

Public finance

1. Public sector

Composition of the public sector

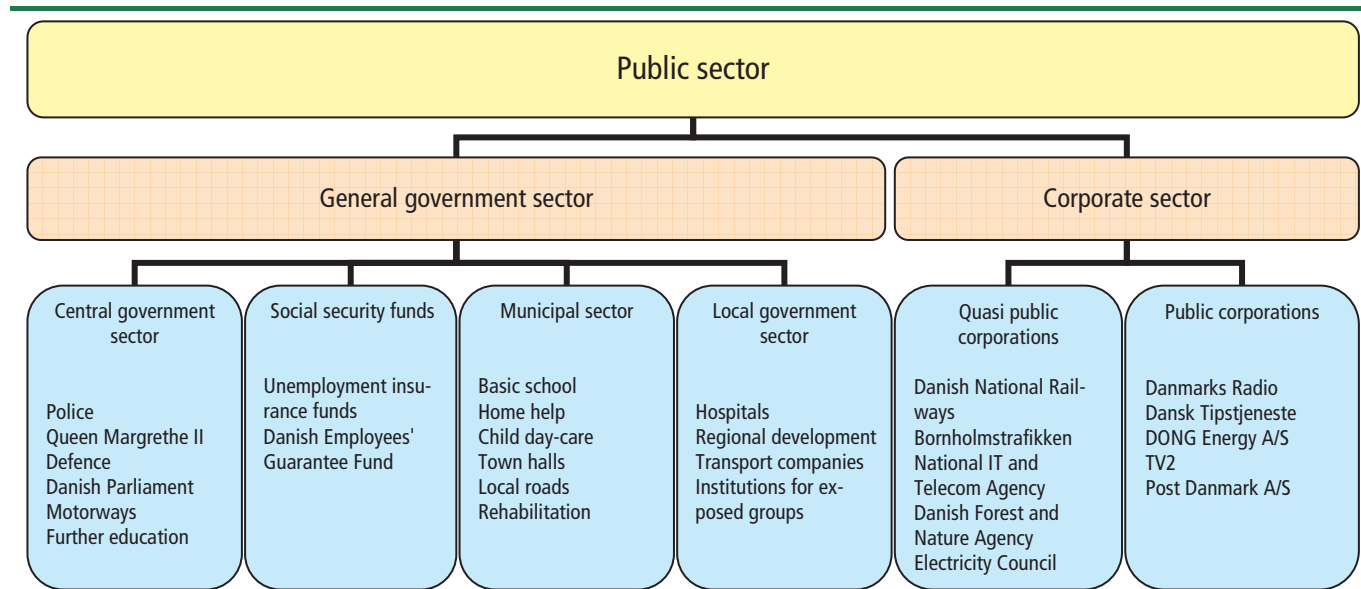
The public sector comprises the general government sector and public enterprises and quasi public corporations (corporate sector).

The general government sector produces non-market services that are primarily funded through taxes. These services are wholly or partially available to private households and enterprises (e.g. day-care institutions, education and hospitals).

The corporate sector is composed of institutions that are run commercially. The difference between public enterprises and quasi public corporations is that they are part of the public system of accounting whose accounts are integrated into state or regional accounts (e.g. municipal utility enterprises), while public corporations are organised as a company or similar according to civil law and are owned or controlled by public authorities (e.g. DONG Energy A/S and the Danish National Railways). This implies that the quasi corporations are 100 per cent controlled by the general government sector, while the public enterprises are controlled to a lesser extent.

In the following, a number of designations are used in describing the public area. It will be explicitly stated if the description also comprises the public corporate sector. Otherwise, figures only relate to the general government sector.

Figure 1 General government sector by areas. 2007



Structural reform of Danish municipalities

The structural reform of Danish municipalities came into force on 1 January 2007 and gave rise to major changes in the public sector. The reform consists of 3 main elements: A new municipal map of Denmark, a new distribution of tasks and a reform of financing and monetary equalization.

The changes in the municipal structure implied that the number of municipalities was reduced from 271 to 98. In addition to this, the counties were abolished and 5 regions were established.

There was at the same time a change in the distribution of tasks between the central government, region and local government. For example, the responsibility of most tasks related to nature and the environment was transferred from the counties to the municipalities, while the general government sector became responsible for, among other tasks, further education, which was transferred from the counties.

Similarly, the redistribution of tasks among the sectors has resulted in an adjustment of the municipal system of monetary equalization reflecting the distribution of the new tasks. Hospitals are to be co-funded by the municipalities.

2. Developments in the public sector

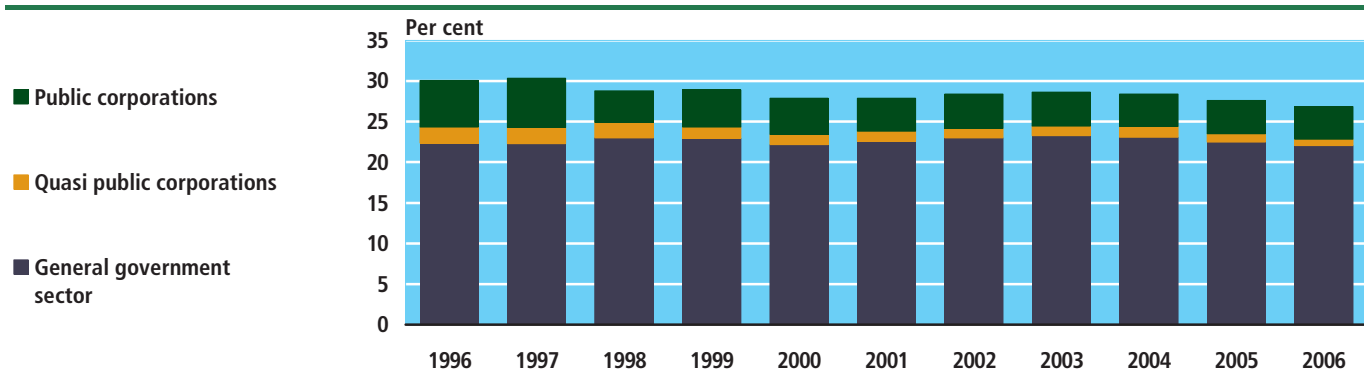
The size of the public sector has remained constant since 1995

Since 1995, compared with the total Danish economy, the size of the public sector has remained constant between 27 and 30 per cent of gross domestic product at factor cost, GDP.

Compensation of employees in the public sector accounts for about 37 per cent of total wages and salaries paid to employees in the Danish economy, while investments have ranged around 13-18 per cent of total investments in the Danish economy during recent years. 90 per cent of expenditure on wages and salaries in the public sector can be ascribed to institutions under the general government sector, while investments are more evenly distributed between market units and the general government sector.

Figure 2

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



See table 415.

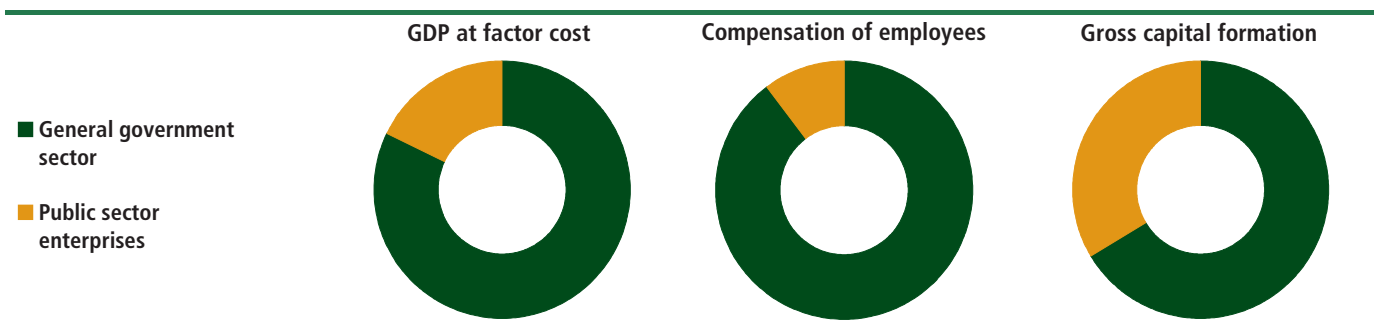
In recent years a number of privatisations within the public corporate sector have been implemented. This has reduced the size of the public sector. TDC A/S is an example of a company that has shifted status from public corporation to private enterprise, and consequently the company is no longer part of the public sector.

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

18 per cent of the public sector's GDP at factor costs were created by public corporations in 2006, but only 10 per cent of total wage and salary costs were paid by the public corporations. At the same time, the public corporations account for 34 per cent of total gross capital formation of the public sector.

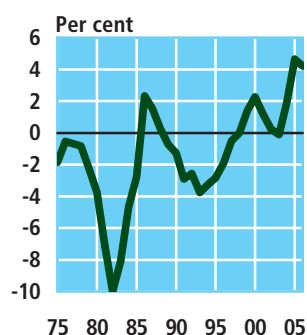
Figure 3

The public sector divided into general government sector and public enterprises. 2006



See table 415.

Figure 4
Public sector surplus (net lending) as a percentage of GDP



See tables 416 and 417.

Surplus on public finances since 1999

The years between 1975 and 1998 were primarily influenced by a deficit on public finances, except for the period between 1986 and 1987 which saw a short period of economic recovery. Since 1999, there has been a surplus on public finances, except for a small deficit in 2003.

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.

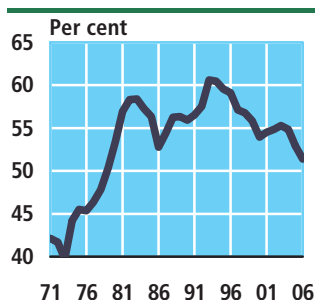
Fall in net debt of the public sector since 1999

A surplus or a deficit on public finances gives rise to a surplus or a deficit on the public balance. The size of net debt is significant to the future economic development by having an impact on the fiscal-policy scope in the future. The municipal and regional sectors are not entitled to incur any debt by themselves. Consequently, the large fluctuations in net debt are primarily due to debt incurred by the central government sector.

Since its peak in 1998, public net debt has declined from 36.3 per cent of GDP to 2.2 per cent of GDP in 2006. The central government sector accounts for the largest fall in net debt, and consequently makes up almost one third of today's total public net debt.

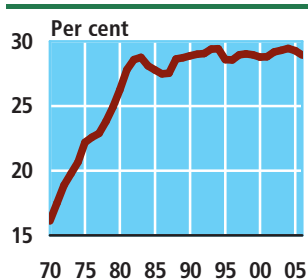
3. General government sector, public expenditure

Figure 5
Current and capital expenditure as a percentage of GDP



See table 416.

Figure 6
Employment in the general government sector as a percentage of total employment



See table 385.

Fall in public expenditure since 1995

The size of the public sector is decided politically and depends on economic and social structure conditions. The expansion of, e.g. education, social conditions and hospitals in the 1970s gave rise to a sharp growth of the public sector. Furthermore, women's participation in the labour market resulted in an increasing demand for child care.

The increase in the proportion of current and capital expenditure of GDP peaked in 1994. Since 1994, there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2006, current and capital expenditure accounted for 51 per cent of GDP.

Stagnation in the number employed by the public sector since 1993

The most important factor of production in connection with public production is labour (e.g. teachers, doctors and employees in public administration). About 2/3 of general government consumption comprise wages and salaries.

In 1970, the number employed by the general government sector amounted to 16 per cent of the total number employed. In 1993 this proportion had increased to about 29 per cent, but has since then remained largely constant.

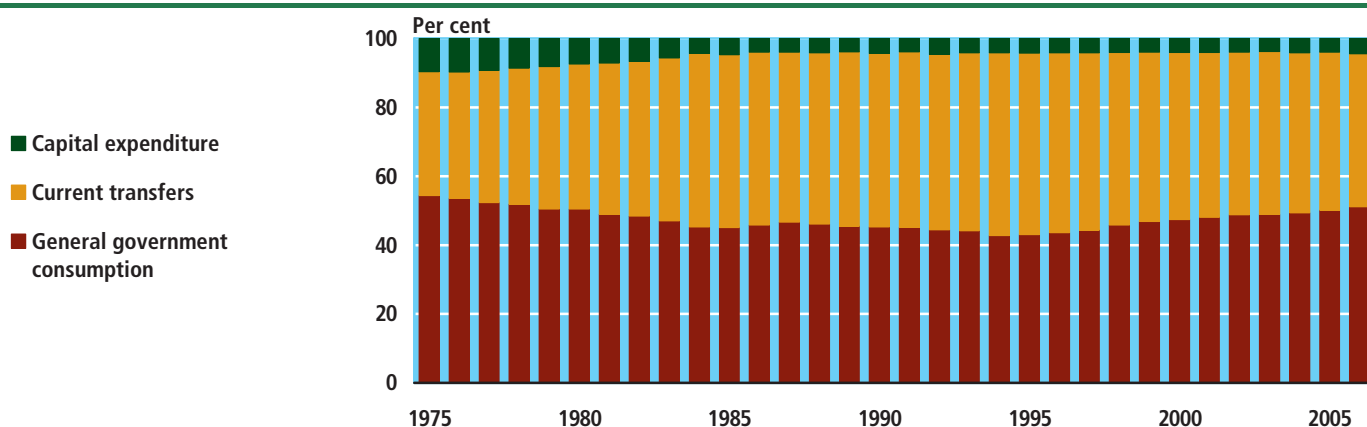
Expenditure by type of transaction

Expenditure by type of transaction shows general government expenditure divided by activities. The distribution of expenditure by type of transaction distinguishes between consumption, current transfers and capital expenditure.

Consequently, expenditure by type of transaction shows whether expenditure covers intermediate consumption, reallocation, or capital formation.

Figure 7

Public expenditure¹ by type of transaction



¹ General government current and capital expenditure, including consumption of fixed capital plus sales of goods and services.

See table 419.

General government consumption mainly comprises salaries and purchases of goods used in the production of services, which are made available to the public. Current transfers are primarily transfers to households, including pensions and unemployment benefits. Capital expenditure covers, e.g. investments in schools, hospitals, and roads.

From 1975 until the mid-1990s, public expenditure accounted for a falling share of total public expenditure, while current transfers accounted for an increasing share. From the mid-1990s until 2006, there was a slight increase in the share of public consumption expenditure, while current transfers accounted for a minor fall. The percentage of capital expenditure has fallen until the mid-1980s, but has since then showed a relatively constant share of public expenditure.

Public expenditure by function

The distribution of expenditure by function distinguishes public expenditure by function. Public expenditure by function provides an overview of the mutual size distribution of expenditure among the individual categories, e.g. health, defence, education, etc.

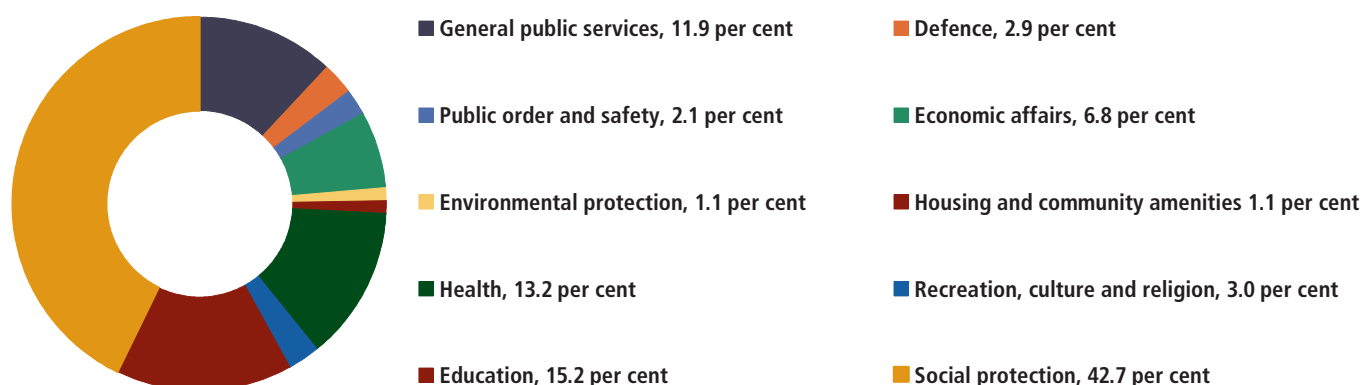
The distribution of expenditure by function has been more or less stable since 1970. However, there has been a slight increase in expenditure on social conditions, which has been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

Expenditure on overall public services along with defence, public order and safety, are categories for which expenditure has historically been the basis for the general government sector. Expenditure on general public services amounts to 11.9 per cent of total public expenditure and comprises general government administration, etc. Defence, public order and safety account for 2.9 per cent and 2.1 per cent, respectively, of the resources.

Education, health and social security are functions which are considered core services in a modern welfare state. 71.1 per cent of expenditure in 2007 was spent on these important functions.

Figure 8

Current and capital expenditure by function. 2007



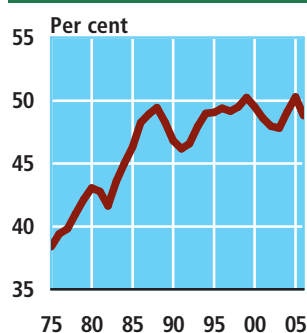
See table 422.

