# 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 October 2007

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

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

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

Not applicable: M; Not available: L

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				Year		
Data are in SEK(millions of units of national currency)	ESA 95	2003	2004	2005	2006	2007
Date:28/.9/ 2007	codes	final	final	half-finalized		planned
						r
Not homowing ( ) / not londing ( )	EDP B.9					
Net borrowing (-)/ net lending (+)	<u> </u>	21700	20017	50711	70622	00411
General government	S.13	-21708	20917		70622	90411
- Central government	S.1311	-40803	-7101	15484	29266	52054
- State government	S.1312					
- Local government	S.1313	-5472	5072	16043	11174	10145
- Social security funds	S.1314	24567	22946	27184	30182	28212
General government consolidated gross debt Level at nominal value outstanding at end of year		1314660	1344621	1392833	1331062	1196934
By category:		1314000	1377021	1372033	1331002	117075
Currency and deposits	AF.2	46475	47053	51217	30056	
Securities other than shares, exc. financial derivatives	AF.33	1131151	1149964		1131352	
Short-term	AF.331	271658	210755			
Long-term	AF.332	859493	939209		864042	
Loans	AF.4	137034	147604		169654	
Short-term	AF.41	24180	31712	37911	61198	
Long-term	AF.42	112854	115892		108456	
		-				
General government expenditure on:						
Gross fixed capital formation	P.51	75069	77836	80633	88991	90821
Interest (consolidated)	EDP D.41	50868	41819	45358	47929	49344
p.m.: Interest (consolidated)	D.41 (uses)	56801	47446	51699	51505	52844
Gross domestic product at current market prices	B.1*g	2459413	2565056	2670547	2831746	3011574

<sup>(1)</sup> 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	2002	2004	Year		2005	
Data are in SEK(millions of units of national currency)	2003	2004	2005	2006	2007	
Date:28/.09/ 2007 revised 10/10 2007 (other CG bodies), 15/10 interest paid-accrued	final	final	half-finalized	half-finalized	planned	
Working balance in central government accounts	-46600	-50513	14054	18373	134526	
(public accounts, please specify whether this working balance is cash-based)						
Financial transactions considered in the working balance	-11200	2752	-4395	-10462	-62416	1
Loans, granted (+)	5200	9218	8281	1603	7200	
Loans, repayments (-)	-2500	-2391	-4125	-2144	-2100	
Equities, acquisition (+)	0				0	
Equities, sales (-)	0	-100	-6508	-32	-50000	
Other financial transactions (+/-)	-13900	-3975	-2043	-9889	-17516	
Detail 1	-13700	-3975	-2043			Sales of housing bonds and in 2003 also acquisition of bonds
Detail 2	-200			-9889	-17516	Extra ordinary dividends from CG:s enterprices
D'''	_					
Difference between interest paid (+) and accrued (EDP D.41)(-)	-6671	-568	-170	2812	-2000	
Other accounts receivable (+)						
Detail 1						
Detail 2						
Other accounts payable (-)						
Detail 1						
Detail 2						
_ <del></del>						
Net borrowing (+) or net lending (-) of State entities not part of central government						
Net borrowing (-) or net lending (+) of other central government bodies	-2500	-3100	666	651	-600	
Detail 1	-2500	-3300	0	0	-600	Investmentloans for roads and railroads (utanför RGK)
Detail 2		200	666	651		Other CG bodies (enheter utanför statsbudgeten)
Other adjustments (+/-) (please detail)	26168	44328	5329	17892	-17454	
Detail 1	-1669	-324	-3120	20803		Pension system
Detail 2	23169	32238	13090	-13013		Timing of tax revenue
Detail 3	-4560	-1700	729	4991		EU flows diffrences in timing
Detail 4	0	0	-4100	1025		Adjustment relating to nuclear plant (Barsebäck)
	325	384	447	450		Capitalized rate of interest on study loans
	9842	21788	-1903	9454		Exchange gains or losses + other
	-721	-502	-1052	-2843		Debt cancellations
	1531	-1076	-1572	-168		Other adjustments
Detail 5	-1749	-6480	2810	-2807		Discrepancy
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-40803	-7101	15484	29266	52054	

