

Reporting of Government Deficits and Debt Levels
in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 April 2006

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Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Please mention data sources and whether the data supplied are publicly available.

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

Member State: SWEDEN Data are in Billion SEK Date: ..31../ 03.../ 2006	ESA 95 codes	Year				
		2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	2006 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-5.3	2.0	46.8	77.4	59.8
- Central government	S.1311	-37.4	-39.1	-6.5	13.5	-10.6
- State government	S.1312					
- Local government	S.1313	-12.8	-5.5	4.6	14.1	18.1
- Social security funds	S.1314	44.9	46.6	48.7	49.8	52.3
General government consolidated gross debt Level at nominal value outstanding at end of year		1,232.2	1,273.2	1,299.6	1,345.5	1294.9
<i>By category:</i>						
Currency and deposits	AF.2	16.7	18.8	20.5	21.8	
Securities other than shares, exc. financial derivatives	AF.33	1,063.7	1,114.6	1,125.4	1,171.5	
Short-term	AF.331	242.2	271.7	262.0	300.4	
Long-term	AF.332	821.6	843.0	863.4	871.1	
Loans	AF.4	151.8	139.7	153.7	152.2	
Short-term	AF.41	47.6	28.7	43.7	43.8	
Long-term	AF.42	104.2	111.0	109.9	108.4	
General government expenditure on: Gross fixed capital formation	P.51	76.1	75.1	77.6	79.7	82.6
Interest (consolidated)	EDP D.41	67.6	49.6	40.7	43.2	44.4
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	73.1	55.5	46.3	49.5	48.9
<i>p.m.: Interest (not consolidated)</i>	D.41 (uses)	76.8	57.8	48.9	51.9	
Gross domestic product at current market prices	B.1*g	2371.6	2459.4	2573.2	2673.1	2820.4

(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 deficit and the central government deficit/surplus

Member State: SWEDEN Data are in Billion SEK Date: ..31../03../2006	Year					Specifications and sources
	2002 Final	2003 Final	2004 Final	2005 Half-finalized	2006 planned	
Working balance in central government accounts	3.5	-46.6	-50.5	14.1	13.8	Please specify what is the departing balance in this table
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-27.7	-11.2	2.7	-4.4	-16.3	
Loans, granted (+)	15.7	5.2	9.2	8.2	7.8	
Loans, repayments (-)	-14.7	-2.5	-2.4	-4.1	-2.1	
Equities, acquisition (+)						
Equities, sales (-)	0	0	-0.1	-6.5	-15.0	
Other financial transactions (+/-)	-28.7	-13.9	-4	-2	-7.0	
Difference between interest paid (+) and accrued (EDP D.41)(-)	6.3	3.5	21.0	-4.2	9.4	
Other accounts receivable (+)						
Other accounts payable (-)						
Net borrowing (+) or net lending (-) of State entities not part of central government						
Net borrowing (-) or net lending (+) of other central government bodies	-3	-2.5	-3.3	0.0	-1.2	
Other adjustments (+/-) (please detail)	-16.5	17.7	23.6	8.0	-16.3	
	-25.8	22.2	35.7	11.9	-15.4	Timing of tax revenue
	0.6	-3.4	-3.9	-2.7	-1.9	Differences in timing and definition
					1.0	Acquisition of government bonds of other central government bodies
	7.9	2.4	0	-0.9		Debt cancellations
	-2.1	-0.7	-0.6	-1.1		Discrepancy
	2.9	-2.8	-7.6	0.8		
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-37.4	-39.1	-6.5	13.5	-10.6	
<i>(ESA 95 accounts)</i>	<i>-42.9</i>	<i>-45.0</i>	<i>-12.1</i>	<i>7.2</i>	<i>-15.1</i>	