Expenditure on social security accounts for the largest amount of resources (42.7 per cent). This includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 15.2 per cent and 13.2 per cent of total expenditure, respectively.

6.8 per cent of expenditure was spent on economic services, which include especially expenditure on economic, trade, labour market plus transport, communication, and other business services. 1.1 per cent and 3.0 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

4. Funding general government expenditure

Figure 9
Taxes and duties as a percentage of GDP



See table 426.

Taxes as per cent of GDP relatively stable since 1988

General government expenditure is reflected in a similar need for funding where taxes and duties in particular play a decisive role.

In the years from 1975 to 1988 the share of taxes and duties of GDP increased from 38.4 per cent to 49.4 per cent. Since 1988 this proportion has remained almost constant and was 48.8 per cent in 2006.

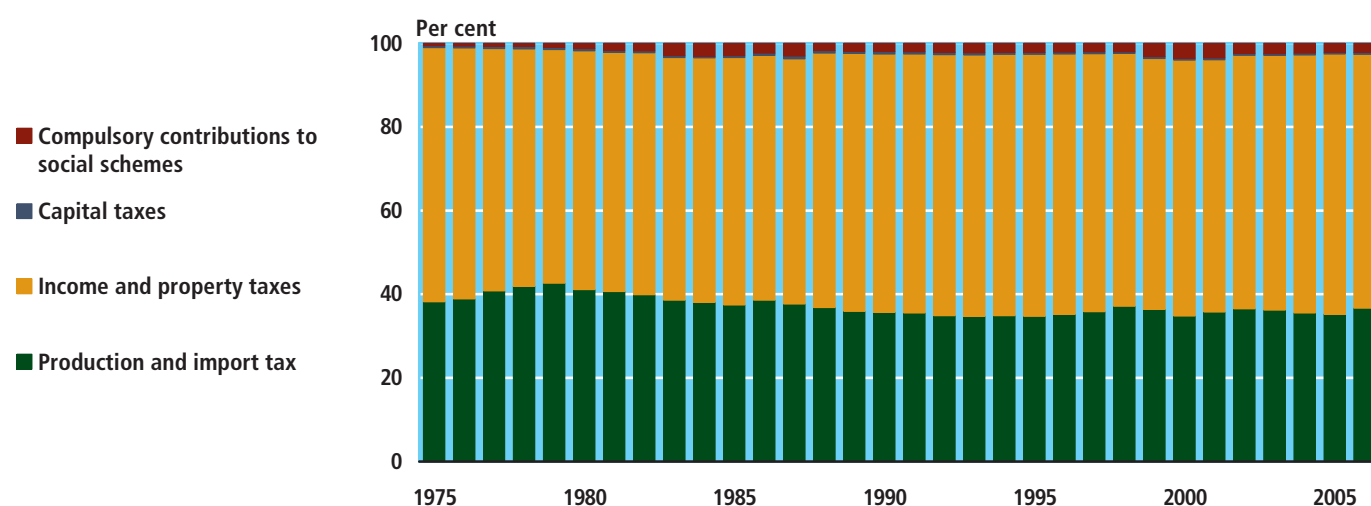
No changes in the tax structure for 30 years

Total taxes can be divided into 4 main types: Income and property taxes, production and import taxes, capital taxes and compulsory contributions to social security schemes.

Income and property taxes account for the largest share of total taxes. Income and property taxes are taxes on incomes earned by individuals and enterprises (e.g. personal taxes, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Figure 10

National accounts distribution of total taxes and duties



See table 426.

Production and import taxes are another large item, which primarily comprise VAT and various selective excise duties. Some production and import taxes are used to influence the behaviour of people and companies (e.g. “green” taxes and duties).

The last two items, capital taxes and compulsory contributions to social schemes, are not significant in terms of revenue. The latter is important in other countries where many welfare benefits are funded by compulsory contributions and where social benefits are granted with reference to people's attachment to the labour market.

5. Distribution of tasks and burden between the sub-sectors

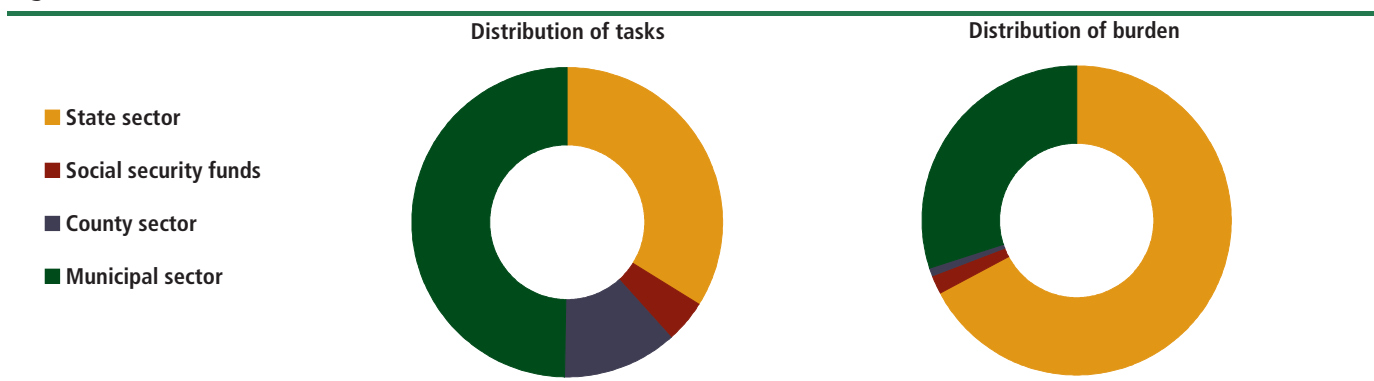
Division of responsibilities between the sub-sectors

The general government sector can be divided into the following sub-sectors: municipalities, regions, the state and social security funds. 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 that is responsible for such tasks in relation to the public. The sector funding the expenditure is shown by the distribution of burden.

The state covers more of the expenditure than the division of responsibilities dictates. Counties (in 2006), 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.

Figure 11

Distribution of tasks and burden between sub-sectors. 2007



6. International comparisons

Size of the public sector in an EU with 27 member (EU27) in 2006

On 1 January 2007, the EU was enlarged by two new Eastern and Central European Countries: Bulgaria and Romania. The previous enlargement of the EU took place on 1 January 2004 and included the following countries: Poland, Czech Republic, Hungary, Slovakia, Estonia, Lithuania, Slovenia, Cyprus, and Malta. The total GDP

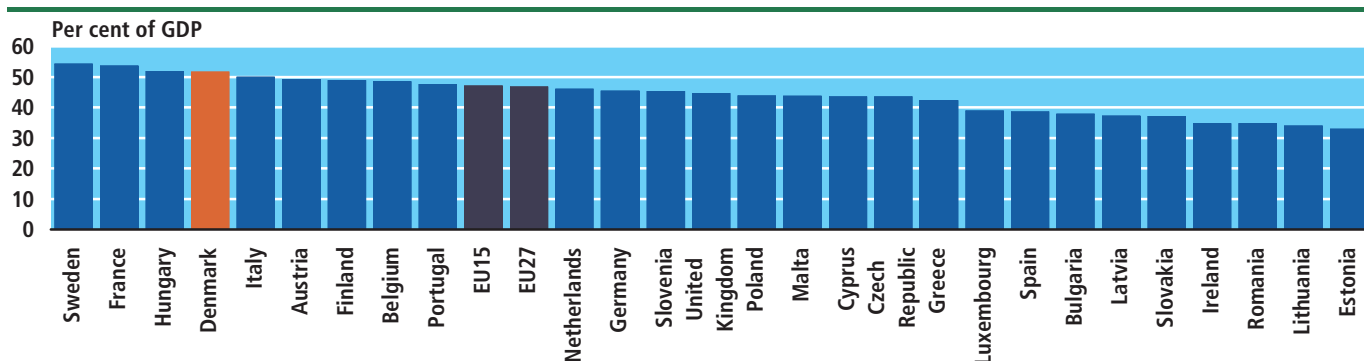
Public finance

of the 12 new EU Member States amounts to 747 billion euros, corresponding to 6.4 per cent of the GDP of the 15 "old" EU Member States (EU15).

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 33.0 per cent (Estonia) to 54.3 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.

Figure 12

Public expenditure as a percentage of GDP in EU15 and EU27. 2006



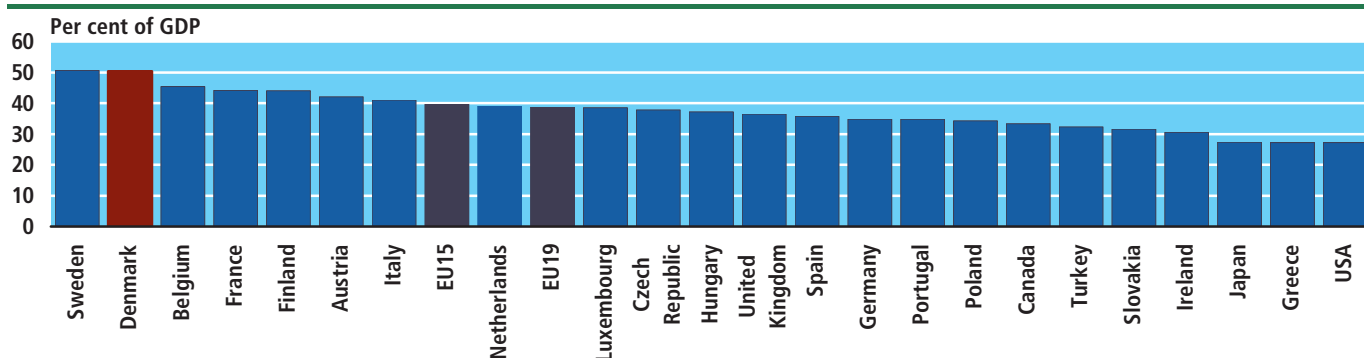
Source: Eurostat.

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. Denmark is only exceeded by Sweden where the tax burden is 50.7 per cent of GDP.

Figure 13

Taxes and duties as a percentage of GDP. 2005



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

Source: OECD.

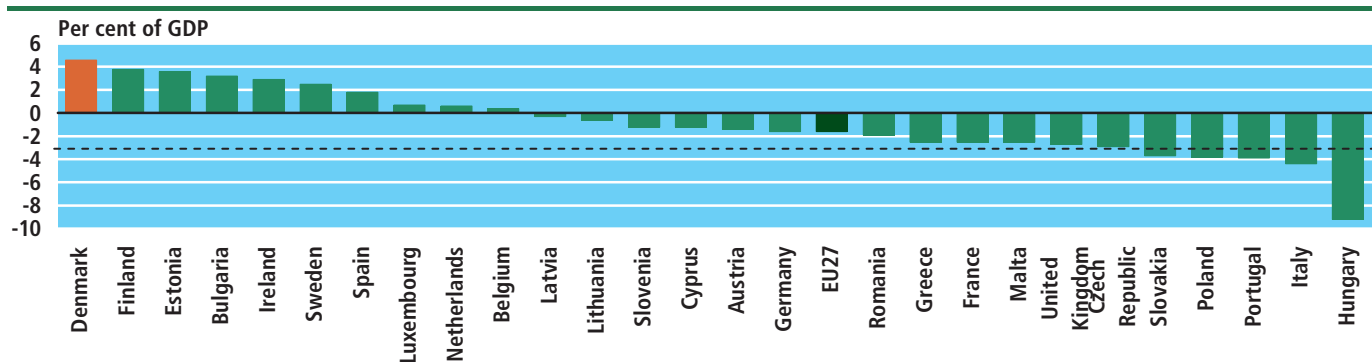
Comparisons between countries should be made with caution, as the tax burden depends, for example, on whether income transfers (old-age pension, etc.) take place as net transfers, gross transfers or allowances. Net transfers are transfers that

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

In the European Economic and Monetary Union (EMU) great importance is attached to sound public finances. The EMU criteria are a guideline for the fiscal-policy situation in the EU and cover the public EMU deficits/surpluses and EMU debt. The EMU criteria prescribe 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.

Figure 14 EMU deficit (-) / EMU surplus (+) as a percentage of GDP in EU27. 2006



The total deficit for EU27 was 1.6 per cent. In 2006 the public EMU surplus was high in, e.g. Denmark, with 4.6 per cent of GDP and in Sweden with 2.5 per cent of GDP. There is a number of countries whose deficit is above the threshold of 3 per cent. Among these countries are Poland and Italy with EMU deficit of 3.8 per cent and 4.4 per cent, respectively.

The total EMU debt of EU27 was 61.4 per cent of GDP in 2006. In other words, the average of EU27 is above the fixed limit of 60 per cent. The EMU debt of Greece and Germany was high with 95.3 per cent and 67.5 per cent of GDP, respectively, while the EMU debt of Estonia and Ireland was low with 4.0 per cent and 25.1 per cent of GDP, respectively. In 2006, Denmark's EMU debt was 30.3 per cent of GDP.

Figure 15 EMU debt as a percentage of GDP in EU27. 2006

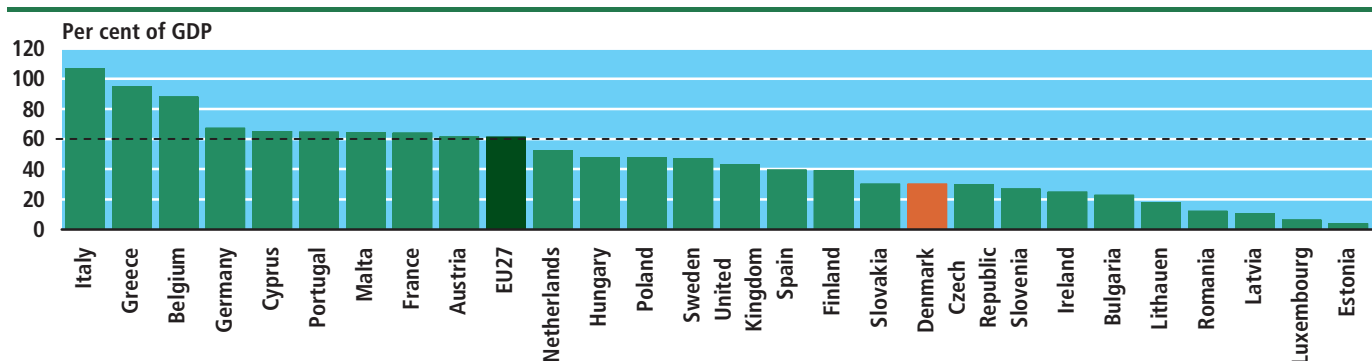


Table 400

Central government finance, summary

	2006*			2007*		
	Operating budget		Capital budget	Operating budget		Capital budget
	Expenditure	Revenue		Expenditure	Revenue	
	DKK mio.					
§ 1. Queen Margrethe II	62.4	-	-	64.3	-	-
§ 2. Members of the Royal House	20.4	-	-	21.1	-	-
§ 3. Danish Parliament	836.6	-	-	844.7	-	-
§ 5. Prime Minister's Department	107.5	-	-	114.6	-	-
§ 6. Royal Danish Ministry of Foreign Affairs	13 119.8	356.2	39.5	14 265.8	559.3	-
§ 7. Ministry of Finance	6 925.6	1 291.1	127.9	9 434.4	1 663.4	102.4
§ 8. Ministry of Economic and Business Affairs	1 336.8	36.9	-	519.3	2.5	-
§ 9. Ministry of Taxation	5 537.4	137.4	-	5 780.6	305.2	-
§ 11. Ministry of Justice	11 944.3	2 482.0	109.3	13 050.3	2 482.0	-
§ 12. Ministry of Defence	18 394.3	23.3	1 881.9	19 178.6	23.3	1 543.1
§ 15. Ministry of Social Affairs	112 378.0	-	3.5	108 482.7	-	-
§ 16. Ministry of the Interior and Health	61 687.3	8.4	-	136 411.2	7.9	-
§ 17. Ministry of Employment	73 256.9	6.0	-	69 077.5	3.6	-
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 300.8	-	5.7	2 156.1	-	-
§ 19. Ministry of Science, Technology and Innovation	14 805.1	416.6	8.7	15 172.0	387.6	-
§ 20. Ministry of Education	32 275.1	36.6	9.1	40 990.8	20.5	-
§ 21. Ministry of Culture	4 359.0	76.6	327.9	5 554.5	126.9	122.4
§ 22. Ministry of Ecclesiastical Affairs	556.9	-	33.6	629.6	-	58.4
§ 23. Ministry of the Environment	1 376.1	50.9	74.3	2 257.4	50.9	153.5
§ 24. Ministry of Food, Agriculture and Fisheries	1 880.9	-	-7.9	2 076.3	-	16.3
§ 27. Ministry of Family and Consumer Affairs	12 151.2	-	-	12 831.7	-	-
§ 28. Ministry of Transport	7 375.7	11 895.8	4 922.9	7 253.7	12 036.8	5 860.6
§ 34. Labour Market Funds	-	87 368.0	-	-	91 893.0	-
§ 35. General reserves	7 577.9	2 266.8	-	9 530.6	2 000.0	-
§ 36. Pensions	14 118.0	-	-	17 148.2	-	-
Total	404 384.0	106 452.6	7 536.4	492 846.0	111 562.9	7 856.7
§ 37. Interests	26 885.1	6 417.9	-	25 905.7	9 680.3	-
§ 38. Taxes and duties	30 106.4	402 532.9	-	31 111.4	504 942.5	-
Total	461 375.5	515 403.4	7 536.4	549 863.1	626 185.7	7 856.7
Surplus	-	54 027.9	-7 536.4	-	76 322.6	-7 856.7
Operating, capital and lending budget	-	46 491.5	-	-	68 465.9	-
§ 40. Bond purchases. etc.	6 937.7	-	-	6 615.0	-	-
§ 41. Changes in investment portfolio. etc.	-	-2 866.0	-	-	-3 888.5	-
§ 42. Repayment of central government debt	37 550.2	-	-	57 962.4	-	-
Total	44 487.9	43 625.5	-862.4	64 577.4	64 577.4	-

Source: Appropriation Act 2007.

