

## ILUSTRASI FORMAT LAPORAN KEUANGAN DI SWEDIA

1. Statement of Financial Performance**Consolidated statement of financial performance for central government**

million SEK	Note	2000	1999
<b>Revenue</b>			
Taxes etc.	1	795 682	772 788
Revenue from fees and other payments	2	47 591	46 231
Revenue from grants	3	16 912	49 427
<b>Total revenues</b>		<b>860 185</b>	<b>868 446</b>
<b>Costs</b>			
<b>Transfers and grants</b>			
Transfers provided	4	-614 805	-604 671
Allocations to/withdrawals from funds	5	-5 349	-4 212
<b>Total transfers</b>		<b>-620 154</b>	<b>-608 883</b>
<b>Cost of government operations</b>			
Cost of staff	6	-76 786	-72 519
Cost of premises	7	-10 706	-10 804
Other operating costs	8	-59 232	-53 278
Depreciation and write-down	9	-16 825	-15 819
<b>Total cost of government operations</b>		<b>-163 549</b>	<b>-152 420</b>
<b>Total costs</b>		<b>-783 703</b>	<b>-761 303</b>
<i>Result before financial items</i>		<i>76 482</i>	<i>107 143</i>
<b>Profit or loss on holdings in associated and subsidiary companies</b>	10	<b>8 819</b>	<b>18 777</b>
<b>Financial income and expenses</b>			
Financial income	11	107 331	85 331
Financial expenses	12	-164 572	-152 678
<b>Total financial items</b>		<b>-57 241</b>	<b>-67 347</b>
<b>SURPLUS FOR THE YEAR</b>		<b>28 060</b>	<b>58 573</b>

## 2. Statement of Financial Position

### Consolidated statement of financial position for central government

Million SEK	Note	2000-12-31	1999-12-31
<b>ASSETS</b>			
<b>Intangible fixed assets</b>			
Capitalised expenditure on research and development	13	1 302	1 082
Rights and other intangible assets	14	232	243
Advances for intangible assets	15	7	13
<b>Total intangible fixed assets</b>		<b>1 541</b>	<b>1 338</b>
<b>Tangible fixed assets</b>			
Roads and road constructions	16	67 356	63 185
Railways and railway constructions	17	57 642	53 149
Buildings, land and other real estate	18	35 178	33 437
Improvements on real estate of others	19	2 026	1 640
Machinery, plant, equipment etc.	20	22 359	30 003
Constructions in progress	21	25 829	30 523
Stock reserves for emergency	22	74 462	66 855
Advances for tangible assets	23	340	349
<b>Total tangible fixed assets</b>		<b>285 192</b>	<b>279 141</b>
<b>Financial assets</b>			
Shares in subsidiaries and associated companies	24	139 988	140 766
Long-term securities and bonds	25	16 579	9 559
Other long-term claims	26	8 439	6 454
<b>Total financial assets</b>		<b>165 006</b>	<b>156 779</b>
<b>Total assets</b>		<b>451 739</b>	<b>437 258</b>
<b>Lending</b>	27	<b>127 046</b>	<b>123 532</b>
<b>Stocks etc.</b>			
Stock and stores	28	1 222	1 370
Work in progress	29	365	442
Real estate	30	146	161
Advances to suppliers	31	10 437	11 958
<b>Total stocks etc.</b>		<b>12 170</b>	<b>13 931</b>
<b>Receivables</b>			
Accounts receivable	32	4 664	4 108
Other claims	33	33 222	20 107
<b>Total receivables</b>		<b>37 886</b>	<b>24 215</b>
<b>Cut-off items</b>			
Prepaid expenses	34	16 721	22 055
Accrued revenue from grants	35	820	486
Other accrued revenue	36	17 284	14 774
<b>Total cut-off items</b>		<b>34 825</b>	<b>37 315</b>
<b>Short-term investments</b>			
Securities etc.	37	20 094	18 908
<b>Total short-term investments</b>		<b>20 094</b>	<b>18 908</b>
<b>Cash, bank etc.</b>			
Cash, bank etc.	38	3 924	6 743
<b>Total cash, bank etc.</b>		<b>3 924</b>	<b>6 743</b>
<b>TOTAL ASSETS</b>		<b>687 684</b>	<b>661 902</b>

Million SEK	Note	2000-12-31	1999-12-31
<b>CAPITAL AND LIABILITIES</b>			
Net capital	39	-1 001 019	-1 086 375
Funds	40	40 045	34 697
<b>Provisions</b>			
Provisions for pensions and similar commitments	41	125 369	115 636
Other provisions	42	13 990	9 353
<b>Total provisions</b>		<b>139 359</b>	<b>124 989</b>
<b>National debt</b>	<b>43</b>		
Borrowing in Sweden		1 036 832	1 079 080
Borrowing abroad		241 061	291 075
<b>Total national debt</b>		<b>1 277 893</b>	<b>1 370 155</b>
<b>Liabilities</b>			
Loans	44	126 122	105 297
Accounts payable	45	12 375	12 746
Cash deposits	46	739	777
Advances from customers	47	369	476
<b>Total liabilities</b>		<b>139 605</b>	<b>119 296</b>
<b>Cut-off items</b>			
Accrued expenses	48	73 096	75 959
Unused grants	49	4 190	3 472
Other deferred revenue	50	14 515	19 709
<b>Total periodisation items</b>		<b>91 801</b>	<b>99 140</b>
<b>TOTAL CAPITAL AND LIABILITIES</b>		<b>687 684</b>	<b>661 902</b>
Contingent liabilities	51		

### 3. Cash Flow Statement

## Consolidated cash flow statement for central government

Million SEK	Note	2000	1999
<b>Government operations</b>			
Revenue from taxes etc.		811 529	770 158
Revenue from fees and other payments		62 571	53 286
Revenue from grants		16 912	49 163
<b>Total revenue</b>		<b>891 012</b>	<b>872 607</b>
<b>Transfers and grants</b>		<b>-637 993</b>	<b>-573 093</b>
Cost of government operations		-132 354	-131 715
<b>Total cost excluding depreciation</b>		<b>-770 347</b>	<b>-704 808</b>
Transfer of AP-funds		45 000	45 000
Adjustment to payments	52	8 385	-8 572
<b>Balance government operations</b>		<b>174 050</b>	<b>204 227</b>
<b>Investments</b>			
Financial investments		-1 261	-810
Tangible investments	53	-30 404	-33 518
Intangible investments		-569	-606
Sale of fixed assets		62 810	1 145
<b>Total investments</b>		<b>30 576</b>	<b>-33 789</b>
<b>Lending</b>			
	54		
New lending		-13 894	-13 275
Amortisation		4 799	4 655
<b>Total net lending</b>		<b>-9 095</b>	<b>-8 620</b>
<b>Financial activities</b>			
Government net borrowing, adjusted for exchange rate fluctuations		-91 403	-87 739
Net amount of other financial items, adjusted for shares of profit		1 748	2 731
Adjustment to payments	55	-4 365	-3 880
<b>Total financial activities</b>		<b>-94 020</b>	<b>-88 888</b>
<b>TOTAL</b>		<b>101 511</b>	<b>72 930</b>
<b>Government borrowing</b>			
Change of national debt		-92 262	-75 806
change of other debt			28
Unrealised exchange gains and losses		-9 249	2 848
<b>BALANCE GOVERNMENT NET BORROWING</b>		<b>-101 511</b>	<b>-72 930</b>