

COUNTRY: Denmark

Date: 15.09.2014

Table 1		billion	MNAC		
Denomination		2009	2010	2011	2012
A. ESA95 EDP B.9	EDP B.9 of S.13	-44,4	-44,5	-33,7	-69
B. Change in B.9	1. Change in sector classification	-0,4	-0,2	-0,4	-0,4
	2. Change in the treatment of lump sum payments for pension schemes	0,1	0,1	0,1	0,1
	3. Change in treatment of interest on swaps and FRAs	-1,9	-3,6	-3,2	-3,2
	4. Other changes mainly not related to ESA2010	-1,6	-0,8	-1,5	-0,5
C. ESA 2010 B.9	ESA2010 B.9 of S.13	-48,2	-49,1	-38,6	-73,0

\* Memorandum item: Standardised guarantees (change in provisions)

0.0	0.0	0.0	0.0
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Table 2		billion	MNAC		
Denomination		2009	2010	2011	2012
D. Stock of government gross debt	Stock of government Maastricht debt under ESA95	677,2	752,8	831,1	828,1
E. Change in debt	1. Change in sector classification	3,8	4,5	5,1	4,5
	2. Other changes mainly not related to ESA2010	11	13,9	14,7	18
F. Stock of government gross debt	Stock of government Maastricht debt under ESA2010	692,0	771,2	850,9	850,6

Country footnotes:

1. Item B.1 and E.1 "Change in sector classification": A/S Øresund is reclassified to S.13 from S.11 due to the change in the definition of the component to be included in the market test (interest). The private school area is reclassified from S.13 to S.15 due to the changes in ESA on the control aspect regarding NPIs to be included in S.13.

2. Item B.4 "Other changes mainly not related to ESA2010 " includes the re-classification of DR (Danmarks Radio) and the media license, new data sources, changes in consolidation.

3. Some figures under table 1 are only estimates.

4. For item E.2 "Other changes mainly not related to ESA2010 " includes more complete data for extra-budgetary units and new data sources.