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

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

Member State:			Year		
Data are in(millions of units of national currency)	2003	2004	2005	2006	2007
Date:/ 2007	(1)	(1)	(1)	(1)	planned
	( )	( )	( )	( )	,
Working balance in state government accounts					
(please specify whether this working balance is cash-based)					
Financial transactions considered in the working balance					
Loans (+/-)					
Equities (+/-)					
Other financial transactions (+/-)					
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance					
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)					
Other accounts receivable (+)					
Detail 1					
Detail 2					
Other accounts payable (-)					
Detail 1					
Detail 2					
			•	,	,
Adjustment for subsector delimitation					
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)					
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)					
borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)					

(ESA 95 accounts)

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

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

Member State:Sweden	2002	****	Year		****	
pata are in SEK(millions of units of national currency) Date: .28/9/ 2007	2003	2004	2005	2006	2007 planned	
ate: .28/.9/ 2007	final	final	half-finalized	nair-rinalized	pianneu	
orking balance in local government accounts	-786	2330	13487	15232	11143	
ease specify whether this working balance is cash-based)						
nancial transactions considered in the working balance	2420	2897	3746	5448	8454	
_oans (+/-)				0	0	
Equities (+/-)	0.400	0007	2740	0	0 8454	
Other financial transactions (+/-) Detail 1	2420 2420	2897 2897		5448 5448	8454	Changes in pension provisions (from the income statements)
Detail 2	2420	2001	0140	0440	0404	Orlanges in periodic provisions (non the mostic statements)
justment for non-financial transactions not considered in the working balance	-26012	-22892	-26820	-32290	-35614	
Detail 1	-33307	-32497		-39753	-42135	Gross fixed capital formation (investments)
Detail 2	4792 2503	6795 2810		5081 2382	3000 3521	Acquisitions less disposals of land and other tangible non-produced assets
	2503	2010	911	2302	3521	investments grants and capital transfers (National Accounts data)
ference between interest paid (+) and accrued (EDP D.41)(-)						
her accounts receivable (+)						
Detail 1						
Detail 2 ner accounts payable (-)						
Detail 1						
Detail 2						
justment for subsector delimitation						
Detail 1						
Detail 2						
ner adjustments (+/-) (please detail)	18906	22737	25630	22784	26162	
Detail 1	18707	19263	19598	20211	20894	Depreciations (from the income statements)
Detail 2	1203	-471		2562		Other source grants (difference between figures from the central government and the statements of accou
	-3245	1559		-84		er source income taxes (difference between figures from the central government and the statements of acc
	151 -1147	-351		623 -309	0	Write down / depreciation of financial assets (from the income statements)  Reversal of write down
	-1147	-1064		-1974	-1000	Financial income (from the income statements)
	1734	1190		2009	1250	Financial expenses (from the income statements)
	1794	1976		2198	2336	
	-117	181		60	0	Changes in holiday pay liabilities
	364	439			450	·
	280	117		183	194	_
Detail 3	316 264	289 -459		-3055	1314	Other adjustments Discrepancy
Jetali 3	204	-408	-785			Discepting
			1			
t borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-5472	5072	16043	11174	10145	

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

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

Member State: Sweden			Year			
Data are in .SEK(millions of units of national currency)	2003	2004	2005	2006	2007	
Date: .28/.9/ 2007 comment adjusted 10/10 2007	final	final	half-finalized l	alf-finalized	planned	
Vorking balance in social security accounts	89397	69263	122990	88475		
please specify whether this working balance is cash-based)						
inancial transactions considered in the working balance	-65749	-47135	-93009	-59318	Co	ப pmments: The big difference in net lending/net borrowing depends on the transfer of the Premium Pension Fund
Loans (+/-)						the social security to the financial sector
Equities (+/-)						
Other financial transactions (+/-)	-65749	-47135		-59318		
Detail 1	-63034	-45925		-59739		capital gains and losses
Detail 2	-2715	-1210	2425	421		transaction in derivatives
ljustment for non-financial transactions not considered in the working balance	-58	-483	-1442	-1747		
Detail 1	-58	-483	-1442	-1747		correction for net recording of some costs in the working balance
Detail 2						
fference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M N	1		
				*		
ther accounts receivable (+)	977	1301	-1355	2772		
Detail 1	977	1301	-1355	2772		timing differences concerning social contributions ( paid/accrued)
Detail 2						
rher accounts payable (-) Detail 1						
Detail 2						
Down 2						—
ljustment for subsector delimitation	M	М	M N	l		
Detail 1						
Detail 2						
her adjustments (+/-) (please detail)						
Detail 1						
Detail 2						
Detail 3						
et borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)  SA 95 accounts)	24567	22946	27184	30182		

