



Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Sweden

Date: 05/10/2021

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	65 802	39 513	28 497	-140 604	-98 134
- Central government	S.1311	76 340	65 650	67 543	-143 197	-131 410
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-10 982	-32 890	-45 460	12 783	26 818
- Social security funds	S.1314	444	6 753	6 414	-10 190	6 458
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 883 846	1 878 631	1 762 216	1 976 634	2 006 989
<i>By category:</i>						
Currency and deposits	AF.2	68 617	74 874	68 542	75 140	
Debt securities	AF.3	1 263 373	1 240 754	1 105 371	1 259 742	
Short-term	AF.31	117 894	48 991	44 670	232 726	
Long-term	AF.32	1 145 479	1 191 763	1 060 701	1 027 016	
Loans	AF.4	551 856	563 003	588 303	641 752	
Short-term	AF.41	290 261	265 228	249 822	296 541	
Long-term	AF.42	261 595	297 775	338 481	345 211	
General government expenditure on:						
Gross fixed capital formation	P.51g	213 004	235 071	245 845	254 907	271 039
Interest (consolidated)	D.41 (uses)	19 895	22 039	20 322	14 167	15 470
Gross domestic product at current market prices	B.1*g	4 625 094	4 828 306	5 049 619	4 983 363	5 313 271

