 47 340         | 49 503         | 52 804         | 55 249         |
| 9.2 Youth-level education                                                                                | 21 041         | 21 876         | 22 263         | 22 921         |
| 9.3 Higher education                                                                                     | 22 714         | 23 656         | 25 506         | 25 020         |
| 9.4 Adult and supplementary education                                                                    | 18 274         | 17 520         | 16 547         | 17 167         |
| 9.5 Education etc.                                                                                       | 3 647          | 3 578          | 4 091          | 4 171          |
| <b>10. Social protection</b>                                                                             | <b>305 425</b> | <b>323 675</b> | <b>335 232</b> | <b>343 898</b> |
| 10.1 Sickness and disability                                                                             | 60 525         | 63 065         | 65 885         | 69 363         |
| 10.2 Old age                                                                                             | 89 492         | 93 644         | 97 406         | 105 414        |
| 10.3 Family and children                                                                                 | 72 365         | 77 410         | 78 980         | 81 544         |
| 10.4 Unemployment                                                                                        | 45 480         | 50 909         | 52 747         | 49 166         |
| 10.5 Housing                                                                                             | 9 225          | 9 760          | 10 211         | 10 368         |
| 10.6 Social exclusion n.e.c.                                                                             | 20 261         | 20 408         | 21 230         | 18 779         |
| 10.7 Social protection etc.                                                                              | 8 078          | 8 479          | 8 773          | 9 263          |

For further information visit [www.statbank.dk/off23](http://www.statbank.dk/off23)