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

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

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

Member State: SWEDEN Data are in Billion SEK Date: 31/03/ 2006	Year			Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	
Working balance in local government accounts	-7.1	-0.7	1.5	The departing balance is the profit/loss before extraordinary expenses/incomes (from the income statements)
<i>(please specify whether this working balance is cash-based)</i>				Sources; Statement of accounts for Primary Municipalities (including income statement), statement of accounts for County Councils
Financial transactions considered in the working balance				(including income statement), statement of accounts for Municipal Associations (including income statement), annual reports of the Swedish Association of Local Authorities and the Federation of County Councils.
Loans (+/-)				The working balance is not cash-based but based on an accrual basis. All data are final data.
Equities (+/-)				Changes in pension provisions (from the income statements)
Other financial transactions (+/-)	1.7	2.4	2.9	
Adjustment for non-financial transactions not considered in the working balance	-29.2	-26.0	-22.9	Gross fixed capital formation (investments), acquisitions less disposals of land and other tangible non-produced assets, investments grants and capital transfers (National Accounts data)
Difference between interest paid (+) and accrued (EDP D.41)(-)				
Other accounts receivable (+)				
Other accounts payable (-)				
Adjustment for subsector delimitation				
Other adjustments (+/-) (please detail)				
	18.1	18.7	19.2	Depreciations (from the income statements)
	-1.0	1.2	-0.5	Other source grants (difference betw
	-1.6	-3.2	1.6	Other source income taxes (difference between figures from the central government and the statements of accounts)
	1.8	0.2	0.1	Write down / depreciation of financial assets (from the income statements)
		-1.1	-0.4	Reversal of write down
	-0.7	-1.4	-1.1	Financial income (from the income statements)
	2.9	1.7	1.2	Financial expenses (from the income statements)
	1.8	1.8	1.9	Reclassification investments
	0.2	-0.1	-0.2	Changes in holiday pay liabilities
	0.4	0.4	0.4	Bad debt losses and other financial transactions adjustments
	0.3	0.3	0.3	Leasing
	-0.3	-0.1	0.3	Other adjustments
	-0.2	0.6	0.2	Discrepancies between different parts of the statements of accounts (external income/expenditures and income statement)
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-12.8360	-5.472	4.597	
<i>(ESA 95 accounts)</i>	<i>-12.8360</i>	<i>-5.472</i>	<i>4.597</i>	It is not possible for us to report data for 2005 at this point. The statements of accounts, which include income statements are not available yet. In the preliminary data sources there are no income statements.

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

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

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

Member State: SWEDEN Data are in Billion SEK Date: ..31../03../2006	Year				Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	
Working balance in social security accounts	-58.3	108.5	91.2	145.8	Please specify what is the departing balance in this table
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered in the working balance					The Social Security Sector in Sweden consists of the Pension Fund and the Premium
Loans (+/-)					Pensions Fund.
Equities (+/-)					Departing balance for the Pension Fund is the change of the Fund according to the accounts
Other financial transactions (+/-)					of the Pension Fund, for the Premium Pensions Fund it is the net lending of the Premium
					Pension Fund delivered to the NA from the Central Government Financing
Adjustment for non-financial transactions not considered in the working balance	-1	0	1.8	1.9	Managing Board.
					Adjustment for non-financial transactions not considered in the balance refers to definition of interest
Difference between interest paid (+) and accrued (EDP D.41)(-)					for the Pensions Fund where hedging transactions are reduced. For the Premium Pensions
Other accounts receivable (+)					Fund is added a calculation consisting of the yield on placed assets.
Other accounts payable (-)					
Adjustment for subsector delimitation					
Other adjustments (+/-) <i>(please detail)</i>					
	104.2	-61.9	-44.3	-97.9	
	104.1	-63.0	-45.9	-95.4	Capital gains and losses in the Pension Fund
	0	0.8	2.2	-1.8	Timing differences in contributions
	0.1	0.3	-0.6	-0.7	other
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	44.9	46.6	48.7	49.8	
<i>(ESA 95 accounts)</i>	<i>44.9</i>	<i>46.6</i>	<i>48.7</i>	<i>49.8</i>	

(1) Please indicate status of data: estimated, half-finalized, final.
Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