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Sweden	Year					
Data are in millions of SEK	2017	2018	2019	2020	2021	
Date: 05/10/2021						
Working balance in central government accounts	61 775	80 049	111 946	-220 588	-5 807	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-16 215	-44 601	-54 443	37 981	-75 690	
Loans, granted (+)	15 708	19 325	8 572	29 232	10 100	
Loans, repayments (-)	-8 272	-6 490	-69 997	-6 505	-57 532	
Equities, acquisition (+)	230	206	228	3 735	0	
Equities, sales (-)	0	-1 683	0	0	-5 000	
Other financial transactions (+/-)	-23 881	-55 959	6 754	11 519	-23 258	
of which: transactions in debt liabilities (+/-)	-16 520	-14 409	-3 324	-10 404	L	
of which: net settlements under swap contracts (+/-)	-7 939	-5 756	-4 277	-3 128	-1 500	
Detail 1	-69	-220	-230	-125	0	Extra ordinary dividends from others CG enterprises
Detail 2	-9 520	-4 409	-8 324	-10 404	-14 500	Financial transaction concerning premiums and discounts,
Detail 3	-225	-1	935	263	-5 040	Nuclear funds investment in government bonds
Detail 4			157	-157	278	Public service account
Detail 5	2 155	1 110	-423	595	1 536	Deposits insurance scheme (investments in governments bonds)
Detail 6	0	0	-628	0	-4 031	Extra ordinary dividends from Centralbank
Detail 7	-7 000	-10 000	5 000	0	0	Taxes considered as savings in tax account. Transferred from F.89 to F.29 in FA (increases debt)
Detail 8	-1 283	-36 683	14 544	24 475	0	Business day/Payment day (F.32)
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	7 341	5 145	14 118	16 915	0	
Other accounts receivable (+)	10 941	60 593	37 300	77 461	-44 728	
Detail 1	7 255	19 497	44 548	89 647	-44 728	Timing of taxes
Detail 2	2 988	4 130	4 223	6 672	0	Military equipment expenditure as reported in table 7.2
Detail 3	1 177	-83	571	-547	0	EU-flows difference in timing (net transaction)
Detail 4	47	2 344	1 945	-33	0	Trade credits and advances
Detail 5	-526	816	557	1 067	0	Other accounts receivable, F.89, Main units
Detail 6	0	33 889	-14 544	-19 345	0	Business day/Payment day (F.89)
Other accounts payable (-)	14 072	-33 789	-38 049	-54 671	-710	
Detail 1	7 646	-39 466	-28 507	-52 370	0	Timing of taxes
Detail 2	7 000	10 000	-5 000	0	0	Taxes considered as savings in tax account. Transferred from F.89 to F.29 in FA (increases debt)
Detail 3	263	-2 212	670	264	0	Military equipment expenditure as reported in table 7.2
Detail 4	-1 323	-939	-317	864	-710	Contributions to the EU-budget
Detail 5	-1 505	-521	-1 661	2 671	0	Trade credits and advances
Detail 6	708	-3 445	-3 234	-970	0	Other accounts payable, F.89, Main units
Detail 7	1 283	2 794	0	-5 130	0	Business day/Payment day (F.89)
Working balance (+/-) of entities not part of central government	0	0	0	0	L	
Net lending (+)/ net borrowing (-) of other central government bodies	-1 089	-119	-845	1 115	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Other adjustments (+/-) (please detail)	-485	-1 628	-2 484	-1 410	-4 475	
Detail 1	18	12	-8	-10	0	OCGB difference cash transfers in WB vs. accrual revenue in B.9
Detail 2	-1 190	-969	-1 430	-541	-498	Pension system
Detail 3	9 519	3 353	4 436	6 216	4 500	Exchange profit/loss in bonds and equity
Detail 4	-1 947	772	5 698	2 049	-1 500	Current exchange profit/loss
Detail 5	-767	-791	-725	-783	-783	Debt cancellations CSN
Detail 6	-4 254	-4 799	-6 431	-7 739	-8 126	Changes in pension liability (occupational)
Detail 7	-1 094	-1 123	-1 482	-1 188	1 932	Other adjustments
Detail 8	-770	1 917	-2 542	586	0	Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	76 340	65 650	67 543	-143 197	-131 410	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Sweden Data are in ... (millions of units of national currency) Date: 05/10/2021	2017	2018	Year 2019	2020	2021	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	M	M	M	M		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year					
	2017	2018	2019	2020	2021	
Working balance in local government accounts	26 542	14 516	25 816	54 511	52 730	
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	158	-310	-83	-302		
Loans (+/-)	0	0	0	0		
Equities (+/-)	L	L	L	L		
Other financial transactions (+/-)	158	-310	-83	-302		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	1 554	952	499	774		
Detail 1	-948	-807	-13	-82		Capital gains (relating to financial instruments)
Detail 2	-541	-800	-573	-1 018		Extra ordinary dividends
Detail 3	93	345	4	24		Capital losses (relating to financial instruments)
Non-financial transactions not included in the working balance	-79 333	-92 541	-96 360	-89 779	-91 647	
Detail 1	-80 906	-93 873	-96 886	-90 906	-95 255	Gross fixed capital formation (investments)
Detail 2	-789	-1 478	-1 443	3 197	-200	Acquisitions less disposals of land and other tangible non-produced assets
Detail 3	3 211	3 255	2 679	-385	3 808	Investments grants and capital transfers excl capital injections
Detail 4	-849	-445	-710	-1 685	3 808	Capital injections recorded as a capital transfers in national accounts
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	1 176	796	-650	1 815	-800	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	40 475	44 649	25 817	46 538	66 535	
Detail 1	34 260	36 024	39 207	42 816	43 988	Depreciations
Detail 2	105 316	107 772	116 656	113 957	131 500	Other source grants
Detail 3	-97 659	-96 668	-118 710	-110 322	-122 284	Other source income taxes
Detail 4	207	497	L	L	0	Write down / depreciation of financial assets
Detail 5	-60	-40	L	L	0	Reversal of write down
Detail 6	806	493	26	2 201		Changes in holiday pay liabilities
Detail 7	-2 452	-2 939	-11 089	-1 261	1 431	Other adjustments
Detail 8					11 900	Revaluation of pension liabilities (effect of revised assumption of expected lifespan)
Detail 9	57	-490	-273	-853		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-10 982	-32 890	-45 460	12 783	26 818	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Sweden	Year					
Data are in millions of SEK	2017	2018	2019	2020	2021	
Date: 05/10/2021						
Working balance in social security accounts	90 445	-28 763	213 078	100 057		
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		Mixed = Total change in fund assets
Financial transactions included in the working balance	-783	-764	-310	-21		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-783	-764	-310	-21		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Detail 1</i>	-783	-764	-310	-21		Extra ordinary dividends, companies owned by S1314
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	72	134	-67	-86		
<i>Detail 1</i>	136	263	0	0		Surplus related to administration costs within premium pension scheme
<i>Detail 2</i>	0	0	2	0		Property income
<i>Detail 3</i>	-16	-17	-44	-62		Gross fixed capital formation (investments)
<i>Detail 4</i>	-48	-112	-25	-24		Voluntary pension
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	1 226	1 287	-1 008	-2 085		
<i>Detail 1</i>	597	288	148	-420		Actual social contributions
<i>Detail 2</i>	628	998	-1 169	-1 665		General pension contributions paid by central government
<i>Detail 3</i>	1	1	13	0		Central government old-age pension contribution
Other accounts payable (-)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-90 516	34 859	-205 279	-108 055		
<i>Detail 1</i>	-100 089	33 323	-206 876	-109 272		Holding gains and losses
<i>Detail 2</i>	8 092	0	0	0		Revaluations in derivatives, included in profit and loss account
<i>Detail 3</i>	1 389	1 454	1 465	1 165		Retained earnings attributable to collective investment fund shareholders
<i>Detail 4</i>	89	96	91	91		Depreciations
<i>Detail 5</i>	3	-14	41	-39		Discrepancy
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	444	6 753	6 414	-10 190		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-65 802	-39 513	-28 497	140 604
Net acquisition (+) of financial assets ⁽²⁾	67 776	-37 022	-108 251	94 753
Currency and deposits (F.2)	20 885	-11 823	-12 788	55 798
Debt securities (F.3)	122 901	-53 442	-32 831	-29 660
Loans (F.4)	14 824	31 162	-47 206	47 365
<i>Increase (+)</i>	<i>173 860</i>	<i>116 489</i>	<i>133 588</i>	<i>162 033</i>
<i>Reduction (-)</i>	<i>-159 036</i>	<i>-85 327</i>	<i>-180 794</i>	<i>-114 668</i>
Short term loans (F.41), net	9 929	4 720	7 437	5 127
Long-term loans (F.42)	4 895	26 442	-54 643	42 238
<i>Increase (+)</i>	<i>123 223</i>	<i>74 867</i>	<i>87 182</i>	<i>120 389</i>
<i>Reduction (-)</i>	<i>-118 328</i>	<i>-48 425</i>	<i>-141 825</i>	<i>-78 151</i>
Equity and investment fund shares/units (F.5)	-26 015	-26 915	-7 430	86 940
Portfolio investments, net ⁽²⁾	-25 024	-41 306	-22 267	77 647
Equity and investment fund shares/units other than portfolio investments	-991	14 391	14 837	9 293
<i>Increase (+)</i>	<i>34 735</i>	<i>52 546</i>	<i>42 751</i>	<i>39 999</i>
<i>Reduction (-)</i>	<i>-35 726</i>	<i>-38 155</i>	<i>-27 914</i>	<i>-30 706</i>
Financial derivatives (F.71)	-81 591	-71 580	-35 180	-137 867
Other accounts receivable (F.8)	16 772	95 576	27 184	72 177
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	14 043	71 602	23 681	-10 614
Net incurrence (-) of liabilities in financial derivatives (F.71)	43 314	120 123	67 906	79 176
Net incurrence (-) of other accounts payable (F.8)	-5 588	-66 384	-38 356	-47 380
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-15 846	-20 578	-23 350	-20 207
Issuances above(-)/below(+) nominal value	-9 520	-4 409	-8 323	-10 396
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	9 340	10 591	11 963	8 251
Redemptions/repurchase of debt above(+)/below(-) nominal value	10 633	5 755	2 585	5 714
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-18 199	26 561	11 245	-25 783
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	109	-57	0	11
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-200	0	11	0
Statistical discrepancies	2 451	-282	-3 348	-10 325
Difference between capital and financial accounts (B.9-B.9f)	2 289	1 126	-2 194	-9 187
Other statistical discrepancies (+/-)	162	-1 408	-1 154	-1 138
Change in general government (S.13) consolidated gross debt ^(1, 2)	18 468	-5 215	-116 415	214 418