Table 434

## Expenditure of gen. government and its subsectors, by function, 2005\*

| Expenditure                                                                      | Central government | Social security funds | Counties       | Municipalities | Transfers within general government sector | General government sector |
|----------------------------------------------------------------------------------|--------------------|-----------------------|----------------|----------------|--------------------------------------------|---------------------------|
|                                                                                  | mio. kr.           |                       |                |                |                                            |                           |
| <b>1.-10. Total</b>                                                              | <b>510 078</b>     | <b>61 814</b>         | <b>121 112</b> | <b>398 610</b> | <b>270 074</b>                             | <b>821 539</b>            |
| <b>1. General public services</b>                                                | <b>146 552</b>     | -                     | <b>2 659</b>   | <b>18 815</b>  | <b>59 780</b>                              | <b>108 247</b>            |
| 1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs | 24 432             | -                     | -              | -              | -                                          | 24 432                    |
| 1.2 Foreign economic aid                                                         | 15 160             | -                     | -              | 28             | 26                                         | 15 163                    |
| 1.3 General services                                                             | 3 695              | -                     | -              | -              | -                                          | 3 695                     |
| 1.4 Basic research and R & D general public services                             | 2 230              | -                     | 108            | 71             | 77                                         | 2 332                     |
| 1.5 General public services etc.                                                 | 1 329              | -                     | 1 921          | 15 299         | 64                                         | 18 486                    |
| 1.6 Public debt transactions and transfers between diff. levels of government    | 99 705             | -                     | 630            | 3 417          | 59 613                                     | 44 139                    |
| <b>2. Defence</b>                                                                | <b>23 288</b>      | -                     | -              | <b>251</b>     | <b>0</b>                                   | <b>23 539</b>             |
| 2.1 Military defence etc.                                                        | 22 662             | -                     | -              | -              | -                                          | 22 662                    |
| 2.2 Civil defence                                                                | 626                | -                     | -              | 251            | 0                                          | 876                       |
| <b>3. Public order and safety</b>                                                | <b>14 406</b>      | -                     | <b>8</b>       | <b>1 350</b>   | <b>1</b>                                   | <b>15 763</b>             |
| 3.1 Police services                                                              | 8 266              | -                     | -              | -              | -                                          | 8 266                     |
| 3.2 Fire protection services                                                     | 1                  | -                     | 8              | 1 350          | 1                                          | 1 358                     |
| 3.3 Law courts                                                                   | 2 927              | -                     | -              | 0              | 0                                          | 2 927                     |
| 3.4 Prisons                                                                      | 2 924              | -                     | -              | -              | -                                          | 2 924                     |
| 3.5 Public order and safety etc.                                                 | 289                | -                     | -              | -              | -                                          | 289                       |
| <b>4. Economic affairs</b>                                                       | <b>32 484</b>      | -                     | <b>6 251</b>   | <b>18 126</b>  | <b>2 732</b>                               | <b>54 129</b>             |
| 4.1 General economic, commercial and labour affairs                              | 14 578             | -                     | 2 079          | 8 778          | 2 661                                      | 22 774                    |
| 4.2 Agriculture, forestry, fishing and hunting                                   | 1 803              | -                     | -              | -              | -                                          | 1 803                     |
| 4.3 Fuel and energy                                                              | 224                | -                     | -              | 0              | 18                                         | 207                       |
| 4.4 Mining, manufacturing and construction                                       | 148                | -                     | 8              | 0              | 1                                          | 155                       |
| 4.5 Transport, communication, other industries                                   | 12 856             | -                     | 4 143          | 9 334          | 41                                         | 26 292                    |
| 4.6 R & D Economic affairs                                                       | 1 929              | -                     | 22             | 11             | 11                                         | 1 950                     |
| 4.7 Economic affairs etc.                                                        | 946                | -                     | -              | 4              | 0                                          | 950                       |
| <b>5. Environmental protection</b>                                               | <b>4 226</b>       | -                     | <b>2 314</b>   | <b>2 454</b>   | <b>61</b>                                  | <b>8 933</b>              |
| 5.1 Waste and waste water management, pollution abatement                        | 1 341              | -                     | 597            | 453            | 47                                         | 2 344                     |