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

Member State: SWEDEN Data are in Billion SEK Date: 11./4.../ 2006	Year				Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	5.3	-2	-46.8	-77.4	
Net acquisition (+) of financial assets ⁽³⁾	60.1	74.4	82.1	67.9	
Currency and deposits (F.2)	-5.8	-4.0	5.4	5.5	
Securities other than shares (F.3)	7.0	14.2	23.9	41.2	
Loans (F.4)	3.2	13.5	18.1	22.0	
Increase (+)					
Reduction (-)					
Shares and other equity (F.5)	55.7	50.2	36.2	-3.9	
Increase (+)	82.8	52.9	267.9	184.7	
Reduction (-)	-27.1	-2.7	-231.7	-188.6	
Other financial assets (F.1, F.6 and F.7)	0.0	0.5	-1.4	3.1	
Adjustments ⁽⁹⁾					
Net incurrence (-) of liabilities in financial derivatives (F.34)					
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-0.4	-0.6	-4.1	-6.0	
Issuances above(-)/below(+) nominal value	-7.5	-3.4	-8.7	-6.6	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.6	-3.7	13.9	-8.9	
Redemptions of debt above(+)/below(-) nominal value	3.5	2.6	0.0	0.0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-20.4	-10.4	9.3	27.4	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies					
Difference between financial and capital accounts (B.9f-B.9)*	-43.8	-24.9	-0.7	36.9	
Other statistical discrepancies (+/-)	-0.2	8.9	-18.7	12.7	
Change in general government (S.13) consolidated gross debt ⁽²⁾	0.1	41.0	26.4	46.0	

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

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

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: SWEDEN Data are in Billion SEK Date: 11./4..../ 2006	Year				Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	
Net borrowing (+)/lending (-)(EDP B.9) of central government (S.1311)	37.4	39.1	6.5	-13.5	
Net acquisition (+) of financial assets ⁽³⁾	-39.6	1.4	-1.5	12.9	
Currency and deposits (F.2)	-8.3	5.4	-7.5	11.2	
Securities other than shares (F.3)	-3.7	-11.3	-1.9	0.2	
Loans (F.4)	-3.5	7.9	8.0	8.4	
Increase (+)					
Reduction (-)					
Shares and other equity (F.5)	-21.1	-0.7	0.0	-7.0	
Increase (+)	0.1	0.0	0.0	0.0	
Reduction (-)	-21.2	-0.7	0.0	-7.0	
Other financial assets (F.1, F.6 and F.7)	-2.9	0.1	-0.1	0.0	
Adjustments ⁽³⁾					
Net incurrence (-) of liabilities in financial derivatives (F.34)					
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-2.5	0.0	-0.3	0.1	
Issuances above(-)/below(+) nominal value	-7.5	-3.4	-8.7	-6.6	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	3.6	-3.7	13.9	-8.9	
Redemptions of debt above(+)/below(-) nominal value	3.5	2.6	0.0	0.0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-20.2	-10.3	9.0	27.0	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies					
Difference between financial and capital accounts (B.9f-B.9)*	-23.9	-1.1	22.7	8.9	
Other statistical discrepancies (+/-)	21.6	9.8	-13.3	17.2	
Change in central government (S.1311) consolidated gross debt ⁽²⁾	-27.7	34.3	28.4	37.1	
Central government contribution to general government debt (a=b-c)	1,159.3	1,194.0	1,222.5	1,258.7	
Central government gross debt (level) (b) ⁽³⁾	1,160.9	1,195.3	1,223.7	1,260.8	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	1.6	1.3	1.2	2.0	

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within central government.
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: Data are in ...(millions of units of national currency) Date:/...../ 2006	Year				Specifications and sources
	2002	2003	2004	2005	
Net borrowing (+)/lending (-)(EDP B.9) of state government (S.1312)*					
Net acquisition (+) of financial assets ⁽³⁾					
Currency and deposits (F.2)					
Securities other than shares (F.3)					
Loans (F.4)					
Increase (+)					
Reduction (-)					
Shares and other equity (F.5)					
Increase (+)					
Reduction (-)					
Other financial assets (F.1, F.6 and F.7)					
Adjustments ⁽³⁾					
Net incurrence (-) of liabilities in financial derivatives (F.34)					
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)					
Issuances above(-)/below(+) nominal value					
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)					
Redemptions of debt above(+)/below(-) nominal value					
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾					
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies					
Difference between financial and capital accounts (B.9f-B.9)*					
Other statistical discrepancies (+/-)					
Change in state government (S.1312) consolidated gross debt ⁽²⁾					
State government contribution to general government debt (a=b-c)					
State government gross debt (level) (b) ⁽³⁾					
State government holdings of other subsectors debt (level) (c) ⁽⁶⁾					
*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.					