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-76 340	-65 650	-67 543	143 197
Net acquisition (+) of financial assets ⁽²⁾	64 376	31 686	-59 619	106 736
Currency and deposits (F.2)	9 852	-5 477	-9 887	28 810
Debt securities (F.3)	62 767	-40 995	-22 545	-16 461
Loans (F.4)	-1 228	6 878	-72 166	22 575
Increase (+)	88 430	42 369	50 833	73 567
Reduction (-)	-89 658	-35 491	-122 999	-50 992
Short term loans (F.41), net	-226	1 744	387	3 044
Long-term loans (F.42)	-1 002	5 134	-72 553	19 531
Increase (+)	88 451	40 723	47 675	70 523
Reduction (-)	-89 453	-35 589	-120 228	-50 992
Equity and investment fund shares/units (F.5)	659	2 332	9 920	7 326
Portfolio investments, net ⁽²⁾	655	3 928	10 323	5 927
Equity and investment fund shares/units other than portfolio investments	4	-1 596	-403	1 399
Increase (+)	417	737	623	1 870
Reduction (-)	-413	-2 333	-1 026	-471
Financial derivatives (F.71)	-18 583	-13 454	-10 823	-12 843
Other accounts receivable (F.8)	10 909	82 402	45 882	77 329
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	4 995	-21 582	-30 048	-72 726
Net incurrence (-) of liabilities in financial derivatives (F.71)	7 981	7 108	8 655	13 607
Net incurrence (-) of other accounts payable (F.8)	9 512	-59 065	-51 558	-57 424
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-4 255	-4 797	-6 431	-7 739
Issuances above(-)/below(+) nominal value	-9 520	-4 409	-8 323	-10 396
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	9 513	10 083	11 955	8 481
Redemptions/repurchase of debt above(+)/below(-) nominal value	10 163	2 937	4 398	6 528
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-18 199	26 561	11 245	-25 783
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-200	0	11	0
Statistical discrepancies	-20	-155	-3 454	-1 450
Difference between capital and financial accounts (B.9-B.9f)	-616	38	-3 114	-1 408
Other statistical discrepancies (+/-)	596	-193	-340	-42
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-6 989	-55 701	-160 664	175 757
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1 410 459	1 354 739	1 194 046	1 369 720
Central government gross debt (level) (b) ^(2, 5)	1 411 171	1 355 470	1 194 806	1 370 563
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	712	731	760	843