| 5.2 Protection of biodiversity and landscape                                     | 1 155              | -                     | 1 097          | 426            | 12                                         | 2 666                     |
| 5.3 Environmental protection etc.                                                | 1 729              | -                     | 621            | 1 575          | 2                                          | 3 922                     |
| <b>6. Housing and community amenities</b>                                        | <b>6 070</b>       | -                     | <b>265</b>     | <b>2 755</b>   | <b>16</b>                                  | <b>9 074</b>              |
| 6.1 Housing development                                                          | 5 592              | -                     | 75             | 2 751          | 6                                          | 8 412                     |
| 6.2 Housing and community amenities etc.                                         | 478                | -                     | 190            | 3              | 10                                         | 661                       |
| <b>7. Health</b>                                                                 | <b>2 879</b>       | -                     | <b>78 442</b>  | <b>37 179</b>  | <b>8 798</b>                               | <b>109 703</b>            |
| 7.1 Medical products, appliances and equipment                                   | 115                | -                     | 5 656          | 918            | 115                                        | 6 574                     |
| 7.2 Outpatient services                                                          | 91                 | -                     | 10 137         | 6 218          | 10                                         | 16 436                    |
| 7.3 Hospital services                                                            | 1 451              | -                     | 61 745         | 29 784         | 8 641                                      | 84 339                    |
| 7.4 R & D Health                                                                 | 229                | -                     | 382            | 259            | 31                                         | 838                       |
| 7.5 Health etc.                                                                  | 994                | -                     | 522            | 0              | 2                                          | 1 514                     |
| <b>8. Recreation, culture and religion</b>                                       | <b>11 280</b>      | -                     | <b>908</b>     | <b>12 212</b>  | <b>673</b>                                 | <b>23 728</b>             |
| 8.1 Recreational and sporting services                                           | 857                | -                     | 14             | 6 124          | 1                                          | 6 994                     |
| 8.2 Cultural services                                                            | 3 520              | -                     | 894            | 5 718          | 663                                        | 9 469                     |
| 8.3 Religious and other community services                                       | 6 193              | -                     | -              | 350            | 9                                          | 6 534                     |
| 8.4 Recreation, culture and religion etc.                                        | 710                | -                     | -              | 21             | -                                          | 731                       |
| <b>9. Education</b>                                                              | <b>63 952</b>      | -                     | <b>10 346</b>  | <b>57 774</b>  | <b>7 546</b>                               | <b>124 526</b>            |
| 9.1 Primary education                                                            | 9 459              | -                     | 2 211          | 47 292         | 3 714                                      | 55 249                    |
| 9.2 Youth-level education                                                        | 14 937             | -                     | 6 972          | 1 262          | 250                                        | 22 921                    |
| 9.3 Higher education                                                             | 24 492             | -                     | 398            | 152            | 23                                         | 25 020                    |
| 9.4 Adult and supplementary education                                            | 13 168             | -                     | 25             | 7 207          | 3 233                                      | 17 167                    |
| 9.5 Education etc.                                                               | 1 896              | -                     | 740            | 1 861          | 327                                        | 4 171                     |
| <b>10. Social protection</b>                                                     | <b>204 940</b>     | <b>61 814</b>         | <b>19 916</b>  | <b>247 694</b> | <b>190 467</b>                             | <b>343 898</b>            |
| 10.1 Sickness and disability                                                     | 28 343             | -                     | 12 937         | 57 985         | 29 901                                     | 69 363                    |
| 10.2 Old age                                                                     | 85 783             | -                     | 1 203          | 90 149         | 71 721                                     | 105 414                   |
| 10.3 Family and children                                                         | 25 410             | -                     | 3 622          | 66 401         | 13 889                                     | 81 544                    |
| 10.4 Unemployment                                                                | 45 526             | 61 480                | -              | -              | 57 840                                     | 49 166                    |
| 10.5 Housing                                                                     | 7 124              | -                     | 5              | 10 363         | 7 124                                      | 10 368                    |
| 10.6 Social exclusion n.e.c.                                                     | 12 035             | 295                   | 1 287          | 15 141         | 9 979                                      | 18 779                    |
| 10.7 Social protection etc.                                                      | 719                | 39                    | 862            | 7 655          | 12                                         | 9 263                     |