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

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)

	ır			
Member State: Sweden		Ye		I I
Data are in .SEK(millions of units of national currency)	2003	2004	2005	2006
Date: .28/.9/ 2007 revised 10/10 2007 and 15/10 2007	final	final	half-finalized	haif-finalized
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	21708	-20917	-58711	-70622
Net acquisition (+) of financial assets (3)	77595	93485	66501	59526
Currency and deposits (F.2)	-4040	5372	2966	2565
Securities other than shares (F.3)	14419	23813	42566	35616
Loans (F.4)	13532	16483	30323	18209
Increase (+)				
Reduction (-)				
Shares and other equity (F.5)	28376	15414	-27167	-256
Increase (+)	31028	247093	160293	290322
Reduction (-)	-2652	-231679	-187460	-290578
Other financial assets (F.1, F.6 and F.7)	25308	32403	17813	3392
	•			
Adjustments (3)	-23699	-5783	12612	-22831
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-5863	-5826	-8107	-7642
Issuances above(-)/below(+) nominal value	-3432	-8654	-6655	-7463
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-6671	-568	-170	2812
Redemptions of debt above(+)/below(-) nominal value	2622	26	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-10355	9239	27544	-10538
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
Statistical discrepancies	-34036	-36824	27810	-27844
Difference between capital and financial accounts (B.9-B.9f)	-45516	-37194	25062	-36890
Other statistical discrepancies (+/-)	11480	370	2748	9046
(2)				
Change in general government (S.13) consolidated gross debt (2)	41568	29961	48212	-61771

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

<sup>(3)</sup> Consolidated within general government.

<sup>(5)</sup> Due to exchange-rate movements and to swap activity.

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

<sup>(4)</sup> Including capital uplift

<sup>(6)</sup> 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)

	Ye	ear	
2003	2004	2005	2006
final	final	half-finalized	half-finalized
10000		15101	20255
40803			-29266
24755	29334	27206	5614
5389	-7522	11238	9371
-11041	-2029	509	658
7865	6449	8874	5926
-695	10	-7029	-2319
0	10	0	910
-695	0	-7029	-3229
23237	32426	13614	-8022
-22354	-2211	20265	-15821
-4585	-1984	125	59
		•	
-3432	-8654	-6655	-7463
-6671	-568	-170	2812
2622			0
-10288	8969	26965	-11229
-8714	-4241	7919	-16312
			-20603
			4291
.2077	2300	0140	.201
34490	29983	39906	-55785
			11,00
1218942	1249041	1287757	1232750
			1234343
			1593
	final  40803  24755 5389 -11041 7865  -695 0 -695 23237  -22354  -4585  -3432 -6671 2622	2003 2004 final 2004 final 2003 2004 final 2003 2004 final 24755 29334 5389 -7522 -11041 -2029 7865 6449 2005 23237 32426 2005 23237 32426 2005 2005 2005 2005 2005 2005 2005 20	final final half-finalized  40803 7101 -15484  24755 29334 27206  5389 -7522 11238  -11041 -2029 509  7865 6449 8874  -695 10 -7029  0 10 0  -695 0 -7029  23237 32426 13614  -22354 -2211 20265  -4585 -1984 125  -3432 -8654 -6655  -6671 -568 -170  2622 26 0  -10288 8969 26965  -10288 8969 26965  -8714 -4241 7919  -21391 -7194 -827  12677 2953 8746  34490 29983 39906