(1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within state government.
(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 Billion SEK Date: ...31../03.../2006	Year				Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	
Net borrowing (+)/lending (-)(EDP B.9) of local government (S.1313)*	12.8	5.5	-4.6	-14.1	
Net acquisition (+) of financial assets ⁽³⁾	17.8	10.4	15.3	20.1	
Currency and deposits (F.2)	-1.6	4.1	5.3	2.6	
Securities other than shares (F.3)	7.0	-3.8	-0.5	0.9	
Loans (F.4)	10.7	9.7	10.4	14.5	
Increase (+)					
Reduction (-)					
Shares and other equity (F.5)	0.5	1.6	-0.1	1.2	
Increase (+)	1.4	1.6	0.6	3.0	
Reduction (-)	-0.9	0.0	-0.7	-1.9	
Other financial assets (F.1, F.6 and F.7)	1.2	-1.1	0.2	1.0	
Adjustments ⁽⁹⁾					
Net incurrence (-) of liabilities in financial derivatives (F.34)					
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	6.1	2.6	-3.1	-2.3	
Issuances above(-)/below(+) nominal value					
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)					
Redemptions of debt above(+)/below(-) nominal value					
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-0.2	-0.1	0.3	0.4	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies					
Difference between financial and capital accounts (B.9f-B.9)*	-10.8	-4.9	-10.9	8.9	
Other statistical discrepancies (+/-)	-2.3	-3.2	-3.0	-2.9	
Change in local government (S.1313) consolidated gross debt ⁽²⁾	23.5	10.4	-6.0	10.2	
Local government contribution to general government debt (a=b-c)	136.8	149.6	143.4	152.9	
Local government gross debt (level) (b) ⁽⁸⁾	144.9	155.4	149.3	159.5	
Local government holdings of other subsectors debt (level) (c) ⁽⁸⁾	8.2	5.7	6.0	6.6	

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

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

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus 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 Billion SEK Date: ...31../03.../2006	Year				Specifications and sources
	2002 Final	2003 Final	2004 Half-finalized	2005 Half-finalized	
Net borrowing(+)/lending-(EDP B.9) of social security funds (S.1314)	-44.9	-46.6	-48.7	-49.8	
Net acquisition (+) of financial assets ⁽³⁾	58.3	63.3	62.1	33.4	
Currency and deposits (F.2)	4.1	-13.5	7.6	-8.3	
Securities other than shares (F.3)	-19.4	30.2	20.3	37.7	
Loans (F.4)	-4.4	-4.3	-0.5	0.0	
Increase (+)					
Reduction (-)					
Shares and other equity (F.5)	76.3	49.3	36.3	1.9	
Increase (+)	81.3	51.3	267.3	181.7	
Reduction (-)	-5.0	-2.0	-231.0	-179.7	
Other financial assets (F.1, F.6 and F.7)	1.8	1.5	-1.6	2.1	
Adjustments ⁽⁹⁾					
Net incurrence (-) of liabilities in financial derivatives (F.34)					
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1.2	-1.2	1.0	-3.7	
Issuances above(-)/below(+) nominal value					
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)					
Redemptions of debt above(+)/below(-) nominal value					
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾					
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)					
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)					
Statistical discrepancies					
Difference between financial and capital accounts (B.9f-B.9)*	-9.0	-18.9	-12.5	19.1	
Other statistical discrepancies (+/-)	-6.2	0.6	-2.0	0.9	
Change in social security (S.1314) consolidated gross debt ⁽²⁾	-3.0	-2.9	0.0	0.0	
Social security contribution to general government debt (a=b-c)	-63.9	-70.4	-66.3	-66.1	
Social security gross debt (level) (b) ⁽³⁾	3.5	0.6	0.6	0.6	
Social security holdings of other subsectors debt (level) (c) ⁽⁶⁾	67.4	71.0	66.9	66.7	

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

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

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: SWEDEN..... Data are in billion SEK Date: .11..../.4..../ 2006	Year				
		2002 (1)	2003 (1)	2004 (1)	2005 (1)	2006 forecast
2	Trade credits and advances (AF.71 L) No complete coverage due to lack of data.	14.3	15.5	16.6	14.4	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i> No complete coverage due to lack of data.	33.7	48.0	59.2	nd	
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on i) the extent of these differences: ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	2363.4	2482.2	2568.0	2666.1	

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.