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

Table 435

## Subsidies

|                                                | 2002          | 2003*         | 2004*         | 2005*         |
|------------------------------------------------|---------------|---------------|---------------|---------------|
|                                                | DKK mio.      |               |               |               |
| <b>Subsidies, total</b>                        | <b>42 722</b> | <b>42 030</b> | <b>42 922</b> | <b>44 051</b> |
| <b>Analysed by recipients:</b>                 |               |               |               |               |
| Subsidies to quasi public corporations         | 9 685         | 10 513        | 10 453        | 11 482        |
| Subsidies to other enterprises                 | 24 044        | 22 214        | 23 134        | 23 578        |
| Subsidies to EU schemes                        | 8 993         | 9 304         | 9 335         | 8 991         |
| <b>Analysed by kind and scheme:</b>            |               |               |               |               |
| <b>1. Subsidies on products, total</b>         | <b>18 456</b> | <b>19 671</b> | <b>19 633</b> | <b>15 032</b> |
| a. EU schemes, total                           | 7 087         | 7 958         | 8 154         | 2 727         |
| Of which:                                      |               |               |               |               |
| Export subsidy schemes                         | 2 191         | 1 795         | 1 819         | 1 462         |
| Other EU schemes                               | 4 896         | 6 162         | 6 335         | 1 265         |
| b. Danish schemes, total                       | 11 368        | 11 713        | 11 479        | 12 305        |
| Of which:                                      |               |               |               |               |
| The Danish State Railways                      | 5 989         | 6 761         | 6 959         | 7 516         |
| Local government buses, etc.                   | 1 524         | 1 543         | 1 687         | 1 525         |
| <b>2. Other subsidies on production, total</b> | <b>24 266</b> | <b>22 359</b> | <b>23 289</b> | <b>29 019</b> |
| a. EU schemes, total                           | 1 905         | 1 346         | 1 181         | 6 264         |
| b. Danish schemes, total                       | 22 361        | 21 013        | 22 108        | 22 754        |
| Of which:                                      |               |               |               |               |
| Interest subsidies                             | 5 997         | 5 668         | 5 938         | 5 655         |
| Other private enterprises                      | 10 704        | 10 944        | 10 871        | 8 637         |
| <b>Analysed by source of finance:</b>          |               |               |               |               |
| a. EU schemes, total                           | 8 993         | 9 304         | 9 335         | 8 991         |
| b. EU share of EU schemes, total               | 8 701         | 9 007         | 9 098         | 8 666         |
| c. Danish share of EU schemes, total           | 291           | 297           | 237           | 325           |
| d. Danish schemes, total                       | 33 729        | 32 726        | 33 587        | 35 060        |
| e. Financed by Denmark, total                  | 34 021        | 33 023        | 33 824        | 35 385        |