- (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: Sweden			Year	
Data are in .SEK(millions of units of national currency)	2003	2004	2005	2006
Date: .28/.9/ 2007	(1)	(1)	(1)	(1)
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets (3)	0		0 0	0
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)	0		0 0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)				
( ) 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.				
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)				
Redemptions of debt above(+)/below(-) nominal value				
Treatingtions of acti above(T/below(-) nonlinal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
Chatical discremension				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt (2)				
Change in State government (5.1312) consolidated gross debt				
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) <sup>(6)</sup>				
*Please note that the sign convention for net borrowing / net lending is diffe	rent from ta	hles 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		Ye	or	
Data are in .SEK(millions of units of national currency)	2003	2004 Ye	ear 2005	2006
Data are in .SEK(fillillors of drifts of flational currency)  Date: .28/.9/ 2007	final	final		half-finalized
	111101			
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	5472	-5072	-16043	-11174
Net acquisition (+) of financial assets (3)	10446	15307	30454	13476
Currency and deposits (F.2)	4085	5298	2607	-757
Securities other than shares (F.3)	-3843	-532	1700	2676
Loans (F.4)	9648	10401	22673	11371
Increase (+)				
Reduction (-)				
Shares and other equity (F.5)	1626	-91	1517	622
Increase (+)	1626	565	3387	2431
Reduction (-)	0	-656	-1870	-1809
Other financial assets (F.1, F.6 and F.7)	-1070	231	1957	-436
Adjustments (3)	549	-4594	-3427	-4328
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	616	-4864	-4006	-5019
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)				
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-67	270	579	691
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
Statistical discrepancies	-5974	-11664	1939	5999
Difference between capital and financial accounts (B.9-B.9f)	-4863	-10440	4736	6953
Other statistical discrepancies (+/-)	-1111	-1224	-2797	-954
1				
Change in local government (S.1313) consolidated gross debt (2)	10493	-6023	12923	3973
Local government contribution to general government debt (a=b-c)	149641	143377	155655	158933
Local government gross debt (level) (b)	155365	149342	162265	166238
Local government holdings of other subsectors debt (level) (c)	5724	5965	6610	7305

- (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		Ye	ear	
Data are in .SEK(millions of units of national currency)	2003	2004	2005	2006
Date: .28/.9/ 2007 revised 10/10 2007	final	final	half-finalized	half-finalized
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-24567	-22946	-27184	-30182
Net acquisition (+) of financial assets (3)	42253	43500	9329	40688
Currency and deposits (F.2)	-13514	7596	-10879	-6049
Securities other than shares (F.3)	29450	21163	39618	41314
Loans (F.4)	-4269	-500	3	154
Increase (+)				
Reduction (-)				
Shares and other equity (F.5)	27445	15495	-21655	1441
Increase (+)	29402	246518	156906	286981
Reduction (-)	-1957	-231023	-178561	-285540
Other financial assets (F.1, F.6 and F.7)	3141	-254	2242	3828
			1	ı
Adjustments (3)	-1894	1022	-4226	-2682
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1894	1022	-4226	-2682
Incurances above( )/below( ) naminal value				
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)				
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
Outer volume changes in illianda liabilities (n.1, n.o, n.10) (-)				
Statistical discrepancies	-19283	-19561	20049	-8419
Difference between capital and financial accounts (B.9-B.9f)	-19262	-19560	21153	
Other statistical discrepancies (+/-)	-21	-1	-1104	14821
			. 104	521
Change in social security (S.1314) consolidated gross debt (2)	-3491	2015	-2032	-595
Social security contribution to general government debt (a=b-c)	-53923	-47797	-50579	-60621
Social security gross debt (level) (b)(3)	612	2627	595	
Social security holdings of other subsectors debt (level) (c) <sup>(6)</sup>	54535	50424	51174	60621

- (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 SEK(millions of units of national currency)  Date:28/,9/ 2007	2003 final	2004 final	Year 2005 <mark>half-finalized</mark>	2006 <mark>half-finalized</mark>	2007 forecast
2	Trade credits and advances (AF.71 L)	34739	39452	43430	49143	
3	Amount outstanding in the government debt from the financing of public under	ertakings				_
	Data:	47967	59154	65741	M	
	Institutional characteristics:	Loans to corpoi	rations owned	by local gover	nment in the loo	al government de
4	In case of substantial differences between the face value and the present value government debt, please provide information on i) the extent of these differences:	of				
10	ii) the reasons for these differences:  Gross National Income at current market prices (B.5*g)(2)	2482178	2559671	2663372	2841845	
10	<ul> <li>(1) Please indicate status of data: estimated, half-finalized, final.</li> <li>(2) Data to be provided in particular when GNI is substantially greater than GDP.</li> </ul>	2402170	2337011	200372	2011043	