For further information visit <http://www.statbank.dk/15> and www.oes-cs.dk/bevillingslove

Table 401 (page 1 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget		Accounts 2005	Budget 2006	Appropriation accounts 2007
		DKK mio.		
§ 1.	Queen Margrethe II	61.5	62.4	64.3
	1. Central government grants	61.5	62.4	64.3
§ 2.	Members of the Royal House	20.1	20.4	21.1
	1. Civil list (appanage)	20.1	20.4	21.1
§ 3.	Danish Parliament	801.2	836.6	844.7
	1. Expenditure in connection with the Danish Parliament	594.7	617.7	612.8
	2. The Ombudsman	40.4	44.2	46.6
	3. Auditing	166.1	174.7	185.3
§ 5.	Prime Minister's Department	112.8	107.5	114.6
	1. Joint expenditure	112.8	107.5	114.6
§ 6.	Royal Danish Ministry of Foreign Affairs	13 383.6	13 119.8	14 265.8
	1. Foreign service, etc.	1 925.1	1 757.1	1 928.6
	2. International organizations	386.1	376.3	381.9
	3. Official assistance to developing countries	10 973.3	10 899.0	11 863.8
	4. Promotion of exports, internationalization and investment efforts	99.1	87.4	91.5
§ 7.	Ministry of Finance	7 878.7	6 925.6	9 434.4
	1. Public economics	4 194.6	3 190.6	5 609.5
	2. Greenland and the Faroe Islands	3 684.1	3 735.0	3 824.9
	Greenland	3 068.6	3 119.5	3 202.1
	The Faroe Islands	615.5	615.5	622.8
§ 8.	Ministry of Economics and Business Affairs	788.7	1 336.8	519.3
	1. Joint expenditure	110.3	181.5	161.1
	2. Industrial adjustment	233.2	214.7	300.8
	3. Industrial promotion and housing construction	189.6	546.0	-472.4
	5. Statistics	233.3	235.4	232.9
	6. Shipping	22.4	159.2	296.9
§ 9.	Ministry of Taxation	4 021.9	5 537.4	5 780.6
	1. Joint expenditure	192.8	204.1	209.0
	2. Administration	3 829.1	5 333.3	5 571.6
§ 11.	Ministry of Justice	11 679.7	11 944.3	13 050.3
	1. Joint expenditure	240.3	224.5	236.5
	2. Administration of police service	7 420.8	7 565.4	8 240.3
	3. Criminal administration system	2 223.1	2 318.9	2 488.9
	4. Administration of justice	1 795.5	1 835.5	2 084.6
§ 12.	Ministry of Defence	18 150.7	18 394.3	19 178.6
	1. Joint expenditure	139.6	138.0	145.3
	2. Military defence	17 285.8	17 546.9	18 283.9
	3. Civil activities	225.4	244.8	254.7
	4. Rescue operations	469.3	438.5	472.8
	5. Conscientious objectors	30.6	26.1	21.9

Source: Appropriation Act 2007.

 For further information visit www.statbank.dk/15 and <http://www.oes-cs.dk/bevillingslove>

Table 401 (page 2 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
§ 15. Ministry of Social Affairs	104 804.9	112 378.0	108 482.7
1. Joint expenditure	8 136.3	8 496.6	2 442.2
2. Individual Housing benefit	7 139.8	7 591.2	7 766.3
Pensioner s Housing benefit	5 948.5	6 277.5	6 418.0
Other Individual Housing benefit	1 457.2	1 587.3	1 615.8
Instalments, depreciations, etc. for rent allowance loans and residents' deposit loans, etc.	-265.9	-273.6	-267.5
3. Cash benefits	1 271.5	1 350.6	1 434.2
Temporary cash benefits, etc.	265.5	305.4	251.4
Help to refugees	100.3	77.5	112.6
Benefits for the care of children	821.3	818.3	869.2
Benefits for the care of disabled adults	82.1	145.9	198.2
Survivor's benefits	2.2	3.5	2.8
4. Subsidized residential construction, urban renewal and housing areas,	1 967.7	1 708.8	1 416.4
Non-profit housing construction	1 371.1	1 204.1	953.9
Private housing construction	436.7	255.7	213.5
Urban renewal and residential	209.9	247.0	247.0
Provisions for non-profit housing construction and housing cooperative dwellings	-	-	-
Provisions for urban renewal and redevelopment	-50.0	-	-
Subsidies for housing areas	-	2.0	2.0
5. Benefits for and care of the disabled	113.9	310.8	113.8
Benefits for and care of the disabled	0.0	-	-
Benefits for and care of the disabled	113.9	310.8	113.8
6. Other social security schemes	1 200.7	1 645.7	1 451.5
Reception centres	372.9	377.0	410.2
Subsidies for full or partial compensation of travelling expenses	0.4	0.4	0.4
Benefits for psychiatric patients who are not hospitalised	205.9	197.9	181.6
Benefits for socially maladjusted groups	621.5	1 070.4	859.3
7. Social security pension payments	84 975.1	91 274.3	93 858.3
Old-age pension	71 274.1	78 792.0	81 547.3
Highest and intermediate early retirement pension	15 778.0	14 687.4	13 955.9
Ordinary early retirement pension	3 735.4	3 719.4	3 525.1
Personal pension supplement	813.3	875.9	848.1
ATP contribution on early retirement pension and supplementary pension	375.1	362.7	416.2
Reservation, early retirement pension reform	2.0	-	-
Transfers from the Social Pension Fund	-8 740.0	-9 570.0	-9 840.0
Early retirement pension	1 737.2	2 406.9	3 405.7
§ 16. Ministry of Interior and Health	54 707.9	61 687.3	136 411.2
1. Joint expenditure	1 136.9	1 142.3	1 524.3
2. Prevention	133.1	147.2	206.4
3. Education and research	216.7	276.7	235.8
4. The primary health service	39.4	23.1	70.8
5. Hospitals, etc.	2 818.0	2 883.9	3 200.3
6. Grants, etc. to local governments	50 363.9	57 214.1	131 173.6
§ 17. Ministry of Employment	75 950.2	73 256.9	69 077.5
1. Joint expenditure	154.8	345.4	345.6
2. Working environment	1 133.7	1 079.9	1 132.7
3. Labour market-related social assistance	57 222.2	53 255.1	47 960.7
Joint expenditure	344.4	374.8	553.1
Unemployment benefit	20 405.2	19 200.0	14 900.0
Early retirement pay	24 147.0	22 397.0	22 044.0
Transitional benefits	509.0	122.6	0.1
Cash benefits	5 627.6	4 945.2	3 726.0

Table 401 (page 3 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
Sickness benefits	6 079.3	6 067.1	6 459.5
Repayments	109.8	148.4	278.0
4. Labour-market services	17 439.5	18 576.5	19 638.5
Joint expenditure	107.2	100.6	104.4
Employment efforts, operation	-	-	962.2
Public employment offices and business services	835.7	812.9	-
Active employment efforts	13 864.2	14 977.2	15 787.9
Active labour market policy	169.2	-	-
Active social policy	2 046.6	2 268.7	2 354.2
Other employment-creating schemes	416.7	417.1	429.8
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 355.0	2 300.8	2 156.1
1. Joint expenditure	371.3	363.0	418.7
2. Asylum applicant	511.6	489.2	470.4
3. Integration	1 472.1	1 448.6	1 267.0
Integration programme and Danish classes	1 307.7	1 202.7	1 052.0
Efforts concerning integration on the labour market	50.4	117.2	89.3
Efforts concerning building areas	44.7	66.5	54.0
Other integration initiatives etc.	69.3	62.2	71.7
§ 19. Ministry of Science, Technology and Innovation	15 419.3	14 805.1	15 172.0
1. Joint expenditure	1 008.2	789.9	411.1
2. Research and further education	12 169.3	11 458.4	11 527.2
3. Danish Research Council and research training	1 217.5	1 417.0	1 933.8
4. Research institutions	423.3	396.1	451.6
5. Information technology, telecommunications	50.2	84.9	62.6
6. Competence and technology	550.7	658.8	785.7
§ 20. Ministry of Education	30 529.9	32 275.1	40 990.8
1. Administration, etc.	1 478.1	1 668.5	1 963.2
2. Basic school	2 262.9	2 348.6	2 363.2
3. Vocationally-oriented youth education	5 808.3	5 967.9	6 450.3
4. General and vocational upper-secondary education	2 174.0	2 183.8	7 890.9
5. Other youth education, etc.	509.2	511.3	496.0
6. Further education, etc.	3 784.4	3 886.3	4 407.1
7. Community education and adult, and further education and training	2 141.8	2 304.2	3 513.4
8. Cross-disciplinary and international activities	670.1	681.0	770.5
9. Assistance schemes, etc.	11 701.1	12 723.5	13 136.2
State Education Fund's financial assistance to students	10 084.4	10 948.3	11 129.9
Transport assistance	158.1	106.0	215.7
Adult education assistance	543.2	758.2	782.0
Other assistance schemes	915.4	911.0	1 008.6

Table 401 (page 4 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
§ 21. Ministry of Culture Affairs	4 197.1	4 359.0	5 554.5
1. Joint expenditure	219.2	310.1	777.5
2. Artistic and literary activities	1 728.9	1 766.2	2 176.3
Financial assistance to artists, authors, etc.	574.0	565.7	644.8
Music	173.1	189.9	228.0
Theatres	605.1	635.6	947.4
Films	376.7	375.0	356.1
3. Preservation and presentation of the cultural heritage	1 417.7	1 445.7	1 740.7
Libraries	615.4	626.4	697.7
Archives, etc.	153.5	178.6	162.5
Museums, ancient monuments, protected buildings etc.	648.8	640.7	880.5
4. Further education	831.8	828.5	848.7
5. Sports and leisure-time facilities	-5.0	4.9	8.4
6. Radio and TV	4.4	3.6	2.9
§ 22. Ministry of Ecclesiastical Affairs	511.0	556.9	629.6
1. Joint expenditure	51.9	52.6	57.9
2. The Danish National Church	459.0	504.3	571.7
§ 23. Ministry of Environment	1 349.6	1 376.1	2 257.4
1. Joint expenditure	234.8	237.7	339.0
2. Environmental protection	422.5	457.4	671.0
3. Environmental surveys	-	-	130.7
4. Forest and nature management	452.0	446.9	873.7
5. Geological research and surveys	133.1	129.5	132.9
6. Map production	107.2	104.6	110.1
§ 24. Ministry of Food, Agriculture and Fisheries	1 328.2	1 880.9	2 076.3
1. Joint expenditure	153.1	169.3	161.1
2. General farming and fishing	765.7	1 097.0	957.1
3. Control, combating of diseases and research	412.2	620.7	965.2
4. Market schemes	-2.8	-6.1	-7.1
§ 27. Ministry of Family and Consumer Affairs	11 818.5	12 151.2	12 831.7
1. Joint expenditure	49.7	265.6	150.5
2. General family and children's affairs	11 129.0	11 304.1	11 820.8
3. Consumer affairs	87.0	75.3	79.9
4. Food and livestock affairs	552.8	506.2	780.5
§ 28. Ministry of Transport	7 440.6	7 375.7	7 253.7
1. Joint expenditure	631.8	524.2	305.5
2. Road traffic	240.5	254.2	392.4
3. Aviation and meteorology	112.2	243.9	260.3
4. Ports, coasts, and ferry services	423.9	214.5	238.1
5. Railway traffic	5 388.2	5 445.8	5 265.6
6. Energy	644.0	693.1	791.8
§ 34. Labour Market Funds	-	-	-
§ 35. General reserves	5 707.3	7 577.9	9 530.6
Reserves, etc.	-	1 773.4	1 420.6
VAT rebates	5 707.3	5 804.5	8 110.0
§ 36. Pensions	13 283.8	14 118.0	17 148.2
1. Civil servants' pensions	2 952.0	3 121.2	5 170.9
2. Employees with civil servants' pensions			
Public limited companies, public utilities etc.	2 552.5	2 707.0	2 829.2
3. State-guarantees pension schemes	6 452.5	6 945.6	7 767.7

Table 401 (page 5 of 5) **Specification of central government finance, current expenditure, net**

Expenditure budget	Accounts 2005	Budget 2006	Appropriation accounts 2007
	DKK mio.		
4. Pension schemes excl. public servants' pensions	0.4	9.7	-1.0
5. Indexed pension schemes	1 276.4	1 290.0	1 330.0
6. Administrative expenditure, etc.	50.1	44.5	51.4
§ 37. Interests	32 709.9	26 885.1	25 905.7
1. Interest on central government debt	29 544.8	24 489.0	23 497.3
Domestic central government debt	27 823.6	22 696.6	21 122.1
Foreign central government debt	1 721.2	1 792.4	2 375.2
2. Regulation of provisions	3 165.1	2 396.1	2 408.4
§ 38. Taxes and duties	27 898.0	30 106.4	31 111.4
1. Taxes on income and wealth	12 895.8	13 100.0	13 400.0
Family allowance	12 895.8	13 100.0	13 400.0
2. Customs and excise duties	-66.0	-62.6	-84.0
Duties on motor vehicles	-68.8	-64.0	-84.0
Other excise duties	2.8	1.4	-
4. EU schemes	15 068.2	16 646.2	17 383.7
6. Transfer to other sections	-	422.8	411.7
Total current expenditure, net	446 910.2	461 375.5	549 863.1

Table 402 **Central government debt and borrowing**

	1995	2000	2005*	2006*
	per cent of GDP			
Total central government debt¹	75.5	55.0	39.2	32.5
Domestic debt	63.7	48.4	33.4	27.7
Foreign debt	11.8	6.6	5.9	4.9
	DKK mio.			
Total central government borrowing	149 876	76 095	46 446	18 591
Domestic debt	137 173	65 672	30 925	16 168
Foreign debt	12 703	10 423	15 521	2 423

¹ Government gross debt, nominal values.

Table 403

Central government assets and liabilities

	2005		2006	
	1 January	31 December	1 January	31 December
DKK in million				
Assets				
Assets, total	604 492.9	604 166.3	606 575.5	646 601.1
Fixed assets	282 107.4	288 458.3	288 155.8	304 348.1
Properties and plants, total	141 099.4	145 049.5	144 038.4	149 080.4
Lending and accounts receivable	132 548.9	137 066.8	137 654.1	147 797.7
Securities	9 140.8	7 509.6	7 630.9	7 615.7
Loss on bond issue, government loans	-681.8	-1 167.7	-1 167.7	-145.7
Domestic government debt	-2 045.2	-2 594.5	-2 594.5	-1 931.2
Foreign government debt	171.6	179.0	179.0	120.3
Relending	1 191.8	1 247.8	1 247.8	1 665.2
Current assets	176 198.1	167 862.6	170 574.5	195 010.7
Operating assets	6.2	-	-	-
EU intervention stocks	-	116.7	116.7	121.9
Stock-in-trade	16 055.5	15 456.2	17 791.0	16 287.4
Debtors	80 865.6	73 750.0	74 102.1	60 864.9
Accounts with Danmarks Nationalbank	56 767.9	50 335.5	50 335.5	67 592.9
Ministry of Finance's ordinary account	56 702.1	50 355.5	50 355.5	67 586.3
Government institutions' accounts with Danmarks Nationalbank	65.8	-20.0	-20.0	6.6
Liquid balance	22 502.8	28 204.1	28 229.1	50 143.5
Other assets	146 187.3	147 845.4	147 845.2	147 242.2
Assets of special funds	146 187.3	147 845.4	147 845.2	147 242.2
Social Pension Fund	145 205.1	143 025.7	143 025.7	139 935.0
Other funds	982.2	4 819.7	4 819.4	7 307.2
Liabilities				
Liabilities, total	604 492.9	604 166.3	606 575.5	646 601.1
Net capital	-380 907.2	-303 560.9	-323 215.5	-224 916.4
Balance	-380 907.2	-303 560.9	323 215.5	-224 916.4
Long-term debt	660 877.4	589 321.6	591 772.8	537 366.9
Domestic government debt	535 955.6	456 387.2	456 387.2	411 757.6
Foreign government debt	83 911.9	90 681.0	90 681.0	79 818.9
Mortgage debt	28.6	26.5	26.6	24.4
Other long-term debt	39 037.7	40 139.1	42 597.9	43 686.1
Donations	1 943.6	2 087.7	2 080.1	2 079.9
Short-term debt	178 335.3	170 560.2	190 173.0	186 908.3
Short-term domestic government debt	68 602.0	60 092.0	60 092.0	42 660.0
Short-term foreign government debt	16.6	-	-	-
Periodic interest on government debt	5 866.1	3 381.3	3 381.3	1 760.4
Renounced commitment	74 626.7	76 116.5	95 101.0	97 142.1
Account with special funds	123.3	5.5	5.5	5.5
Creditors	24 848.1	23 934.6	24 464.6	37 334.1
Monetary liabilities concerning holiday pay	4 252.4	7 030.4	7 128.6	8 006.2
Other liabilities	146 187.3	147 845.4	147 845.2	147 242.2
Capital for special funds	146 187.3	147 845.4	147 845.2	147 242.2

Source: Government accounts 2005 and 2006.