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

Table 436

## Current transfers to households from the general government sector

|                                                            | 2002           | 2003*          | 2004*          | 2005*          |
|------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                            | DKK mio.       |                |                |                |
| <b>Current transfers, total</b>                            | <b>229 022</b> | <b>243 167</b> | <b>251 730</b> | <b>256 198</b> |
| <b>Social benefits other than social transfers in kind</b> | <b>225 709</b> | <b>239 848</b> | <b>247 928</b> | <b>252 275</b> |
| Civil servants' pensions                                   | 14 787         | 15 299         | 16 243         | 16 903         |
| Special pension schemes                                    | 300            | 268            | 240            | 208            |
| Old-age and early-retirement pensions                      | 90 875         | 94 835         | 97 158         | 104 553        |
| Early-retirement pay                                       | 22 855         | 24 648         | 25 501         | 23 440         |
| Unemployment benefit                                       | 17 854         | 22 206         | 22 793         | 20 405         |
| Cash benefits under Social Asst. Act                       | 13 224         | 13 723         | 14 506         | 14 718         |
| Gross rehabilitation benefit                               | 4 813          | 4 724          | 4 418          | 4 063          |
| Sickness and maternity benefit                             | 15 662         | 18 660         | 19 691         | 19 605         |
| Child and youth allowances                                 | 3 639          | 3 823          | 3 922          | 3 995          |
| Sabbatical leave, child care                               | 1 659          | 501            | 341            | 376            |
| Family allowance                                           | 11 770         | 12 243         | 12 580         | 12 898         |
| Housing subsidies                                          | 9 223          | 9 757          | 10 209         | 10 362         |
| Education grants                                           | 9 346          | 9 468          | 10 280         | 10 721         |
| Sabbatical leave, education                                | 11             | 0              | .              | .              |
| Other transfers                                            | 9 693          | 9 694          | 10 046         | 10 029         |
| <b>Other current transfers, total</b>                      | <b>3 313</b>   | <b>3 319</b>   | <b>3 802</b>   | <b>3 922</b>   |
| Transportation                                             | 680            | 684            | 711            | 740            |
| Other                                                      | 2 633          | 2 635          | 3 091          | 3 183          |

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



**Table 437** (continued) **Total taxation**

|                                                       | 2003*          | 2004*          | 2005*          |
|-------------------------------------------------------|----------------|----------------|----------------|
|                                                       | DKK mio.       |                |                |
| <b>Total taxation</b>                                 | <b>673 624</b> | <b>718 274</b> | <b>777 702</b> |
| <b>National accounts distribution:</b>                |                |                |                |
| <b>Danish schemes</b>                                 |                |                |                |
| Taxes on production and imports                       | 241 418        | 255 225        | 273 451        |
| Current taxes on income, wealth etc.                  | 410 271        | 439 775        | 480 347        |
| Social contributions                                  | 16 791         | 17 090         | 17 356         |
| Capital taxes                                         | 2 803          | 3 330          | 3 202          |
| <b>EU schemes</b>                                     |                |                |                |
| Taxes on production and imports                       | 2 341          | 2 853          | 3 346          |
| <b>Distribution by type of tax:</b>                   |                |                |                |
| <b>Income taxes, total</b>                            | <b>404 088</b> | <b>433 357</b> | <b>473 544</b> |
| Personal income tax                                   | 357 811        | 363 839        | 385 264        |
| State income tax                                      | 66 546         | 64 181         | 68 412         |
| County income tax                                     | 65 410         | 67 305         | 71 734         |
| Municipality income tax                               | 141 172        | 144 511        | 154 062        |
| Church tax                                            | 4 612          | 4 734          | 5 058          |
| Special contribution to labour market funds           | 62 282         | 64 794         | 67 200         |
| Tax on imp. income from owner-occupied dwelling       | 10 151         | 10 516         | 10 750         |
| Other personal income taxes                           | 7 638          | 7 798          | 8 048          |
| Corporation tax                                       | 40 270         | 46 593         | 56 580         |
| Real interest tax                                     | 6 007          | 22 925         | 31 700         |
| <b>Compulsory contrib. to social-security schemes</b> | <b>16 791</b>  | <b>17 090</b>  | <b>17 356</b>  |
| Social contributions from employees                   | 16 272         | 16 555         | 16 824         |
| Social contributions from employers                   | 519            | 535            | 532            |
| <b>Other labour market contributions</b>              | <b>2 898</b>   | <b>2 895</b>   | <b>3 000</b>   |
| Labour market contributions from employers            | 2 898          | 2 895          | 3 000          |
| <b>Taxes on wealth, real property, etc.</b>           | <b>27 792</b>  | <b>29 304</b>  | <b>29 966</b>  |
| Inheritance tax and gift tax                          | 2 716          | 3 212          | 3 164          |
| Motor vehicle weight duty                             | 8 480          | 8 861          | 9 298          |
| Taxes on real property                                | 16 510         | 17 113         | 17 466         |
| Property release and surrender tax                    | 86             | 118            | 38             |
| <b>Taxes on goods and services</b>                    | <b>221 910</b> | <b>235 494</b> | <b>253 692</b> |
| VAT                                                   | 135 088        | 143 284        | 154 400        |
| Tax on wage totals                                    | 3 631          | 3 791          | 3 966          |
| Customs and import duties                             | 2 221          | 2 695          | 3 104          |
| Taxes on specific goods                               | 69 269         | 72 929         | 76 586         |
| Vehicle registration duty                             | 13 052         | 17 333         | 21 218         |
| Energy taxes                                          | 36 654         | 36 999         | 36 491         |
| Pollution duties                                      | 2 647          | 2 705          | 2 832          |
| Tobacco duties                                        | 7 798          | 7 079          | 7 421          |
| Duties on beer, wine and spirits                      | 4 079          | 3 717          | 3 343          |
| Other taxes on specific goods                         | 5 039          | 5 095          | 5 282          |
| Taxes on specific transactions                        | 6 214          | 6 590          | 8 637          |
| Stamp duty                                            | 6 169          | 6 531          | 8 536          |
| Other taxes on specific transactions                  | 45             | 59             | 101            |
| Taxes on specific services                            | 5 353          | 6 091          | 6 874          |
| Turnover tax on football pools etc.                   | 884            | 1 083          | 1 074          |
| Tax on insurance of vehicles and leisure craft        | 2 023          | 2 073          | 2 123          |
| Other taxes on specific services                      | 2 446          | 2 935          | 3 677          |
| Other duties                                          | 134            | 115            | 125            |
| <b>Other production taxes</b>                         | <b>145</b>     | <b>133</b>     | <b>144</b>     |