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1,2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2,5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	10 982	32 890	45 460	-12 783
Net acquisition (+) of financial assets ⁽²⁾	41 442	30 590	14 978	68 217
Currency and deposits (F.2)	12 765	-5 210	-2 923	27 514
Debt securities (F.3)	1 451	-1 112	-4 496	2 692
Loans (F.4)	18 138	23 437	23 769	23 916
Increase (+)	84 822	73 328	81 648	87 692
Reduction (-)	-66 684	-49 891	-57 879	-63 776
Short term loans (F.41), net	10 155	2 976	7 050	2 083
Long-term loans (F.42)	7 983	20 461	16 719	21 833
Increase (+)	34 164	33 352	38 400	49 092
Reduction (-)	-26 181	-12 891	-21 681	-27 259
Equity and investment fund shares/units (F.5)	7 394	3 839	2 556	3 725
Portfolio investments, net ⁽²⁾	4 523	3 944	3 760	3 875
Equity and investment fund shares/units other than portfolio investments	2 871	-105	-1 204	-150
Increase (+)	3 599	847	948	2 433
Reduction (-)	-728	-952	-2 152	-2 583
Financial derivatives (F.71)	-556	-342	-340	-404
Other accounts receivable (F.8)	2 250	9 978	-3 588	10 774
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-14 301	-17 110	-8 558	-13 588
Net incurrence (-) of liabilities in financial derivatives (F.71)	1 570	1 722	1 241	1 065
Net incurrence (-) of other accounts payable (F.8)	-7 543	-9 402	938	-5 199
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8 221	-11 424	-11 547	-7 537
Issuances above(-)/below(+) nominal value	L	L	L	L
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-173	508	8	-230
Redemptions/repurchase of debt above(+)/below(-) nominal value	L	L	L	L
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-43	1 543	802	-1 698
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	109	-57	0	11
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-148	958	1 460	-6 710
Difference between capital and financial accounts (B.9-B.9f)	286	2 173	2 274	-5 616
Other statistical discrepancies (+/-)	-434	-1 215	-814	-1 094
Change in local government (S.1313) consolidated gross debt ^(1,2)	37 975	47 328	53 340	35 136
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	488 838	537 093	590 984	625 864
Local government gross debt (level) (b) ^(1,2)	505 123	552 451	605 791	640 927
Local government holdings of other subsectors debt (level) (c) ^(1,2)	16 285	15 358	14 807	15 063
*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.				

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Sweden Data are in millions of SEK Date: 05/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-444	-6 753	-6 414	10 190
Net acquisition (+) of financial assets ⁽²⁾	-29 485	-100 735	-55 211	-67 483
Currency and deposits (F.2)	4 320	-1 114	40	-299
Debt securities (F.3)	65 264	-12 399	-9 367	-16 487
Loans (F.4)	-2 067	866	1 220	957
Increase (+)	715	909	1 227	957
Reduction (-)	-2 782	-43	-7	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2 067	866	1 220	957
Increase (+)	715	909	1 227	957
Reduction (-)	-2 782	-43	-7	0
Equity and investment fund shares/units (F.5)	-34 068	-33 086	-19 906	75 889
Portfolio investments, net ⁽²⁾	-30 201	-49 178	-36 350	67 845
Equity and investment fund shares/units other than portfolio investments	-3 867	16 092	16 444	8 044
Increase (+)	30 719	50 962	41 180	35 696
Reduction (-)	-34 586	-34 870	-24 736	-27 652
Financial derivatives (F.71)	-62 452	-57 784	-24 017	-124 620
Other accounts receivable (F.8)	-482	2 782	-3 181	-2 923
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	26 931	109 433	52 973	61 813
Net incurrence (-) of liabilities in financial derivatives (F.71)	33 763	111 293	58 010	64 504
Net incurrence (-) of other accounts payable (F.8)	-3 462	2 497	335	2 240
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-3 370	-4 357	-5 372	-4 931
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	L	L	L
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2 619	-1 085	-1 354	-2 165
Difference between capital and financial accounts (B.9-B.9f)	2 619	-1 085	-1 354	-2 163
Other statistical discrepancies (+/-)	0	0	0	-2
Change in social security (S.1314) consolidated gross debt ^(1,2)	-379	860	-10 006	2 355
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-15 451	-13 201	-22 814	-18 950
Social security gross debt (level) (b) ^(2,5)	28 196	29 056	19 050	21 405
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	43 647	42 257	41 864	40 355

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