For further information visit www.statbank.dk/15

Table 404

Central government net borrowing requirement

	2005	2006
	DKK mio.	
Net borrowing requirement	-75 851	-90 239
+Discount on new issue, foreign loans	83	0
+Revaluation of foreign loans, etc.	-1 103	-2 244
+Discount on new issues, domestic loans	-195	1029
+Changes in the social pension fund stock of government loans	-3 836	-476
=Change in central government debt	-80 902	-91 930
Total indebtedness of central government per 31 December	429 228	337 298
Total domestic debt, net	338 547	257 970
Bonded debt, total	456 387	411 379
a. Ordinary bonds	440 351	428 796
b. Short-term debt certificates	33 980	-
c. Premium bonds	200	200
d. Swaps	-18 144	-17 617
The Social Pension Fund stock of government bonds	-124 635	-125 111
Liabilities to Danmarks Nationalbank, net	-53 297	-70 958
Treasury bills	60 092	42 660
Total foreign bonded debt, net	90 681	79 819
Total domestic and foreign borrowing¹	52 879	1 334
Repayment of domestic and foreign loans, total	128 800	91 600
a. Repayment of domestic loans	119 500	78 600
b. Repayment of foreign loans	9 300	13 000
Domestic borrowing, total	37 357	-1 089
a. Ordinary bonds	30 925	16 168
b. Borrowing from Danmarks Nationalbank	6 433	-17 257
Foreign borrowing	15 521	2 423

¹ At nominal value.

Source: Government accounts.

Table 405

Expenditure and revenue of social security funds

	Unemployment insurance funds		Employees' Guarantee Funds		All social security funds	
	2006*	2007*	2006*	2007*	2006*	2007*
Current expenditure	52 799	48 211	241	305	53 040	48 516
Consumption expenditure	3 044	3 105	30	33	3 074	3 138
Real interest, etc.	-	-	-	1	-	1
Income transfers to households	36 656	32 214	211	271	36 867	32 485
Income transfers to central government	13 099	12 892	-	-	13 099	12 892
Current revenue	54 531	51 051	619	441	55 150	51 492
Interests and dividends, etc.	96	102	20	42	116	144
Compulsory contributions	16 341	17 404	468	227	16 809	17 631
Transfers from central government	38 094	33 544	-	-	38 094	33 544
Other current transfers	-	1	131	172	131	173
Current surplus (gross saving)	1 732	2 840	378	136	2 110	2 976
Capital outlays, net	1 813	1 690	-	-	1 813	1 690
Overall surplus (net lending)	-81	1 150	378	136	297	1 286

For further information visit www.statbank.dk/off3

Table 406

Local government accounts. 2006

	Counties ^{1,6}		Copenhagen, Frederiksberg and Bornholm		Other municipalities		All Denmark ^{1,6}	
	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue	Expen- diture	Revenue
	DKK mio.							
Balance, total	134 750	134 750	53 111	53 111	295 747	295 747	483 608	483 608
Current items, total	122 307	28 751	49 269	6 352	262 861	56 412	434 437	91 515
Housing and community amenities	850	320	1 691	722	5 859	2 198	8 400	3 240
Public utilities etc.	-	-	565	536	15 716	18 680	16 281	19 216
Traffic and infrastructure etc.	5 078	2 164	846	823	7 146	2 756	13 070	5 743
Education and culture	13 966	4 208	5 988	678	53 011	7 042	72 965	11 928
Of which								
Primary and lower secondary	5 061	2 963	3 920	228	44 240	5 630	53 221	8 821
Hospital services and public health insurance	74 284	9 686	10 005	52	•	•	84 289	9 738
Social and health services	21 511	11 472	25 848	3 190	157 240	22 654	204 599	37 316
Of which:								
Public assistance and care	13	-	2 711	38	12 402	198	15 126	236
Child day care	570	503	5 188	1 324	27 932	7 338	33 690	9 165
Residential care and preventative measures for children	4 165	2 269	1 591	140	9 114	1 631	14 870	4 040
Institutions and measures for elderly or handicapped	11 427	6 344	7 427	1 098	47 791	10 099	66 645	17 541
Early retirement pension and personal supplements	-	-	2 455	26	21 126	710	23 581	736
Daily-cash unemployment benefits	-	-	1 121	12	8 518	184	9 639	196
Cash help (Liability services)	-	-	995	0	3 198	8	4 193	8
Rent allowances etc.	3	0	1 412	33	9 844	306	11 259	339
Labour-market measures etc.	341	75	679	84	3 197	423	4 217	582
Other social and health services	4 992	2 281	2 269	435	14 118	1 757	21 379	4 473
Administration etc.	6 618	901	4 326	351	23 889	3 082	34 833	4 334
State refunds, total	•	486	•	4 732	•	32 141	•	37 359
Capital items, total	5 976	615	1 696	590	19 672	10 517	27 344	11 722
Housing and community amenities	175	283	624	557	5 084	8 073	5 883	8 913
Public utilities etc.	-	-	9	1	3 403	972	3 412	973
Traffic and infrastructure etc.	1 302	80	263	21	1 845	247	3 410	348
Education and culture	666	3	490	1	3 233	225	4 389	229
Hospital services and public health insurance	2 347	84	1	•	•	•	2 348	84
Social and health services	1 304	83	225	3	3 798	535	5 327	621
Administration etc.	182	82	84	7	2 309	465	2 575	554
Interests²	644	381	264	4 023	2 402	1 854	3 310	6 258
Repayment of loans	1 919	•	329	•	3 852	•	6 100	•
Financing	3 904	99 399	1 553	41 553	6 960	195 334	12 417	336 286
Loans	•	4 496	•	47	•	6 778	•	11 321
General grants	-	15 066 ³	-	7 282 ⁴	-	42 281	-	64 629 ³
Settlement of VAT	3 904	•	1 553	•	6 960	•	12 417	•
Taxes to counties and municipalities	-	79 837	-	34 224	-	146 275	-	260 336
Financial changes⁵	-	5 118	-	-4 139	-	-511	-	468

Note: Expenditure is exclusive VAT.

¹ Including Greater Copenhagen Authority. ² Excluding capital losses in connection with loans. In 2006, the capital losses amounted to DKK 107 mio. ³ Including contributions to Greater Copenhagen Authority Council and equivalent revenue of the Development Council. ⁴ Including contributions to Greater Copenhagen Authority Council. ⁵ Financial changes in the municipal sector are accounted for by an increase in liquidity of DKK 3.6 billion. ⁶ There has been a minor correction to data compared to previous publication.

For further information visit www.statbank.dk/reg31

Table 407

Current and capital expenditure and revenue of local government^{1,4}.
2006

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Hospital services and public health insurance	Social and health services	Admini- stration etc.	Total
	DKK mio.							
Net expenditure, total	2 129	-499	10 390	65 193	76 818	171 994	32 518	358 543
Gross expenditure, total	14 282	19 693	16 481	77 350	86 641	209 926	37 408	461 781
Compensation of employees²	2 813	1 677	3 271	45 077	30 473	78 880	20 959	183 150
Intermediate consumption	2 325	6 224	2 097	5 299	9 266	9 021	1 924	36 156
Food	31	4	6	325	317	1 693	165	2 541
Fuels and lubricants	505	5 040	695	1 267	711	1 298	263	9 779
Purchase of land and buildings	1 188	43	192	103	52	463	7	2 048
Acquisitions	78	91	179	169	941	256	212	1 926
Other consumption goods	523	1 046	1 025	3 435	7 245	5 311	1 277	19 862
External services	7 969	11 361	9 825	21 770	27 246	41 681	11 234	131 086
VAT-exempt services	1 542	1 552	3 923	4 092	6 421	10 976	2 505	31 011
Building contractors and craftsmen	3 500	4 203	3 953	4 348	2 082	5 103	958	24 147
Payments to central government	35	104	43	4 097	1 479	70	8	5 836
Payments to other local authorities	158	20	382	6 010	14 136	18 622	474	39 802
Other services	2 734	5 482	1 524	3 223	3 128	6 910	7 289	30 290
Grants and transfers	964	258	1 632	5 015	19 594	80 053	3 559	111 075
Civil servant pensions	160	245	92	437	731	461	2 748	4 874
Other transfers to persons	66	8	19	869	18 824	77 918	159	97 863
Other grants and transfers	738	5	1 521	3 709	39	1 674	652	8 338
Financial expenses	186	173	14	0	1	66	0	440
Internal expenditure and revenue³	25	-	-358	189	61	225	-268	-126
Regarding compensation of employees	224	-	760	156	17	1 943	36	3 136
Regarding intermediate consumption	8	-	22	8	1 254	85	10	1 387
Regarding services	164	-	622	322	528	576	94	2 306
Internal revenue	-371	-	-1 762	-297	-1 738	-2 379	-408	-6 955
Gross revenue, total	12 153	20 192	6 091	12 157	9 823	37 932	4 890	103 238
Revenue	11 982	20 063	6 068	12 056	9 225	36 976	4 781	101 151
Rent received	963	1	12	97	91	1 328	64	2 556
Sales of goods and services	906	10 766	3 614	3 066	893	12 653	546	32 444
Payments from central government	205	13	208	687	1 067	1 016	217	3 413
Payments from other local authorities	200	13	382	6 320	5 956	18 607	935	32 413
Other revenue	9 708	9 270	1 852	1 886	1 218	3 372	3 019	30 325
Financial receipts	171	129	23	101	598	956	109	2 087

Note: Expenditure is exclusive VAT.

¹ Including Greater Copenhagen Authority Council. ² Income deducted from the Daily Cash Benefits Fund. ³ Internal expenditure and revenue are transfers within the individual municipality unit. ⁴ There has been a minor correction to data compared to previous publication.For further information visit www.statbank.dk/reg11

Table 408

Balance and liabilities of local authorities. 2006

	Counties ¹	Copenhagen, Frederiks- berg and Bornholm municipalities	Other muni- cipalities	All Denmark ¹
	DKK mio.			
Assets, total	12 868	34 963	76 258	124 089
Liquid assets	-1 022	3 039	9 436	11 453
Of which:				
Cash in hand	24	19	50	93
Bank deposits etc.	-2 271	-93	-629	-2 993
Mortgage credit association bonds	1 224	2 161	7 582	10 967
Local government bonds	0	-	346	346
Central government bonds etc.	1	825	1 853	2 679
Liquid assets issued in other EU-countries	0	127	234	361
Short-term claims on central govt.	1 158	485	1 542	3 185
Other short-term claims	7 002	5 937	18 937	31 876
Long-term claims	4 312	25 380	37 074	66 766
Advances concerning utilities etc.	0	-242	-1 808	-2 050
Assets concerning settlement of debt for others	-0	54	976	1 030
Assets of trust funds etc.	1 418	310	10 101	11 829
Liabilities, total	12 868	34 963	76 258	124 089
Short-term debt to banks	665	45	1 623	2 333
Short-term debt to central government	13	2 165	3 285	5 463
Other short-term debt	11 989	2 109	25 281	39 379
Long-term debt	16 158	4 835	60 553	81 546
Of which:				
Domestic debt, total	16 158	3 192	60 504	79 854
Of which:				
Non-profit institutions with contract	271	281	593	1 145
Central govt. and Mortgage Bank	2 400	6	93	2 499
Other municipalities and counties	3	0	100	103
Local Gov. Pension Fund	-	-	15	15
Other insurance companies	-	-	-	-
Mortgage credit	108	403	981	1 492
Local Gov. Credit Association	10 767	1 557	32 670	44 994
Banks	634	31	3 085	3 750
Public issues of bonds	-	-	-	-
Other domestic long-term debt	2	259	571	832
Long-term debt, dwellings for the elderly	358	537	15 513	16 408
Long-term debt, gains from ferry service	109	-	225	334
Debt concerning financially leased assets	1 506	118	6 658	8 282
Foreign debt, total	-	1 643	49	1 692
Of which:				
Public issues of bonds	-	1 635	-	1 635
Other foreign long-term debt ²	-	8	49	57
Liabilities of trust funds etc.	1 565	340	11 130	13 035
Liabilities concerning settlement of debt to others	0	54	2 251	2 305
Balance account	-17 522	25 415	-27 865	-19 972

¹ Including Greater Copenhagen Authority. ² 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

Table 409

Accounts of counties. 2006

	Expenditure (gross)				Revenue			Expenditure – revenue = Financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items Total	Total ¹	Of which		Liquid funds		Long- term liabilities	
	Total	Of which			Current and capital items	Taxes				
	Hospital services and public health insurance	Social and health services								
DKK mio.										
All counties	124 741	75 093	21 715	5 973	123 165	29 852	79 837	-4 387	-1 022	14 652
Copenhagen Development Council	2 865	-	-	54	3 088	1 402	-	135	225	250
Copenhagen County	16 205	10 440	2 696	730	15 327	3 723	13 197	-965	331	3 810
Frederiksborg County	8 768	5 431	1 861	200	8 640	1 670	7 580	-328	-584	1 039
Roskilde County	5 631	3 689	874	141	5 399	1 220	4 460	-285	-84	666
West Zealand County	8 597	5 437	1 630	243	8 451	2 412	4 836	-245	-408	1 056
Storstrøms County	7 485	4 262	1 774	332	7 626	2 093	4 006	11	-42	806
Funen County	13 373	8 015	2 040	603	12 663	3 043	7 440	-1 103	19	918
South Jutland County	5 906	3 726	899	548	6 024	975	3 752	-221	-258	642
Ribe County	5 097	3 177	947	184	5 101	854	3 460	-180	53	347
Vejle County	9 304	5 445	1 708	671	8 935	2 274	5 485	-667	-140	1 394
Ringkøbing County	6 416	3 797	1 161	790	6 859	1 250	4 206	117	-27	948
Århus County	17 355	10 700	2 915	819	17 442	5 394	10 432	-130	115	1 178
Viborg County	5 997	3 589	1 207	341	5 896	1 268	3 597	-442	-377	412
North Jutland County	11 742	7 385	2 003	317	11 714	2 274	7 386	-84	155	1 186

Note: Expenditure is exclusive VAT.

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

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

Table 410 (page 1 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expenditure – revenue = Financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items Total	Total ²	Of which			Liquid funds	Long- term liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
All municipalities	318 171 ¹	60 523	184 201	21 443	338 151	110 746	180 499	7 236	12 474	58 614
Copenhagen	39 878	4 657	21 094	1 380	43 962	9 290	26 854	3 173	2 162	2 620
Frederiksberg	6 644	966	3 268	276	7 623	1 517	5 637	845	882	1 448
Copenhagen County, total	36 114	7 633	21 133	2 454	37 252	11 835	24 180	-225	2 012	5 836
Albertslund	2 148	436	1 145	46	2 179	802	944	20	88	437
Ballerup	3 031	571	1 883	129	3 198	1 004	1 790	5	167	472
Brøndby	2 232	453	1 429	126	2 282	664	1 087	75	172	364
Dragør	617	129	362	22	670	162	565	31	21	197
Gentofte	3 638	739	2 089	601	2 921	1 163	3 527	-992	250	398
Gladsaxe	3 684	765	2 174	265	3 859	1 233	2 340	36	180	486
Glostrup	1 288	259	728	70	1 405	470	768	80	60	223
Herlev	1 640	362	1 010	66	1 724	555	892	54	79	72
Hvidovre	2 773	487	1 788	192	2 881	734	1 679	-84	46	380
Høje Tåstrup	2 747	649	1 594	145	3 024	855	1 640	143	121	628
Ishøj	1 506	371	768	113	1 508	530	619	30	38	526
Ledøje-Smørum	481	147	244	64	549	161	406	4	53	104
Lyngby-Tårnbæk	2 826	652	1 588	207	2 955	920	2 166	46	79	414
Rødovre	2 247	430	1 356	113	2 265	710	1 211	-20	-	430
Søllerød	1 610	391	916	47	1 811	470	1 901	155	190	374
Tårnby	2 052	421	1 190	144	2 205	694	1 303	87	370	1
Vallensbæk	608	167	292	49	692	310	485	24	38	192
Værløse	986	204	577	55	1 124	398	857	81	60	138
Frederiksborg County, total	21 545	4 718	12 137	1 762	22 959	7 801	13 866	565	598	5 478
Allerød	1 201	336	613	154	1 206	307	970	0	-86	179
Birkerød	1 131	279	665	141	1 219	338	998	75	4	256
Farum	1 136	263	600	40	1 145	398	804	-84	25	869
Fredensborg-Humlebæk	1 097	229	628	42	1 136	362	788	3	-25	232
Frederikssund	1 035	259	594	118	1 140	396	632	7	100	196
Frederiksværk	1 282	258	749	220	1 476	526	631	-26	21	662
Græsted-Gilleleje	1 059	246	610	148	1 279	416	676	197	151	347
Helsingør	1 000	178	598	51	1 013	314	649	5	53	138
Hillerød	3 982	703	2 279	145	4 114	1 454	2 183	55	278	710
Hundested	2 484	502	1 306	271	2 570	1 072	1 349	-119	51	515
Hørsholm	563	114	336	60	687	268	305	116	-12	77
Jægerspris	1 247	290	688	61	1 301	364	1 241	189	42	91
Karlebo	517	94	334	16	567	194	289	32	-6	134
Skibby	1 170	278	669	25	1 243	443	672	23	-22	278
Skævinge	399	73	253	30	410	139	211	-19	-11	154
Slangerup	325	81	185	88	357	120	177	23	-35	63
Stenløse	474	120	272	41	513	143	309	-2	-40	242
Ølstykke	689	185	378	54	775	285	517	93	67	177
	754	230	380	57	808	262	465	-3	43	158

Note: Expenditure is related to municipalities, excluding VAT.