**Table 437** (continued) **Total taxation**

|                                             | 2003 <sup>*</sup> | 2004 <sup>*</sup> | 2005 <sup>*</sup> |
|---------------------------------------------|-------------------|-------------------|-------------------|
|                                             | DKK mio.          |                   |                   |
| <b>Distribution by receiving sub-sector</b> |                   |                   |                   |
| Central government                          | 414 128           | 451 340           | 494 979           |
| Social security funds                       | 16 731            | 16 984            | 17 229            |
| Counties                                    | 73 762            | 75 867            | 80 339            |
| Municipalities                              | 166 661           | 171 230           | 181 809           |
| Supranational authorities (EU)              | 2 341             | 2 853             | 3 346             |
|                                             | per cent          |                   |                   |
| <b>Tax incidence<sup>1</sup>, total</b>     | <b>47.8</b>       | <b>49.0</b>       | <b>50.1</b>       |
| Taxes on production and imports             | 17.3              | 17.6              | 17.8              |
| Current taxes on income, wealth, etc.       | 29.1              | 30.0              | 31.0              |
| Compulsory contribution to social security  | 1.2               | 1.2               | 1.1               |
| Taxes on capital                            | 0.2               | 0.2               | 0.2               |

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

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

**Table 438** **Danish official aid to developing countries**

|                                                                                   | 2003              | 2004              | 2005 <sup>2</sup> |
|-----------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
|                                                                                   | DKK thousand      |                   |                   |
| <b>Total official aid</b>                                                         | <b>10 329 790</b> | <b>10 349 265</b> | <b>10 973 522</b> |
| <b>Bilateral aid, total</b>                                                       | <b>6 840 260</b>  | <b>6 679 245</b>  | <b>7 229 911</b>  |
| Projects and project aid                                                          |                   |                   |                   |
| Africa                                                                            | 2 167 960         | 2 200 040         | 2 169 891         |
| Asia                                                                              | 1 107 030         | 894 986           | 890 098           |
| Latin America                                                                     | 341 330           | 309 693           | 328 323           |
| Personnel                                                                         | 492 050           | 406 554           | 395 584           |
| Private Sector Programme                                                          | 136 320           | 163 869           | 170 867           |
| Various credit facilities                                                         | 83 690            | 200 056           | 270 964           |
| Aid in the form of loans, debt relief                                             | 110 260           | 256 452           | 180 358           |
| Aid to regional areas and localities                                              | 75 860            | 121 812           | 150 446           |
| Human rights and democratising                                                    | 99 980            | 141 021           | 208 897           |
| Transitional assistance to the western Balkans                                    | 68 760            | -1 318            | 621               |
| Grants through NGOs                                                               | 866 330           | 870 333           | 893 122           |
| Special environmental aid for developing countries <sup>1</sup>                   | 483 860           | 303 725           | 530 885           |
| Research and information in Denmark                                               | 240 350           | 187 552           | 191 398           |
| Extraordinary humanitarian contributions and International Humanitarian Emergency | 566 470           | 624 470           | 848 457           |
| <b>Multilateral aid, total</b>                                                    | <b>3 489 530</b>  | <b>3 670 020</b>  | <b>3 743 611</b>  |
| International development studies                                                 | 79 250            | 64 140            | 49 897            |
| United Nations Development Programme                                              | 448 460           | 451 810           | 416 625           |
| United Nations Children's Fund (UNICEF)                                           | 192 890           | 224 980           | 227 810           |
| HIV/AIDS, Population and Health Programme                                         | 431 270           | 449 980           | 494 990           |
| United Nations Agricultural and Food Programme                                    | 227 130           | 221 340           | 246 415           |
| Global environmental programmes                                                   | 145 210           | 185 460           | 220 325           |
| Other United Nations aid programmes                                               | 245 310           | 289 210           | 283 098           |
| World Bank Group                                                                  | 471 990           | 551 730           | 502 599           |
| Regional banks                                                                    | 47 870            | 32 790            | 100 722           |
| Regional and other funds                                                          | 333 010           | 271 910           | 205 375           |
| EU development aid                                                                | 348 280           | 370 790           | 419 086           |
| Multilateral regional aid and temporary aid                                       | 162 270           | 162 530           | 119 682           |
| Contributions concerning stability and safety                                     | •                 | 39 960            | 80 455            |
| Various multilateral contributions                                                | 115 740           | 111 750           | 119 347           |
| Humanitarian organizations                                                        | 240 840           | 241 640           | 257 185           |

<sup>1</sup> Figures from 2003 are not directly comparable with earlier statements due to the fact that special environmental aid to developing countries is included in the financial year 2004. In this table however figures from 2003 has been correspondingly adjusted to be comparable with figures from 2004. <sup>2</sup> Budget receipts and outlays for 2005.

Source: Danish Ministry of Foreign Affairs, DANIDA.