¹ Incl. hospital service for Copenhagen (DKK 7,728 mio.) and Frederiksberg (DKK 1,561 mio.). ² Includes current and capital expenditure, state refunds, general subsidies, tax income, net interest income, net loans, and net expenditure on VAT settlement schemes.

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

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

Table 410 (page 2 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expendi- ture – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
Roskilde County, total	12 884	3 032	7 126	855	13 654	4 758	7 844	76	553	2 846
Bramsnæs	492	109	292	13	482	134	307	-26	47	145
Greve	2 474	614	1 389	97	2 558	796	1 602	18	71	493
Gundsø	713	198	391	55	757	184	559	27	-3	155
Hvalsø	417	108	217	29	432	147	251	4	33	93
Køge	2 359	533	1361	173	2 549	902	1 213	41	-23	254
Lejre	381	113	204	74	395	127	297	1	22	57
Ramsø	414	100	251	3	398	117	259	-17	-10	54
Roskilde	3 464	690	1 805	216	3 636	1 509	1 905	41	241	997
Skovbo	744	185	434	72	875	380	404	-111	46	202
Solrød	919	266	486	58	1 002	265	742	75	115	210
Vallø	507	116	296	65	570	197	305	23	14	186
West Zealand County, total	17 238	3 477	10 597	1 202	18 331	6 382	8 923	383	67	4 021
Bjergsted	447	86	287	23	471	158	221	-0	-15	111
Dianalund	427	83	278	51	512	163	202	69	-39	166
Dragsholm	817	153	546	39	858	304	420	2	-43	157
Fuglebjerg	342	74	208	27	368	112	172	9	2	70
Gørlev	356	66	226	20	362	118	201	4	-12	102
Hashøj	328	59	206	7	326	101	167	-5	6	74
Haslev	761	167	455	46	829	231	455	53	-22	304
Holbæk	1 912	416	1 174	118	2 148	779	1 059	128	161	506
Hvidebæk	290	58	181	8	284	83	147	-9	-7	39
Høng	433	84	280	14	452	154	214	11	21	37
Jernløse	290	65	175	45	329	97	168	13	8	74
Kalundborg	1 453	231	781	127	1 513	615	684	37	-18	258
Korsør	1 148	209	717	59	1 188	398	577	-8	31	384
Nykøbing-Rørvig	457	62	307	91	509	194	254	-17	-10	104
Ringsted	1 793	429	1 030	150	1 863	642	900	29	-30	412
Skælskør	662	140	381	21	675	225	357	-7	25	110
Slagelse	2 065	410	1 339	76	2 104	740	1 011	-8	-6	409
Sorø	828	163	517	91	947	363	473	62	101	274
Stenlille	333	77	206	21	352	117	144	21	-51	104
Svinninge	334	78	207	48	388	138	181	6	30	54
Tornved	547	126	321	31	569	204	259	7	8	79
Trundholm	713	133	463	66	767	281	382	-5	-74	81
Tølløse	502	108	312	23	517	165	275	-9	1	112
Storstrøm County, total	15 115	2 781	9 254	1 005	15 757	5 794	7 079	185	339	4 158
Fakse	701	125	462	49	769	308	356	18	39	134
Fladså	370	87	214	49	407	151	196	-14	16	80
Holeby	257	43	170	6	263	80	113	0	-5	32
Holmegård	396	93	232	29	303	158	117	-121	20	111
Højreby	244	44	153	7	246	80	110	-4	10	43
Langebæk	305	64	185	22	333	109	161	14	39	84
Maribo	701	134	408	23	761	321	310	41	86	116
Møn	635	116	403	39	671	233	317	22	33	172

Table 410 (page 3 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expendi- ture – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
Storstrøm County (continued)										
Nakskov	1 164	169	730	55	1 180	485	419	9	-20	584
Nykøbing-Falster	1 588	273	902	64	1 581	627	669	-43	6	429
Nysted	312	63	182	2	300	97	133	-14	-1	74
Næstved	2 686	488	1 659	242	2 853	1 078	1 368	116	145	1 065
Nørre Alslev	469	96	293	24	478	136	232	2	4	77
Præstø	397	75	248	22	450	156	211	36	-8	104
Ravnsborg	361	42	235	3	356	114	152	-8	-20	140
Rudbjerg	205	29	130	6	205	70	92	-5	-2	37
Rødby	448	66	297	18	453	153	184	1	-13	56
Rønnede	365	76	216	35	378	123	203	8	-13	75
Sakskøbing	529	80	363	31	546	190	238	-15	-13	145
Stevns	604	133	358	48	630	205	330	5	22	95
Stubbekøbing	382	64	255	56	469	148	160	77	6	145
Suså	428	107	251	27	446	153	235	-9	20	74
Sydfalster	347	65	208	28	372	112	212	15	37	31
Vordingborg	1 221	249	700	120	1 307	507	561	54	-49	255
Bornholm regional municipality, total										
Bornholm	3 586	537	1 599	41	3 520	869	1 731	-112	-5	652
Funen County, total										
Assens	606	115	379	12	609	200	296	-22	-27	211
Bogense	348	68	219	49	379	139	171	-17	4	75
Broby	346	78	211	17	351	118	170	-11	-14	14
Egebjerg	477	107	279	54	497	158	220	-9	-2	82
Ejby	522	103	330	16	539	176	250	-4	6	78
Fåborg	922	158	604	29	937	284	482	-3	-27	107
Glamsbjerg	313	80	182	12	324	109	156	0	10	71
Gudme	362	74	237	15	367	128	153	1	-4	51
Hårby	249	54	152	20	247	73	131	-7	5	82
Kerteminde	631	142	332	34	647	252	325	11	41	221
Langeskov	341	75	190	17	364	131	170	9	28	111
Middelfart	1 120	225	680	154	1 279	473	642	77	-32	210
Munkebo	359	75	219	26	397	153	159	9	8	81
Nyborg	1 048	181	708	57	1 117	347	608	17	60	209
Nørre Åby	269	59	167	29	280	89	160	-2	-3	41
Odense	10 964	2 151	6 552	664	11 444	4 093	5 431	94	760	1 541
Otterup	564	126	327	23	579	203	275	-8	-8	145
Ringe	618	125	392	40	634	223	296	-17	8	47
Rudkøbing	459	95	284	34	466	181	184	-3	-11	73

Table 410 (page 4 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expendi- ture - revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Funen County (continued)										
Ryslinge	385	75	238	66	437	131	166	-15	-9	63
Svendborg	2 561	446	1 563	158	2 683	965	1 283	74	49	1 010
Sydlangeland	244	43	149	8	235	87	103	-10	-9	89
Søndersø	564	126	353	36	616	221	288	16	-12	44
Tommerup	389	93	230	58	426	126	219	1	17	125
Tranekær	210	39	131	9	204	68	86	-13	-8	83
Ullerslev	265	60	143	27	273	88	123	-	0	70
Vissenbjerg	331	69	212	3	338	101	173	5	15	63
Ærø	399	61	229	21	432	148	177	14	13	180
Ørbæk	351	77	215	20	361	109	178	5	19	29
Årslev	450	106	268	35	490	158	255	13	36	53
Årup	287	61	175	30	303	100	165	-18	-2	87
South Jutland County,										
total	13 181	2 614	8 019	810	13 529	4 430	6 744	-275	185	2 805
Augustenborg	305	73	176	31	323	81	187	5	9	62
Bov	518	106	301	44	565	195	312	14	-3	97
Bredebro	194	42	116	7	194	59	82	-5	7	10
Broager	301	70	180	10	317	91	170	8	17	42
Christiansfeld	474	114	275	53	482	158	243	-20	-24	67
Gram	260	51	163	6	256	78	123	-10	1	100
Gråsten	393	65	234	36	405	143	206	-12	4	106
Haderslev	1 772	340	1 080	130	1 826	644	909	-46	-3	259
Højer	156	26	96	9	152	39	70	-10	9	14
Lundtoft	318	67	194	9	313	91	153	-12	-17	90
Løgumkloster	345	75	204	6	335	99	172	-12	34	15
Nordborg	741	135	465	57	778	274	356	-20	29	221
Nørre Rangstrup	490	111	287	54	474	144	225	-32	-17	62
Rødding	529	114	302	34	513	147	242	-45	0	101
Rødekro	553	120	338	15	563	183	283	1	-4	57
Skærbæk	375	74	221	9	396	128	197	12	25	54
Sundeved	227	57	131	15	240	68	127	-2	7	58
Sydals	312	72	182	23	322	93	186	-4	19	115
Sønderborg	1 571	270	1 010	102	1 703	564	839	30	78	552
Tinglev	519	105	330	6	517	167	243	-8	-8	131
Tønder	710	156	402	45	713	253	346	-28	12	159
Vojens	892	175	540	40	877	304	419	-48	23	243
Åbenrå	1 226	196	792	69	1 265	427	654	-31	-13	190
Ribe County, total										
Billund	455	105	246	50	504	157	281	-1	37	79
Blåbjerg	327	73	169	30	331	95	180	-4	10	37
Blåvandshuk	248	56	122	51	312	89	158	54	17	100
Bramming	668	165	414	47	702	226	342	-13	23	133
Brørup	316	71	194	21	336	106	162	5	9	27
Esbjerg	5 560	946	3 059	172	5 962	2 617	2 494	291	557	1 013
Fanø	181	28	89	19	187	68	102	-7	-1	67

Table 410 (page 5 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expenditure – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long-term liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Ribe County (continued)										
Grindsted	926	199	543	74	967	333	455	17	29	206
Helle	378	101	219	28	446	100	206	50	33	117
Holsted	355	76	219	3	354	108	165	-2	16	55
Ribe	924	203	560	53	934	311	498	-23	34	246
Varde	1 100	215	624	118	1 260	439	543	81	137	303
Vejen	871	195	507	92	959	308	465	51	75	168
Ølgod	532	126	316	42	538	148	274	-16	-3	80
Vejle County, total	19 702	4 123	11 612	2 222	21 433	7 815	10 503	254	686	4 221
Brædstrup	430	104	252	49	449	140	224	-13	9	166
Børkop	572	126	328	74	674	290	308	28	36	101
Egtved	690	166	413	56	705	195	384	-12	6	61
Fredericia	2 986	523	1 777	323	3 223	1 348	1 500	145	38	634
Gedved	507	121	307	57	595	195	258	86	20	105
Give	666	167	391	50	695	210	360	-14	11	108
Hedensted	789	207	443	151	942	331	450	61	-8	164
Horsens	3 408	634	2 020	371	3 592	1 355	1 788	25	349	805
Jelling	302	79	171	60	348	111	158	-12	-9	149
Juelsminde	718	156	433	57	777	242	390	39	-5	106
Kolding	3 592	773	2 063	381	3 947	1 445	2 042	32	6	612
Lunderskov	272	73	152	24	281	88	139	-12	-9	45
Nørre Snede	362	73	229	6	383	111	183	23	15	58
Tørring-Uldum	619	149	381	63	677	222	330	15	-17	95
Vamdrup	433	109	261	32	434	150	205	-26	-18	79
Vejle	3 356	663	1 991	468	3 711	1 382	1 784	-111	262	933
Ringkøbing County, total	13 817	2 935	8 435	1 007	14 714	4 761	7 421	329	660	2 615
Avlum-Haderup	305	57	197	23	315	85	161	-2	54	5
Brande	443	94	267	45	484	162	259	8	19	102
Egvad	463	98	279	22	512	138	243	47	4	158
Herning	3 155	669	1 912	230	3 396	1 192	1 749	88	444	364
Holmsland	278	53	147	36	327	120	149	37	19	71
Holstebro	2 115	421	1 365	193	2 291	751	1 212	104	66	542
Ikast	1 161	209	726	80	1 240	436	601	-5	-92	202
Lemvig	916	227	535	94	973	301	483	31	46	286
Ringkøbing	911	200	550	69	921	298	471	-20	25	150
Skjern	622	128	385	24	662	196	318	28	18	89
Struer	934	208	558	33	941	294	510	-8	46	202
Thyborøn-Harboør	262	55	138	25	288	91	127	12	2	59
Thyholm	177	34	107	9	179	56	74	-1	13	63
Trehøje	449	115	270	41	516	159	233	30	2	48
Ulfborg-Vemb	345	72	211	18	343	108	178	-14	-14	82
Videbæk	570	136	345	31	594	168	298	-9	2	101
Vinderup	381	84	238	16	387	103	190	-8	2	70
Åskov	330	75	205	18	345	103	165	11	4	21

Table 410 (page 6 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expenditure – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items			Capital items total	Total ²	Of which			Liquid funds	Long- tem liabilities
	Total	Of which				Current and capital items	Taxes			
		Education and culture	Social and health services							
DKK mio.										
Århus County, total	38 701	7 154	22 659	2 739	41 298	15 922	19 893	1 237	1 637	6 373
Ebeltoft	830	152	491	33	846	283	475	-9	-25	142
Galten	536	131	325	69	597	199	317	37	16	128
Gjern	423	103	252	31	429	142	218	-15	3	31
Grenå	1 097	211	653	71	1 187	447	538	46	81	144
Hadsten	567	146	333	58	604	186	331	3	1	129
Hammel	521	115	321	27	541	157	312	6	-4	127
Hinnerup	620	170	330	91	768	316	374	10	29	66
Hørning	411	101	240	30	483	128	248	42	30	98
Langå	425	98	254	32	446	141	230	-0	-6	124
Mariager	444	94	269	14	436	135	222	-32	-40	63
Midtdjurs	418	93	264	35	457	158	204	3	-12	94
Nørhald	455	103	273	65	507	149	219	37	-9	118
Nr. Djurs	404	92	254	10	401	124	201	-7	-2	112
Odder	1 032	229	649	86	1 148	393	605	68	74	118
Purhus	439	110	260	25	433	130	229	-12	11	106
Randers	3 749	675	2 470	207	3 925	1 384	1 857	89	110	787
Rosenholm	515	131	296	59	560	163	289	-15	-1	146
Rougsø	459	85	304	29	467	161	192	-21	-37	144
Ry	558	149	313	42	556	172	344	-30	46	176
Rønde	349	88	208	22	374	118	210	3	-8	68
Samsø	260	44	145	6	265	96	119	-1	16	54
Silkeborg	3 149	628	1 794	275	3 325	1 254	1 733	59	124	387
Skanderborg	1 110	278	686	68	1 141	361	658	-7	24	199
Sønderhald	409	102	256	34	472	164	239	35	53	168
Them	342	91	187	59	384	139	192	-9	13	41
Århus	19 179	2 935	10 832	1 261	20 546	8 822	9 337	957	1 150	2 603
Viborg County, total	11 976	2 537	7 422	1 109	12 870	4 036	6 237	286	263	2 416
Bjerringbro	649	152	396	24	681	190	374	22	5	188
Fjends	369	91	212	22	382	103	193	11	12	23
Hanstholm	333	59	203	38	332	121	155	-12	-1	49
Hvorslev	333	80	199	44	352	107	175	-13	-9	65
Karup	336	79	205	14	340	95	173	12	-27	75
Kjellerup	703	173	434	98	767	269	342	23	2	142
Morsø	1 151	205	746	68	1 190	368	552	27	21	159
Møldrup	372	87	232	53	406	135	181	-21	13	89
Sallingsund	296	65	174	40	324	84	157	16	13	64
Skive	1 493	301	947	176	1 693	571	799	18	35	419
Spøttrup	367	89	213	43	400	115	179	-3	17	105
Sundsøre	307	65	173	68	375	87	162	-1	10	82
Sydthy	577	116	363	66	644	189	262	56	-2	174
Thisted	1 538	336	931	165	1 622	539	776	58	17	330
Tjele	426	90	270	36	487	138	208	44	24	76

Table 410 (page 7 of 7) **Accounts of municipalities. 2006**

	Expenditure (gross)				Revenue			Expendi- ture – revenue = financial changes (net revenue)	Balance sheet items at end of year	
	Current items		Capital items total	Total ²	Of which		Liquid funds		Long- tem liabilities	
	Total	Of which			Current and capital items	Taxes				
		Education and culture								Social and health services
DKK mio.										
Viborg County (continued)										
Viborg	2 327	462	1 480	106	2 470	810	1 370	60	152	320
Ålestrup	399	87	244	48	405	115	179	-11	-19	56
North Jutland County, total	27 995	5 453	16 215	2 008	29 202	10 599	13 767	-155	551	5 148
Arden	457	108	280	30	486	156	207	10	-21	124
Brøgst	471	113	276	53	504	178	215	2	-4	108
Brønderslev	1 231	227	705	122	1 308	519	490	-38	9	321
Dronninglund	762	154	482	25	772	228	385	-20	-10	69
Farsø	444	91	280	32	486	164	201	10	1	148
Fjerritslev	446	100	271	29	459	157	209	-16	6	92
Frederikshavn	2 041	338	1 116	152	2 169	858	949	-113	-88	613
Hadsund	561	114	347	74	600	231	286	-22	-31	233
Hals	549	133	326	65	611	181	318	19	23	171
Hirtshals	759	166	457	26	765	261	367	-19	-65	289
Hjørring	1 916	391	1 168	114	2 073	723	984	43	-7	467
Hobro	871	189	533	93	887	318	421	-25	15	239
Læsø	159	22	69	18	166	65	62	-3	2	36
Løgstør	576	115	356	50	626	195	281	28	-1	106
Løkken-Vrå	464	84	304	60	488	169	220	-36	28	117
Nibe	407	75	256	33	427	142	211	1	29	77
Nørager	294	63	176	19	302	89	128	-5	-6	109
Pandrup	558	107	347	15	563	170	320	-10	-30	68
Sejlfled	484	107	301	105	625	207	241	79	30	225
Sindal	471	120	281	26	488	160	210	-3	1	59
Skagen	700	109	416	43	794	312	379	68	33	195
Skørping	474	109	279	28	491	150	260	8	-20	122
Støvring	563	148	314	46	623	186	347	6	16	98
Sæby	906	166	563	76	899	294	465	-69	-6	86
Åbybro	554	129	331	36	582	188	311	-8	5	75
Aalborg	10 165	1 819	5 560	590	10 274	4 051	4 941	-18	658	611
Års	712	156	421	48	734	247	359	-24	-16	290

Table 411

Taxpayers, income and tax

	2005	2006*
	persons in thousands	
Taxable population		
Danish population, end of year	5 427	5 447
Of whom subject to assessment	4 690	4 745
	DKK mio.	
Provisional taxes		
+Total	320 778	339 780
A-tax	286 218	300 109
B-tax	16 142	16 373
Share tax	4 326	5 929
Voluntary payments	14 335	17 595
Section 55 refunds	-233	-226
Underpaid tax from previous years, etc.		
+Underpaid tax from previous years	4 135	4 382
+Retained profits paid	1 530	1 715
Finally assessed incomes		
+Taxable income (gross)	823 071	854 349
+Income tax relief	160 406	165 583
+Net taxable income	662 665	688 766
Final taxes		
+Total	309 533	326 556
+Central government tax (State tax)	65 347	68 881
Ordinary income tax, lower limit	42 370	44 177
Additional income tax, intermediate limit	7 666	8 298
Additional income tax, upper limit	15 199	16 318
+Church tax	4 812	5 003
+County tax	68 113	70 674
+Municipal tax	147 599	153 522
+Corporation tax	4 446	5 615
+Share tax	8 281	11 468
+Imputed income from owner-occupied dwelling	10 935	11 393
Labour market contributions	61 040	64 552
Results of final assessment		
Tax overpayment minus underpayment	8 650	10 557
Tax overpayment	17 084	19 371
Tax underpayment	8 434	8 814
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	8 103	10 579
Tax overpayment, etc. for refunding	17 325	19 503
Tax underpayment, etc. for collection	9 222	8 924
For collection with provisional tax	4 255	4 220
For collection separately	4 967	4 704

For further information visit www.statbank.dk/pskat1

Table 412 (page 1 af 2) **Local government taxation**

Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		
	2007	2008	2007	2008	2007	2008	Increase
	per cent				DKK mio.		per cent
All Denmark	24.58	24.81	0.88	0.88	177 042	185 123	4.6
Greater Copenhagen Region	24.14	24.27	0.69	0.70	59 940	61 855	3.2
101 Copenhagen	24.00	24.00	0.80	0.80	16 639	17 122	2.9
147 Frederiksberg	23.20	23.10	0.48	0.48	3 744	3 875	3.5
165 Albertslund	24.63	24.60	0.80	0.80	888	893	0.6
201 Allerød	25.28	25.30	0.58	0.58	1 097	1 139	3.8
151 Ballerup	25.58	25.50	0.70	0.70	1 703	1 743	2.4
400 Bornholm	25.92	25.90	0.93	0.93	1 246	1 262	1.2
153 Brøndby	24.47	24.50	0.80	0.80	1 091	1 111	1.9
155 Dragør	24.81	24.80	0.65	0.63	570	577	1.3
240 Egedal	25.01	25.00	0.70	0.71	1 567	1 610	2.8
210 Fredensborg	24.58	24.60	0.54	0.54	1 564	1 603	2.5
250 Frederikssund	25.63	25.90	0.88	0.92	1 555	1 624	4.5
260 Frederiksværk-Hundested	25.43	25.40	0.83	0.80	965	1 002	3.8
190 Furesø ¹	25.37	25.90	0.65	0.65	1 708	1 788	4.7
157 Gentofte	22.41	22.80	0.42	0.41	3 600	3 763	4.5
159 Gladsaxe	23.97	24.00	0.75	0.75	2 178	2 254	3.5
161 Glostrup	23.67	24.20	0.66	0.66	718	752	4.6
270 Gribskov	23.58	24.10	0.95	0.95	1 277	1 344	5.2
217 Helsingør	24.78	25.40	0.78	0.78	2 163	2 253	4.2
163 Herlev	23.67	23.70	0.75	0.77	887	903	1.8
219 Hillerød	25.64	25.60	0.69	0.69	1 836	1 784	-2.8
167 Hvidovre	25.17	25.60	0.72	0.72	1 679	1 754	4.5
169 Høje-Taastrup	24.67	24.70	0.80	0.80	1 515	1 571	3.7
223 Hørsholm	22.80	23.50	0.55	0.55	1 225	1 297	6.0
183 Ishøj	24.41	25.00	0.80	0.80	614	649	5.7
173 Lyngby-Taarbæk	23.67	23.70	0.59	0.59	2 263	2 322	2.6
230 Rudersdal	23.16	23.00	0.52	0.54	2 690	2 710	0.8
175 Rødovre	24.77	25.70	0.72	0.72	1 211	1 305	7.8
185 Tårnby	22.87	23.30	0.61	0.61	1 266	1 340	5.9
187 Vallensbæk	25.06	25.10	0.58	0.58	483	505	4.4
Region Zealand	24.82	25.16	0.97	0.97	25 947	27 246	5.0
320 Faxe	26.10	26.10	1.08	1.08	1 137	1 228	8.0
253 Greve	22.90	23.90	0.73	0.73	1 679	1 777	5.8
376 Guldborgsund	24.24	25.10	1.16	1.15	1 743	1 845	5.9
316 Holbæk	24.63	24.60	0.96	0.96	2 104	2 246	6.8
326 Kalundborg	25.29	25.30	1.01	1.01	1 528	1 582	3.5
259 Køge	24.91	24.90	0.87	0.87	1 811	1 915	5.8
350 Lejre	24.30	24.60	1.04	1.06	917	943	2.8
360 Lolland	26.71	26.70	1.23	1.23	1 460	1 492	2.2
370 Næstved	24.70	25.00	0.98	0.98	2 488	2 626	5.6
306 Odsherred	26.55	26.60	0.98	0.98	1 058	1 081	2.2
329 Ringsted	25.68	26.70	1.00	1.00	1 025	1 125	9.8
265 Roskilde	24.47	25.20	0.84	0.84	3 006	3 085	2.6
330 Slagelse	24.66	24.70	0.96	0.96	2 257	2 337	3.6
269 Solrød	23.81	24.60	0.92	0.92	765	809	5.7
340 Sorø	26.39	26.40	0.94	0.91	968	1 029	6.2
336 Stevn	24.21	25.00	1.09	1.04	685	730	6.6
390 Vordingborg	24.53	24.50	1.02	1.02	1 317	1 394	5.9
Region Southdenmark	24.91	25.05	0.92	0.92	36 131	37 949	5.0
420 Assens	26.06	26.10	1.00	0.95	1 288	1 298	0.8
530 Billund	24.97	25.20	0.89	0.89	814	849	4.3
480 Bogense	25.51	25.50	1.04	1.04	851	868	2.0

¹ There are special conditions applying to the municipality of Furesø. The tax rate of Farum is 26.60 pct. in 2007 and 27.10 pct. in 2008, while the tax rate of Værløse is 24.30 pct. in 2007 and 24.80 pct. in 2008.

For further information visit www.statbank.dk/pskat

Table 412 (page 2 af 2) **Local government taxation**

Municipal name		Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		
		2007	2008	2007	2008	2007	2008	Increase
		per cent				DKK mio.		per cent
561	Esbjerg	25.37	25.40	0.81	0.81	3 594	3 749	4.3
563	Fanø	22.32	24.30	1.14	1.14	91	101	10.3
607	Fredericia	24.45	25.50	0.88	0.86	1 559	1 690	8.4
430	Faaborg-Midtfyn	25.70	25.70	1.05	1.05	1 548	1 607	3.9
510	Haderslev	25.34	25.50	0.95	0.95	1 755	1 814	3.3
440	Kerteminde	25.33	25.80	1.02	1.00	726	782	7.7
621	Kolding	25.23	25.00	0.94	0.94	2 846	2 958	3.9
482	Langeland	25.88	27.80	1.25	1.20	389	435	11.9
410	Middelfart	24.91	24.90	0.94	0.92	1 156	1 214	5.0
450	Nyborg	26.12	26.10	1.15	1.15	978	1 028	5.1
461	Odense	24.49	24.50	0.68	0.68	5 671	5 766	1.7
479	Svendborg	26.09	26.10	1.07	1.06	1 766	1 824	3.3
540	Sønderborg	24.42	25.20	0.93	0.93	2 304	2 450	6.3
550	Tønder	24.04	25.00	1.20	1.20	1 112	1 220	9.8
573	Varde	23.80	24.40	1.02	1.02	1 427	1 527	7.0
575	Vejen	24.88	24.90	1.06	1.06	1 184	1 232	4.0
630	Vejle	23.29	23.30	0.92	0.91	3 121	3 456	10.7
492	Ærø	24.87	26.10	1.26	1.26	181	194	7.1
580	Aabenraa	24.93	25.40	0.95	0.95	1 772	1 887	6.5
	Region Middlejütland	24.63	24.94	0.93	0.93	37 824	40 094	6.0
710	Favrskov	24.85	25.20	1.03	1.03	1 396	1 466	5.1
766	Hedensted	23.81	24.50	1.10	1.08	1 353	1 491	10.2
657	Herning	24.86	24.90	0.99	0.99	2 571	2 683	4.4
661	Holstebro	24.98	25.30	1.08	1.08	1 739	1 827	5.0
615	Horsens	25.13	25.20	0.89	0.89	2 422	2 575	6.3
756	Ikast-Brande	24.70	24.90	1.00	1.00	1 169	1 239	6.0
665	Lemvig	24.01	24.80	1.27	1.27	641	673	5.0
707	Norddjurs	24.88	24.80	1.01	1.00	1 098	1 134	3.3
727	Odder	24.12	24.90	1.00	1.00	641	700	9.1
730	Randers	25.27	25.60	0.91	0.91	2 806	2 970	5.9
760	Ringkøbing-Skjern ²	23.26	24.30	1.07	1.05	1 635	1 802	10.2
741	Samsø	25.98	26.00	1.50	1.50	119	121	1.6
740	Silkeborg	24.70	25.50	0.95	0.95	2 726	2 958	8.5
746	Skanderborg	24.08	24.90	0.86	0.86	1 760	1 913	8.7
779	Skive	24.79	25.50	1.00	1.00	1 438	1 532	6.5
671	Struer	24.21	24.50	1.20	1.20	674	709	5.1
706	Syddjurs	24.54	24.60	1.00	1.00	1 219	1 283	5.3
791	Viborg	25.58	25.80	0.95	0.95	2 868	3 057	6.6
751	Århus	24.40	24.40	0.74	0.74	9 549	9 963	4.3
	Region Northjütland	25.10	25.44	1.08	1.08	17 200	17 978	4.5
810	Brønderslev-Dronninglund	25.65	25.90	1.10	1.10	1 015	1 074	5.8
813	Frederikshavn	24.66	25.20	1.03	1.03	1 839	1 922	4.5
860	Hjørring	24.80	24.90	1.17	1.19	1 937	1 980	2.2
849	Jammerbugt	24.70	25.10	1.20	1.20	1 101	1 163	5.6
825	Læsø	25.63	25.60	1.30	1.30	61	63	3.9
846	Mariagerfjord	25.05	25.70	1.15	1.15	1 227	1 316	7.2
773	Morsø	24.28	25.30	1.22	1.20	629	673	6.9
840	Rebild	25.13	25.10	1.21	1.21	860	902	4.9
787	Thisted	24.50	25.50	1.28	1.28	1 300	1 389	6.8
820	Vesthimmerland	26.07	26.90	1.18	1.18	1 101	1 172	6.5
851	Aalborg	25.37	25.40	0.93	0.93	6 129	6 324	3.2

² There are special conditions applying to the municipality of Ringkøbing-Skjern. The tax rate of Holmsland is 20.14 pct. in 2007 and 21.90 pct. in 2008, while the tax rate of the remaining part of the municipality is 23.59 pct. in 2007 and 24.50 pct. in 2008.

Table 413

Taxation of corporations. 2006

	Size of tax levied (size groups; total) ¹							
	Under DKK 100 000.		DKK 100 000-1 mio.		Over DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
Total	32 446	1 037	21 668	6 930	4 900	53 885	59 014	61 852
Agriculture, fishing, and quarrying	479	15	321	101	48	11 629	848	11 746
Manufacturing	1 425	51	1 088	347	319	2 811	2 832	3 209
Manufacturing of food, beverages, and tobacco	97	3	87	28	35	368	219	399
Manufacturing of textile, wearing apparel, and leather	58	3	39	11	15	64	112	77
Manufacturing of wood products, printing and publishing	309	9	183	59	43	258	535	326
Manufacturing of chemicals, plastic products, etc.	80	3	81	26	35	956	196	985
Manufacturing of other non-metallic mineral products, etc.	37	2	29	9	10	137	76	148
Manufacturing of basic metals and fabr. metal prod.	725	27	591	188	158	784	1 474	1 000
Manufacturing of furniture; manufacturing n.e.c.	119	4	78	25	23	244	220	274
Electricity, gas and water supply	38	1	29	12	15	1 662	82	1 675
Construction	2 813	105	1 626	431	100	383	4 539	919
Wholesale and retail trade, hotels and restaurants	4 997	174	3 574	1 094	715	3 105	9 286	4 374
Transport, storage and communication	809	27	503	149	88	866	1 400	1 042
Financial intermediation, etc., business activities	11 462	368	8 166	2 735	2 451	29 564	22 079	32 667
Financial intermediation and insurance, etc.	1 703	51	1 188	431	551	17 116	3 442	17 598
Real estate and renting activities	3 266	98	2 034	683	595	2 448	5 895	3 229
Business activities, etc.	6 493	218	4 944	1 622	1 305	10 000	12 742	11 840
Public and personal services	1 833	63	1 029	286	76	278	2 938	628
Not known	8 590	232	5 332	1 774	1 088	3 586	15 010	5 592

¹ Including all supplements, reductions and allowances.