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

Table 439

## Bilateral official aid to developing countries 2005

|                        | Program-<br>me and<br>project aid <sup>1</sup> | NGO aid       | Other grants<br>aid <sup>2</sup> | Total           |                                                   | Program-<br>me and<br>project aid <sup>1</sup> | NGO aid       | Other grants<br>aid <sup>2</sup> | Total         |
|------------------------|------------------------------------------------|---------------|----------------------------------|-----------------|---------------------------------------------------|------------------------------------------------|---------------|----------------------------------|---------------|
|                        | DKK mio.                                       |               |                                  |                 |                                                   | DKK mio.                                       |               |                                  |               |
| <b>Total</b>           | <b>4.766.05</b>                                | <b>893.12</b> | <b>1.459.57</b>                  | <b>7.118.75</b> | Central Asia                                      | 3.77                                           | -             | -                                | 3.77          |
| <b>Africa, total</b>   | <b>2.709.18</b>                                | <b>396.37</b> | <b>540.38</b>                    | <b>3.645.93</b> | China                                             | 47.45                                          | -0.42         | 0.42                             | 47.45         |
| Africa                 | 27.48                                          | 10.12         | 88.42                            | 126.02          | Gaza Strip                                        | 46.64                                          | 12.53         | 19.19                            | 78.36         |
| Africa south of Sahara | 10.63                                          | -0.41         | 4.30                             | 14.52           | Georgia                                           | -                                              | -0.06         | -                                | -0.06         |
| Angola                 | -                                              | 7.14          | 24.35                            | 31.49           | India                                             | 27.08                                          | 17.11         | 1.39                             | 45.58         |
| Benin                  | 215.97                                         | -0.40         | -                                | 215.57          | Indonesia                                         | 66.99                                          | 3.77          | 123.24                           | 194.00        |
| Botswana               | -                                              | -             | 8.15                             | 8.15            | Iran                                              | 0.53                                           | 0.54          | -                                | 1.07          |
| Burkina Faso           | 292.97                                         | 0.02          | 0.42                             | 293.41          | Iraq                                              | 120.99                                         | 0.56          | 18.21                            | 139.76        |
| Burundi                | 6.01                                           | -0.37         | 25.75                            | 31.39           | Jordan                                            | 5.18                                           | -             | -                                | 5.18          |
| Cameroon               | 58.49                                          | 0.32          | -                                | 58.81           | Kazakhstan                                        | -                                              | 1.05          | -                                | 1.05          |
| Central African Rep.   | -                                              | -0.26         | -                                | -0.26           | Kyrgyzstan                                        | 18.39                                          | 3.12          | -                                | 21.51         |
| Congo, The Republic    | -                                              | 0.03          | 17.60                            | 17.63           | Laos                                              | -                                              | 8.49          | 3.24                             | 11.73         |
| East Africa            | -                                              | 2.63          | 4.07                             | 6.70            | Malaysia                                          | 1.59                                           | -             | 51.48                            | 53.07         |
| Egypt                  | 116.91                                         | 6.02          | -                                | 122.93          | Maldives                                          | -1.17                                          | -             | -                                | -1.17         |
| Eritrea                | 12.52                                          | 5.90          | 0.71                             | 19.13           | Middle East                                       | 29.65                                          | 1.80          | 0.90                             | 32.35         |
| Ethiopia               | -                                              | 18.10         | 6.26                             | 24.36           | Mongolia                                          | -0.15                                          | 1.81          | -                                | 1.66          |
| Gambia                 | -                                              | -0.21         | -                                | -0.21           | Nepal                                             | 137.43                                         | 23.91         | 3.81                             | 165.15        |
| Ghana                  | 304.27                                         | 32.09         | 3.68                             | 340.04          | North and South Korea                             | -                                              | -             | 4.82                             | 4.82          |
| Kenya                  | 156.54                                         | 21.18         | 16.36                            | 194.08          | Papua New Guinea                                  | -                                              | -0.12         | -                                | -0.12         |
| Lesotho                | -                                              | 1.28          | 0.35                             | 1.63            | Pakistan                                          | -                                              | -0.21         | 80.24                            | 80.03         |
| Liberia                | -                                              | 1.41          | 20.95                            | 22.36           | Philippines                                       | 3.34                                           | 7.02          | -                                | 10.36         |
| Madagascar             | -                                              | -0.36         | 0.38                             | 0.02            | South Asia                                        | -                                              | 0.24          | -                                | 0.24          |
| Malawi                 | 2.65                                           | 15.46         | 2.17                             | 20.28           | South East Asia                                   | 9.48                                           | -             | 4.30                             | 13.78         |
| Morocco                | 6.47                                           | -             | -                                | 6.47            | Sri Lanka                                         | 63.26                                          | 3.39          | 85.00                            | 151.65        |
| Mozambique             | 329.27                                         | 44.70         | 16.13                            | 390.10          | Tajikistan                                        | -                                              | -0.33         | 0.84                             | 0.51          |
| Namibia                | 0.30                                           | 5.48          | 8.15                             | 13.93           | Thailand                                          | 34.17                                          | 2.84          | 75.94                            | 112.95        |