For further information visit www.statbank.dk/selsk1, [selsk2](http://www.statbank.dk/selsk2) and [selsk3](http://www.statbank.dk/selsk3)

Table 414

Customs and excise duties

	2005	2006	2007
	DKK mio.		
Customs and import duties	3 088	3 185	3 263
Value added tax	151 752	165 813	174 281
Duty on wage and salary costs	3 917	4 378	4 672
Duties on motor vehicles	31 842	35 078	35 130
Weight duty	8 693	9 221	8 712
Registration duty	21 109	23 732	24 321
Duty on third-party liability insurance	2 040	2 125	2 097
Taxes on energy products	36 311	36 564	36 152
Petrol	9 524	9 256	9 209
Certain petroleum products	8 029	8 204	8 548
Electricity	8 427	8 697	8 664
Coal	1 464	1 539	1 413
Natural gas	3 717	3 678	3 124
CO ₂	5 072	5 121	5 091
Sulphur	78	69	103
Pollution taxes	2 822	2 891	3 126
Certain retail containers	935	1 003	1 073
Insecticides, herbicides, etc.	412	365	445
Waste	1 087	1 143	1 239
CFC	53	61	48
Chlorinated solvents	0	0	0
Nickel/cadmium batteries	23	24	17
Effluent charges	211	179	181
Nitrogen	25	25	28
Specific growth stimulants	0	0	0
PVC and phthalates	44	44	43
Mineral phosphorus	32	47	52
Duties on spirits, wine and beer	3 354	3 302	3 349
Spirits	1 192	1 165	1 215
Wine	1 011	1 010	1 032
Beer	1 143	1 111	1 085
Surcharge on alcoholic soft drinks	8	16	17
Duties on non-alcoholic beverages	768	803	688
Coffee	265	279	251
Tea	8	8	8
Mineral water	495	516	429
Duties on chocolate, sugar confection., etc.	1 585	1 607	1 601
Chocolate, sugar confectionary	1 404	1 419	1 423
Ice-cream	181	188	178
Duties on tobacco	7 230	7 400	7 280
Cigarettes, smoking tobacco, etc.	7 138	7 321	7 203
Cigars, cheroots and cigarillos	54	49	44
Cigarette paper	38	30	33
Other duties	3 490	3 386	3 153
Electric bulbs, etc.	225	222	213
Raw materials	195	223	219
Piped water	1 389	1 378	1 380
Insurance of pleasure boats	84	91	96
Casinos	209	243	262
Passenger duty	650	353	35
Slot machines	754	802	860
Other duties	-16	74	88
Customs and excise duties, total	246 159	264 407	272 695
European Union	-2 316	-2 392	-2 452

For further information visit www.statbank.dk/15

Table 415

Public sector. 2006

	General government sector	Quasi public corporations	Public corporations	The public sector
	DKK mio.			
Production account				
Output	445 486	32 795	119 197	597 477
Intermediate consumption	141 150	20 867	64 331	226 348
Gross value added	304 336	11 928	54 866	371 130
Consumption of fixed capital	28 772	5 208	11 472	45 452
Net value added	275 565	6 719	43 394	325 678
Generation of income account				
Gross value added	304 336	11 928	54 866	371 130
Taxes less subsidies on production	-2 548	326	-508	-2 730
Taxes on production	-2 548	326	-	-2 222
Production subsidies	-	-	508	508
GDP at factor cost	306 884	11 601	55 374	373 860
Compensation of employees	278 113	6 013	25 522	309 648
Gross operating surplus	28 772	5 589	29 852	64 212
Consumption of fixed capital	28 772	5 208	11 472	45 452
Net operating surplus	0	380	18 380	18 760
Allocation of primary income account				
Gross operating surplus	28 772	5 589	29 852	64 212
Interest and dividends	35 699	713	18 369	54 781
Taxes on production and imports	291 872	-	-	291 872
Current taxes on income, wealth, etc.	492 874	-	-	492 874
Actual contributions to social benefits	17 610	-	6 270	23 880
Imputed contributions to social benefits	13 944	-	-	13 944
International cooperation	744	-	-	744
Other current transfers	11 453	392	-	11 845
Gross primary income	892 967	6 693	54 491	954 151
Interest and dividends	36 230	5 237	18 903	60 370
Subsidies	36 264	112	-	36 376
Current taxes on income, wealth, etc.	-	2	7 161	7 163
Social contributions	254 719	101	4 078	258 897
International cooperation	22 628	8	-	22 636
Other current transfers	16 467	42	-	16 508
Gross total expenditure	366 308	5 502	30 142	401 952
Gross disposable income	526 659	1 191	24 349	552 199
Consumption of fixed capital	28 772	5 208	11 472	45 452
Net disposable income	497 887	-4 017	12 878	506 748
Redistribution of income account				
Gross disposable income	526 659	1 191	24 349	552 199
Adj. for the change in net equity of households and pension funds, consumption expenditure	421 158	-	-	421 158
Change in households net worth	-	-	1 826	1 826
Gross saving	105 500	1 191	22 523	129 214
Consumption of fixed capital	28 772	5 208	11 472	45 452
Net saving	76 729	-4 017	11 051	83 763
Capital account				
Gross saving	105 500	1 191	22 523	129 214
Capital taxes	3 461	-	-	3 461
Other capital transfers	7 821	108	-	7 929
Total gross saving and capital transfers	116 782	1 300	22 523	140 605
Gross fixed capital formation	31 724	10 350	5 780	47 854
Changes in stocks	108	4	-	112
Acquisitions of land and rights, net	-1 490	-1 869	1 652	-1 708
Investment subsidies	6 520	-	-	6 520
Other capital transfers	0	37	-	37
Of which, public sub-sector	0	-2	-	-2
Net lending/borrowing	79 920	-7 223	15 091	87 789

For further information visit www.statbank.dk/off14

Table 416

Expenditure and revenue of general government

	2005*	2006*	2007*
	DKK mio.		
Current outlays, total	787 049	806 589	823 340
Compensation of employees	267 417	278 113	283 677
Intermediate consumption	132 708	141 150	148 760
Other taxes on production and other subsidies on production, net	-2 484	-2 548	-2 767
Social benefits in kind	22 060	23 566	24 945
Real interest, etc.	39 809	36 230	33 058
Subsidies	35 635	36 264	38 584
Other current transfers	291 903	293 814	297 082
Current revenue, total	886 598	912 089	926 237
Sales of goods and services	46 540	47 894	44 679
Income on wealth, earned income, etc.	33 584	35 699	35 119
Taxes on production and import	274 535	291 872	300 854
Current taxes on income, wealth, etc.	489 108	492 874	502 127
Social security contributions	31 343	31 554	31 662
Other current transfers	11 487	12 197	11 796
Capital outlays, total	32 135	36 862	37 653
Non-financial capital accumulation	26 028	30 342	31 830
Capital transfers	6 106	6 520	5 823
Capital revenue, total	9 947	11 299	10 317
Capital taxes	3 202	3 478	3 901
Other capital transfers	6 745	7 821	6 416
Current surplus (gross saving)	99 549	105 500	102 897
Overall surplus (net lending)	77 362	79 937	75 560

For further information visit <http://www.statbank.dk/off3> and off16

Table 417

Expenditure and revenue of general government by sub-sector. 2007*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	587 350	48 525	521 180	823 340
Compensation of employees	80 450	2 351	200 876	283 677
Intermediate consumption	56 389	796	91 574	148 760
Other taxes on production and other subsidies on production, net	723	1	-3 490	-2 767
Social benefits in kind	101	-	24 844	24 945
Real interest, etc.	30 763	1	2 295	33 058
Subsidies	25 242	-	13 342	38 584
Other current transfers	393 682	45 377	191 739	297 082
Current revenue, total	682 845	51 501	525 606	926 237
Sales of goods and services	20 559	9	24 111	44 679
Income on wealth, earned income, etc.	32 142	144	2 832	35 119
Taxes on production and import	281 681	-	19 173	300 854
Current taxes on income, wealth, etc.	312 010	-	190 117	502 127
Social security contributions	6 482	17 631	7 549	31 662
Other current transfers	29 972	33 717	281 823	11 796
Capital outlays, total	14 749	1 690	21 232	37 653
Non-financial capital accumulation	10 998	4	20 828	31 830
Capital transfers	3 751	1 686	404	5 823
Capital revenue, total	6 481	-	3 853	10 317
Capital taxes	3 898	-	3	3 901
Other capital transfers	2 583	-	3 850	6 416
Current surplus (gross saving)	95 495	2 976	4 426	102 897
Overall surplus (net lending)	87 227	1 286	-12 953	75 560

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

For further information visit <http://www.statbank.dk/off3>

Table 418

Expenditure and revenue of general government

	2005*	2006*	2007*
	DKK mio.		
Central government¹			
Current outlays	494 073	510 200	587 350
Capital outlays	11 595	12 840	14 749
Current revenue	581 611	604 036	682 845
Capital revenue	6 200	6 071	6 481
Current surplus	87 538	93 837	95 495
Overall surplus ²	82 143	87 068	87 227
Social security funds			
Current outlays	60 201	53 048	48 525
Capital outlays	1 725	1 813	1 690
Current revenue	62 313	55 158	51 501
Capital revenue	-	-	-
Current surplus	2 112	2 110	2 976
Overall surplus ²	388	297	1 286
Local governments, total¹			
Current outlays	490 718	520 076	521 180
Capital outlays	18 948	22 413	21 232
Current revenue	500 617	529 629	525 606
Capital revenue	3 880	5 431	3 853
Current surplus	9 899	9 554	4 426
Overall surplus ²	- 5 169	- 7 428	- 12 953
Of which:			
Counties			
Current outlays	117 519	128 305	98 192
Capital outlays	5 575	7 378	4 334
Current revenue	119 521	127 883	98 593
Capital revenue	232	254	213
Current surplus	2 001	- 422	402
Overall surplus ²	- 3 342	- 7 546	- 3 720
Municipalities			
Current outlays	386 740	405 485	443 949
Capital outlays	13 373	15 035	16 897
Current revenue	394 637	415 460	447 973
Capital revenue	3 648	5 178	3 640
Current surplus	7 897	9 976	4 024
Overall surplus ²	- 1 828	118	- 9 233

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

For further information visit <http://www.statbank.dk/off3>

Table 419

Expenditure of general government sector by type of transaction

	2005	2006	2007
	mio. kr.		
Total outlays	819 184	843 451	860 993
Current outlays, total	787 049	806 589	823 340
Compensation of employees	267 417	278 113	283 677
Intermediate consumption	132 708	141 150	148 760
Other taxes on production and other subsidies on production, net	-2 484	-2 548	-2 767
Social benefits in kind	22 060	23 566	24 945
Income transfers, total	367 348	366 308	368 724
Interest, etc.	39 809	36 230	33 058
+ Subsidies	35 635	36 264	38 584
To public quasi-corporations	11 347	11 698	12 338
To other corporations	24 288	24 567	26 246
+ Other income transfers	291 903	293 814	297 082
To other levels of government	•	•	•
To households	255 265	254 719	257 571
To NPIHs ²	5 663	6 028	5 627
To the rest of the world (a-d)	30 975	33 067	33 885
a. To the Faroe Islands, net	755	752	766
b. To Greenland, net	3 572	3 632	3 707
c. To the EU	13 024	13 961	14 611
d. To others	13 624	14 721	14 801
Capital outlays, total	32 135	36 862	37 653
Non-financial capital accumulation, total	26 028	30 342	31 830
Acquisition of new fixed assets	27 111	32 175	31 299
+ Acquisition of buildings, and other existing investments, net	245	-451	-145
+ Changes in inventories	-576	108	419
+ Acquisition of land and intangible assets, net	-752	-1 490	257
Capital transfers, total	6 106	6 520	5 823
Investment grants and capital transfers	6 106	6 520	5 823
To public quasi-corporations	149	260	163
To other enterprises	2 710	2 781	2 426
To other levels of government	0	0	0
To households	2 776	3 011	3 068
To NPIHs ¹	396	418	248
To the rest of the world (a-d)	76	50	-82
a. To the Faroe Islands, net	6	1	-132
b. To Greenland, net	43	22	24
c. To the EU	0	0	0
d. To others	27	26	26

¹ To non-profit institutions (households).

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

Table 420

Revenue of general government sector, by type of transaction

	2005	2006	2007
	DKK mio.		
Current plus capital revenue	896 545	923 388	936 554
Current revenue, total	886 598	912 089	926 237
Sales of goods and services	46 540	47 894	44 679
Withdrawals of income from quasi-corporations	4 905	4 407	3 084
Interest	20 546	21 447	23 056
Rents	8 133	9 845	8 979
Taxes on production and imports	274 535	291 872	300 854
Current taxes on income, wealth, etc.	489 108	492 874	502 127
Compulsory social security contributions	17 138	16 950	17 800
Voluntary social contributions	656	660	657
Imputed social contributions	13 549	13 944	13 205
Other income transfers	11 487	12 197	11 796
From other levels of government	•	•	•
From domestic private sector	10 327	11 453	11 082
From the rest of the world	1 160	744	714
From EU institutions	943	604	500
From others	217	140	214
Capital revenue, total	9 947	11 299	10 317
Capital taxes	3 202	3 478	3 901
Other capital transfers	6 745	7 821	6 416
From other levels of government	•	•	•
From domestic private sector	6 264	7 290	6 152
From the rest of the world	481	532	264
From EU institutions	481	532	264
From others	•	•	•
Current surplus (gross saving)	99 549	105 500	102 897
Overall surplus (net lending)¹	77 362	79 937	75 560

¹ Current and capital surplus = change in net debt.

For further information visit www.statbank.dk/off3 and off16

Table 421

Consumption expenditure of general government sector

	2005	2006	2007
	DKK mio.		
Consumption expenditure (1+2+3)	401 276	421 158	439 179
1. Production	425 757	445 486	458 913
Compensation of employees	267 417	278 113	283 677
Consumption of fixed capital	28 115	28 772	29 243
Intermediate consumption	132 708	141 150	148 760
Other taxes on production and other			
Subsidies on production, net	-2 484	-2 548	-2 767
2. Social benefits in kind			
3. Sales of goods and services	22 060	23 566	24 945
Consumption expenditure (1+2+3)	-46 540	-47 894	-44 679

For further information visit www.statbank.dk/off26 and off28

Table 422

Expenditure of general government sector by function

Expenditure	2005	2006	2007
	DKK mio.		
Total	819 184	843 450	860 574
1. General public services	104 996	105 893	106 816
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	23 481	26 445	27 757
1.2 Foreign economic aid	15 463	15 983	16 055
1.3 General services	3 633	3 383	4 403
1.4 Basic research and R & D general public services	2 126	2 387	3 334
1.5 General public services etc.	18 139	19 127	18 496
1.6 Public debt transactions and transfers of a general character between different levels of government	42 154	38 568	36 771
2. Defence	23 118	26 382	25 627
2.1 Military defence etc.	22 236	25 572	24 884
2.2 Civil defence	882	810	744
3. Public order and safety	15 772	16 333	16 878
3.1 Police services	8 250	8 609	9 035
3.2 Fire protection services	1 427	1 484	1 524
3.3 Law courts	2 917	3 184	3 404
3.4 Prisons	2 923	2 793	2 617
3.5 Public order and safety etc.	255	263	298
4. Economic affairs	55 809	57 445	59 734
4.1 General economic, commercial and labour affairs	22 374	22 927	21 651
4.2 Agriculture, forestry, fishing and hunting	1 858	2 011	2 305
4.3 Fuel and energy	293	291	176
4.4 Mining, manufacturing and construction	338	305	297
4.5 Transport, communication, other industries	27 784	28 983	29 734
4.6 R & D Economic affairs	2 087	1 893	4 169
4.7 Economic affairs etc.	1 076	1 034	1 404
5. Environmental protection	8 443	8 803	9 314
5.1 Waste and waste water management, pollution abatement	2 201	2 415	2 259
5.2 Protection of biodiversity and landscape	2 444	2 580	2 467
5.3 Environmental protection etc.	3 798	3 808	4 587
6. Housing and community amenities	9 236	7 953	8 889
6.1 Housing development	8 563	7 304	8 286
6.2 Housing and community amenities etc.	673	649	602
7. Health	109 042	115 680	121 453
7.1 Medical products, appliances and equipment	6 752	7 132	8 715
7.2 Outpatient services	16 434	17 373	19 646
7.3 Hospital services	83 372	88 494	88 985
7.4 R & D Health	956	1 009	331
7.5 Health etc.	1 528	1 672	3 774
8. Recreation, culture and religion	24 912	25 924	26 258
8.1 Recreational and sporting services	7 342	7 718	8 004
8.2 Cultural services	10 187	10 536	10 375
8.3 Religious and other community services	6 607	6 913	6 924
8.4 Recreation, culture and religion etc.	776	757	955
9. Education	122 983	125 865	127 971
9.1 Primary education	53 630	55 495	58 057
9.2 Youth-level education	24 045	25 191	25 623
9.3 Higher education	25 550	25 862	27 482
9.4 Adult and supplementary education	15 725	14 963	13 003
9.5 Education etc.	4 032	4 354	3 807
10. Social protection	344 872	353 172	357 635
10.1 Sickness and disability	71 829	76 077	78 442
10.2 Old age	105 629	114 339	119 880
10.3 Family and children	79 400	81 384	83 950
10.4 Unemployment	48 635	41 792	37 348
10.5 Housing	10 644	10 968	10 951
10.6 Social exclusion n.e.c.	19 503	18 711	16 972
10.7 Social protection etc.	9 233	9 901	10 093

For further information visit www.statbank.dk/off23 and [off23b](http://www.statbank.dk/off23b)