| Niger                  | 45.83                                          | 4.25          | 20.62                            | 70.70           | Viet Nam                                          | 344.70                                         | 16.42         | 67.57                            | 428.69        |
| Nigeria                | 0.48                                           | -2.05         | -                                | -1.57           | Yemen                                             | 15.90                                          | -             | -                                | 15.90         |
| Rwanda                 | -                                              | -9.64         | -                                | -9.64           | <b>Latin America, total</b>                       | <b>426.29</b>                                  | <b>135.09</b> | <b>7.26</b>                      | <b>568.64</b> |
| SADC                   | 8.97                                           | -             | 2.43                             | 11.40           | Bolivia                                           | 141.71                                         | 15.54         | -                                | 157.25        |
| Sahel-countries        | 1.00                                           | -             | 0.39                             | 1.39            | Central America                                   | 23.71                                          | 40.23         | 0.29                             | 64.23         |
| Senegal                | -                                              | 4.43          | -                                | 4.43            | Chile                                             | 0.10                                           | -             | -                                | 0.10          |
| Sierra Leone           | 1.44                                           | 2.61          | 3.50                             | 7.55            | Columbia                                          | 0.47                                           | 0.11          | -                                | 0.58          |
| Somalia                | 8.25                                           | 0.14          | 26.86                            | 35.26           | Dominican Rep.                                    | 13.51                                          | -             | -                                | 13.51         |
| South African Republic | 61.79                                          | 6.46          | 53.21                            | 121.46          | Ecuador                                           | -0.67                                          | 3.35          | -                                | 2.68          |
| Southern Africa        | 9.35                                           | 21.81         | 33.60                            | 64.76           | El Salvador                                       | -                                              | 2.44          | 3.00                             | 5.44          |
| Sudan                  | 44.53                                          | 4.32          | 80.34                            | 129.19          | Guatemala                                         | 0.19                                           | 13.24         | -                                | 13.43         |
| Swaziland              | -                                              | 0.38          | 0.79                             | 1.17            | Honduras                                          | 44.92                                          | 20.47         | -                                | 65.39         |
| Tanzania               | 447.75                                         | 34.27         | 28.97                            | 510.99          | Latin America                                     | 1.17                                           | 5.74          | 1.97                             | 8.88          |
| Tchad                  | -                                              | -             | 7.00                             | 7.00            | Mexico                                            | 0.00                                           | -             | -                                | 0.00          |
| Togo                   | -                                              | 3.19          | -                                | 3.19            | Nicaragua                                         | 201.17                                         | 18.78         | -                                | 219.95        |
| Uganda                 | 289.53                                         | 86.30         | 14.67                            | 390.50          | Panama                                            | -                                              | 1.79          | -                                | 1.79          |
| West Africa            | -                                              | 1.67          | 2.45                             | 4.12            | Paraguay                                          | -                                              | 0.00          | -                                | 0.00          |
| Zambia                 | 242.25                                         | 30.79         | 17.36                            | 290.40          | Peru                                              | -                                              | 6.86          | -                                | 6.86          |
| Zimbabwe               | 7.55                                           | 37.52         | 0.01                             | 45.08           | South America                                     | -                                              | 6.54          | 2.01                             | 8.55          |
| <b>Asia, total</b>     | <b>1.455.66</b>                                | <b>196.85</b> | <b>672.43</b>                    | <b>2.324.94</b> | <b>The Balkans, total</b>                         | <b>0.62</b>                                    | <b>2.19</b>   | <b>0.06</b>                      | <b>2.87</b>   |
| Afghanistan            | 62.81                                          | 29.83         | 49.42                            | 142.06          | Albania                                           | 0.09                                           | 0.07          | 0.73                             | 0.89          |
| Armenia                | -                                              | 0.97          | -                                | 0.97            | Baltic                                            | -                                              | 0.40          | -                                | 0.40          |
| ASEM-countries         | 1.54                                           | -             | -                                | 1.54            | Bosnia-Herzegovina                                | -                                              | -             | -0.42                            | -0.42         |
| Asia                   | 5.45                                           | 20.43         | 29.85                            | 55.73           | Central and East Europe                           | -                                              | -             | -0.16                            | -0.16         |
| Bangladesh             | 289.12                                         | 18.56         | 0.47                             | 308.15          | Kosovo                                            | 0.53                                           | -             | -                                | 0.53          |
| Bhutan                 | 107.37                                         | 0.36          | -                                | 107.73          | Macedonia                                         | -                                              | 1.12          | -                                | 1.12          |
| Burma                  | 7.83                                           | 6.50          | 3.97                             | 18.30           | Moldova                                           | -                                              | 0.06          | -                                | 0.06          |
| Cambodia               | 6.33                                           | 16.75         | 32.23                            | 55.31           | Serbia-montenegro                                 | -                                              | 0.54          | -0.09                            | 0.45          |
| Caucasus               | -                                              | -             | 15.90                            | 15.90           | <b>Not broken down by<br/>country<sup>3</sup></b> | <b>174.31</b>                                  | <b>162.62</b> | <b>239.43</b>                    | <b>576.36</b> |

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

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

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