Table 423

Expenditure of general government and its subsectors by function. 2007*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
DKK mio.						
Total	602 099	50 216	102 526	460 846	354 694	860 993
1. General public services	220 013	3	534	45 603	159 338	106 815
1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs	27 757	-	-	-	0	27 757
1.2 Foreign economic aid	16 057	-	-	8	10	16 055
1.3 General services	4 402	-	-	-	0	4 402
1.4 Basic research and R & D general public services	3 290	-	1	53	10	3 334
1.5 General public services etc.	-46	-	104	18 482	43	18 497
1.6 Public debt transactions and transfers between diff. levels of government	168 554	3	429	27 061	159 275	36 772
2. Defence	25 787	-	-	240	0	26 027
2.1 Military defence etc.	25 283	-	-	-	0	25 283
2.2 Civil defence	504	-	-	240	0	744
3. Public order and safety	15 358	-	-	1 524	1	16 881
3.1 Police services	9 035	-	-	-	0	9 035
3.2 Fire protection services	1	-	-	1 524	1	1 524
3.3 Law courts	3 404	-	-	-	0	3 404
3.4 Prisons	2 620	-	-	-	0	2 620
3.5 Public order and safety etc.	298	-	-	-	0	298
4. Economic affairs	37 834	-	2 274	21 563	1 919	59 752
4.1 General economic, commercial and labour affairs	15 127	-	611	7 772	1 860	21 650
4.2 Agriculture, forestry, fishing and hunting	2 305	-	-	-	0	2 305
4.3 Fuel and energy	207	-	-	0	31	176
4.4 Mining, manufacturing and construction	297	-	-	-	0	297
4.5 Transport, communication, other industries	14 581	-	1 394	13 788	28	29 735
4.6 R & D Economic affairs	4 186	-	0	-	0	4 186
4.7 Economic affairs etc.	1 131	-	270	3	0	1 404
5. Environmental protection	4 543	-	334	4 466	29	9 314
5.1 Waste and waste water management, pollution abatement	1 351	-	262	668	22	2 259
5.2 Protection of biodiversity and landscape	1 300	-	2	1 167	2	2 467
5.3 Environmental protection etc.	1 892	-	70	2 631	5	4 588
6. Housing and community amenities	4 962	-	0	3 966	40	8 888
6.1 Housing development	4 356	-	0	3 964	33	8 287
6.2 Housing and community amenities etc.	606	-	0	2	7	601
7. Health	1 041	-	92 360	29 273	1 220	121 454
7.1 Medical products, appliances and equipment	44	-	8 101	849	278	8 716
7.2 Outpatient services	90	-	12 954	6 605	3	19 646
7.3 Hospital services	-619	-	69 005	21 536	937	88 985
7.4 R & D Health	265	-	1	67	1	332
7.5 Health etc.	1 260	-	2 298	216	1	3 773
8. Recreation, culture and religion	12 188	-	26	14 478	435	26 257
8.1 Recreational and sporting services	847	-	0	7 161	3	8 005
8.2 Cultural services	3 844	-	26	6 927	422	10 375
8.3 Religious and other community services	6 547	-	-	387	9	6 925
8.4 Recreation, culture and religion etc.	950	-	-	4	0	954
9. Education	72 419	-	190	59 522	4 160	127 971
9.1 Primary education	9 329	-	0	51 379	2 652	58 056
9.2 Youth-level education	25 416	-	46	205	45	25 622
9.3 Higher education	27 483	-	2	17	19	27 483
9.4 Adult and supplementary education	8 345	-	11	6 077	1 429	13 004
9.5 Education etc.	1 846	-	130	1 844	13	3 807
10. Social protection	207 954	50 213	6 808	280 212	187 552	357 635
10.1 Sickness and disability	30 961	-	2 964	72 873	28 356	78 442
10.2 Old age	97 535	-	2 165	102 594	82 414	119 880
10.3 Family and children	26 445	-	1 271	70 316	14 080	83 952
10.4 Unemployment	33 895	49 889	-	-	46 436	37 348
10.5 Housing	7 570	-	-	10 923	7 542	10 951
10.6 Social exclusion n.e.c.	10 285	271	150	14 969	8 703	16 972
10.7 Social protection etc.	1 264	53	259	8 538	21	10 093

Table 424

Subsidies

	2006*	2007*
	DKK mio.	
Subsidies, total	45 099	47 268
Analysed by recipients:		
Subsidies to quasi public corporations	11 698	12 338
Subsidies to other enterprises	24 201	25 566
Subsidies to EU schemes	9 200	9 364
Analysed by kind and scheme:		
1. Subsidies on products, total	14 283	14 590
a. EU schemes, total	1 216	682
Of which:		
Export subsidy schemes	996	595
Other EU schemes	220	87
b. Danish schemes, total	13 067	13 908
Of which:		
The Danish State Railways	7 910	7 723
Local government buses, etc.	1 837	2 003
2. Other subsidies on production, total	30 816	32 679
a. EU schemes, total	7 984	8 683
b. Danish schemes, total	22 832	23 996
Of which:		
Interest subsidies	5 339	4 263
Other private enterprises	12 078	13 624
Analysed by source of finance:		
a. EU schemes, total	9 200	9 364
EU share of EU schemes, total	8 835	8 684
Danish share of EU schemes, total	366	680
b. Danish schemes, total	35 899	37 904
c. Financed by Denmark, total	36 264	38 584

For further information visit www.statbank.dk/off17

Table 425

Current transfers to households from the general government sector

	2006*	2007*
	DKK mio.	
Current transfers, total	254 719	257 571
Social benefits other than social transfers in kind	250 755	253 786
Civil servants' pensions	17 580	18 854
Special pension schemes	194	191
Old-age and early-retirement pensions	110 250	115 805
Early-retirement pay	20 992	20 970
Unemployment benefit	15 955	11 596
Cash benefits under Social Asst. Act	13 220	12 067
Gross rehabilitation benefit	3 917	3 454
Sickness and maternity benefit	20 818	22 774
Child and youth allowances	3 906	3 965
Sabbatical leave, child care	312	322
Family allowance	13 060	13 309
Housing subsidies	10 959	10 859
Education grants	10 847	10 902
Other transfers	8 743	8 720
Other current transfers, total	3 964	3 784
Transportation	751	238
Other	3 213	3 546

For further information visit www.statbank.dk/off10

Table 426 (page 1 of 2)

Total taxation

	2006*	2007*
	DKK mio.	
Total taxation	808 672	828 703
National accounts distribution:		
Danish schemes		
Taxes on production and imports	291 872	300 854
Current taxes on income, wealth etc.	492 874	502 127
Social contributions	16 950	17 800
Capital taxes	3 478	3 901
EU schemes		
Taxes on production and imports	3 499	4 021
Distribution by type of tax:		
Income taxes, total	485 863	494 846
Personal income tax	402 768	427 102
State income tax	73 830	139 351
County income tax	74 175	•
Municipality income tax	158 285	184 496
Church tax	5 228	5 433
Special contribution to labour market funds	71 413	76 300
Tax on imp. income from owner-occupied dwelling	11 308	11 820
Other personal income taxes	8 528	9 702
Corporation tax	70 643	61 146
Real interest tax	12 452	6 598
Compulsory contrib. to social-security schemes	16 950	17 800
Social contributions from employees	16 478	17 571
Social contributions from employers	472	229
Other labour market contributions	3 208	3 169
Labour market contributions from employers	3 208	3 169
Taxes on wealth, real property, etc.	31 564	32 992
Inheritance tax and gift tax	3 461	3 896
Motor vehicle weight duty	9 824	10 130
Taxes on real property	18 263	18 960
Property release and surrender tax	17	5
Taxes on goods and services	270 940	279 733
VAT	168 291	176 593
Tax on wage totals	4 455	4 669
Customs and import duties	3 456	3 651
Taxes on specific goods	78 930	79 667
Vehicle registration duty	23 784	24 285
Energy taxes	36 282	36 707
Pollution duties	2 942	3 148
Tobacco duties	7 400	6 764
Duties on beer, wine and spirits	3 297	3 344
Other taxes on specific goods	5 225	5 419
Taxes on specific transactions	8 792	8 679
Stamp duty	8 667	8 565
Other taxes on specific transactions	124	114
Taxes on specific services	6 884	6 330
Turnover tax on football pools etc.	1 082	1 156
Tax on insurance of vehicles and leisure craft	2 213	2 196
Other taxes on specific services	3 589	2 979
Other duties	132	144
Other production taxes	148	164

Table 426 (page 2 of 2)**Total taxation**

	2006 [*]	2007 [*]
	DKK mio.	
Distribution by receiving sub-sector		
Central government	516 656	597 758
Social security funds	16 809	17 631
Counties	83 067	•
Municipalities	188 641	209 293
Supranational authorities (EU)	3 499	4 021
	per cent	
Tax incidence¹, total	49.3	48.9
Taxes on production and imports	18.0	18.0
Current taxes on income, wealth, etc.	30.0	29.6
Compulsory contribution to social security	1.0	1.0
Taxes on capital	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

For further information visit www.statbank.dk/off12

Table 427

Danish official aid to developing countries

	2006	2007 ¹
	DKK thousand	
Total official aid	11 573 064	12 419 297
Bilateral aid, total	7 889 366	8 349 284
Projects and project aid		
Africa	2 328 243	2 621 988
Asia and Latin America	1 263 721	1 335 048
Personnel	203 968	188 753
Private Sector Programme	189 830	212 842
Various credit facilities	299 600	349 674
Aid in the form of loans, debt relief	673 789	670 998
Aid to regional areas and localities	207 183	254 898
Human rights and democratising	231 057	262 582
Transitional assistance to the western Balkans	-1 196	-704
Grants through NGOs	966 415	932 476
Special environmental aid for developing countries ²	396 711	374 250
Research and information in Denmark	216 811	205 951
Extraordinary humanitarian contributions and International Humanitarian Emergency	810 073	807 839
The Neighbourhood Programme	104 750	140 439
Other	-1 589	-7 750
Multilateral aid, total	3 683 698	4 070 013
International development studies	43 112	34 300
United Nations Development Programme	462 630	440 043
United Nations Children's Fund (UNICEF)	235 349	209 085
HIV/AIDS, Population and Health Programme	515 158	559 430
United Nations Agricultural and Food Programme	180 000	179 266
Global environmental programmes	224 890	251 738
Other United Nations aid programmes	268 761	335 033
World Bank Group	470 979	449 072
Regional banks	88 128	68 762
Regional and other funds	205 098	489 504
EU development aid	424 417	454 817
Multilateral regional aid and temporary aid	96 529	94 902
Contributions concerning stability and safety	113 304	56 718
Various multilateral contributions	111 282	145 129
Humanitarian organizations	261 978	320 039
Other	-17 917	-17 825

¹ Budget figures. ² Fiscal Commitments.

Source: Danish Ministry of Foreign Affairs, DANIDA.

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Table 428 (page 1 of 2) **Bilateral official aid to developing countries. 2007**

	Program- me and project aid ¹	NGO aid	Other grants aid ²	Total		Program- me and project aid ¹	NGO aid	Other grants aid ²	Total
	DKK mio.					DKK mio.			
Total	5 888.33	932.47	1 528.48	8 349.28	Uganda	463.34	99.64	34.91	597.89
Africa, total	3 921.20	476.12	601.49	4 998.81	West Africa	7.14	-	1.86	9.00
Africa	81.29	-0.02	43.98	125.25	Zambia	223.42	36.70	11.53	271.65
Africa south of Sahara	21.64	3.53	2.69	27.86	Zimbabwe	22.99	29.98	6.65	59.62
Africas Horn	-	-	-1.16	-1,16	East Africa	5.00	5.13	5.21	15.35
Angola	9.00	15.05	10.93	34,99	Asia, total	1 400.56	212.05	547.00	2 159.61
Benin	240.05	-	2.89	242,94	Afghanistan	128.87	29.63	63.24	221.75
Botswana	-	-	0.7	0,7	Armenia	6.57	4.45	0.00	11.02
Burkina Faso	230.49	0.18	0.00	230,68	ASEM-countries	1.77	-	0.00	1.77
Burundi	3.00	4.08	20.89	27,97	Asia	33.00	15.15	1.75	49.90
Cameroon	89.16	0.91	0.00	90,07	Bangladesh	208.08	13.65	8.38	230.11
Central Africa	11.07	-	-	11,07	Bhutan	66.53	0.61	1.14	68.28
Congo, The Republic	-0.08	-	0.00	-0,08	Burma	17.02	9.40	16.53	42.96
D.R. Congo	-	1.60	22.72	24,32	Cambodia	12.71	17.55	40.17	70.43
Djibouti	-	0.04	0.00	0,04	Caucasus	-	-	18.66	18.66
Egypt	330.97	5.39	0.13	336,48	Central Asia	5.51	1.51	0.93	7.94
Eritrea	0.29	2.63	3.13	6,04	China	37.90	-	7.78	45.67
Ethiopia	4.57	21.46	8.97	35,00	East Asia	-	1.00	0.00	1.00
Gambia	-	1.65	0.00	1,65	East-Timor	1.12	-	-	1.12
Ghana	332.23	51.82	8.52	392,57	Gaza Strip	45.87	5.02	22.56	73.45
Guinea-Bissau	-	-	2.11	2,11	Georgia	-	0.26	9.99	10.26
Guinea Conacry	-	0.23	-	0,23	India	-23.13	21.95	0.35	-0.84
Kenya	220.00	22.80	27.64	270,44	Indonesia	21.32	7.50	22.31	51.13
Lesotho	0.30	0.06	0.00	0,36	Iran	-0.31	-	-0.00	-0.32
Liberia	13.09	0.97	21.07	35,12	Iraq	90.35	0.25	129.96	220.57
Madagascar	-	0.00	0.00	0,00	Jordan	7.60	-	2.91	10.51
Malawi	0.38	24.80	2.36	27,54	Kazakhstan	-	1.94	0.00	1.94
Mali	34.08	0.45	12.35	46,88	Kyrgyzstan	-	2.32	0.00	2.32
Morocco	8.29	0.33	0.00	8,62	Laos	0.20	3.82	0.10	4.12
Mozambique	401.97	51.24	49.64	502,85	Lebanon	0.44	-	19.44	19.88
Namibia	0.20	1.02	5.46	6,68	Malaysia	0.46	-	35.10	35.56
Niger	64.50	9.26	-1.60	72,17	Maldives	0.88	-	-	0.88
Nigeria	514.64	-	0.00	514,64	Middle East	58.27	3.10	6.07	67.44
Rwanda	-	6.85	0.00	6,85	Mongolia	-	2.29	0.00	2.29
SADC	9.58	-	0.18	9,76	Nepal	222.88	36.75	10.12	269.75
Sahel-countries	1.80	-	0.00	1,80	North Korea	-	-	5.00	5.00
Senegal	-	1.44	0.00	1,44	Pakistan	0.48	-	0.99	1.47
Sierra Leone	4.94	4.02	0.32	9,28	Philippines	19.96	8.54	0.00	28.49
Somalia	8.74	0.95	43.41	53,09	South East Asia	13.40	1.08	4.62	19.10
South African Republic	56.46	7.52	49.81	113,79	Sri Lanka	36.20	0.98	16.93	54.11
Southern Africa	9.55	15.86	6.76	32,17	Syria	-	-	0.50	0.50
Sudan	88.11	4.89	143.15	236,14	Tajikistan	-	-	2.10	2.10
Swaziland	1.50	0.78	0.00	2,28	Thailand	1.31	2.65	34.87	38.82
Tanzania	407.51	37.90	44.79	490,19	Tongo	0.76	-	0.00	0.76
Tchad	-	-	9.50	9,50	Viet Nam	365.40	20.28	64.53	450.20
Togo	-	4.99	0.00	4,99	Yemen	19.15	0.38	0.00	19.53

Note: The negative amounts given in the table relate to projects, where the extent of co-operation on bilateral assistance is insignificant, implying that aid is not paid every year to the country concerned. In connection with finalizing these projects, there are amounts that have not been spent and which are to be repaid, and consequently appear as negative amounts. ¹ Programme and project aid for Africa, Asia and Latin America includes personnel service, B2B-programme, various credit facilities, debt relief, aid to regional areas and localities, transitional assistance to the western Balkan. ² 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.. ³ Assistance not broken down by country includes costs of interregional issues.

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

Table 428 (page 2 of 2) **Bilateral official aid to developing countries. 2007**

	Program- me and project aid ¹	NGO aid	Other grants aid ²	Total		Program- me and project aid ¹	NGO aid	Other grants aid ²	Total
	DKK mio.					DKK mio.			
Latin America, total	414.87	138.77	5.71	559.35	The Balkans, total	1.54	3.50	122.54	127.59
Bolivia	167.55	14.40	3.07	185.02	Albania	0.20	0.05	1.31	1.56
Central America	39.03	37.83	-	76.86	Belarus	-	0.07	4.73	4.80
Columbia	-	1.00	0.42	1.43	Bosnia-Herzegovina	-	-	4.14	4.14
Cuba	-	0.09	0.00	0.09	Central- and Eastern				
Dominican Rep.	0.20	-	-	0.20	Europe	-	-	15.39	15.39
Ecuador	-	3.06	0.27	3.33	Croatia	-	-	5.69	5.69
El Salvador	-	0.21	-	0.21	Kosovo	-0.74	0.02	25.14	24.42
Guatemala	0.01	13.08	0.00	13.09	Macedonia	-	1.87	0.25	2.12
Honduras	0.62	19.01	-	19.63	Moldova	-	0.76	-0.35	0.42
Latin America	6.44	1.62	1.20	9.26	Serbia	-	-	1.76	1.76
Nicaragua	201.02	35.17	0.74	236.93	Serbia-montenegro	1.58	-	15.16	16.74
Panama	-	0.93	-	0.93	The Balkans	-	0.09	18.08	18.17
Paraguay	-	0.69	-	0.69	Turkey	-	-	8.03	8.03
Peru	-	4.39	-	4.39	Ukraine	0.51	0.65	23.22	24.37
South America	-	7.30	-	7.30	Not broken down by country³	150.15	102.03	251.74	503.92