

# Open Budget Survey 2021

Questionnaire

Sweden

May 2022

# Country Questionnaire: Sweden

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2021

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

and

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

See also the following published on the same date as the Spring Fiscal Bill, 15 April 2020:

- Vårbudgeten 2020 på fem minuter (The Spring Fiscal Bill 2020 in 5 minutes): <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Nyckeltal prognos 15 april 2020 as PDF (Key statistics prognosis 15 April 2020): <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Nyckeltal prognos 15 april 2020 as Excel (Key statistics prognosis 15 April 2020 as Excel):

<https://www.regeringen.se/4970ed/globalassets/regeringen/dokument/finansdepartementet/pdf/2020/varbudget-2020/nyckeltal-prognos-15-april-2020.xlsx>

- Collection of tables on the macroeconomic development and public finances: Annex Spring Fiscal Bill 2020 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2020 års ekonomiska vårproposition):

<https://www.regeringen.se/497538/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/tabellsamling-makroekonomisk-utveckling-och-finanser.xlsx>

- Skatteutgifter 2020 (Tax expenses 2020): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-20192098/>

- Pressbrief Ministry of Finance, Regeringen överlämnar 2020 års ekonomiska vårproposition (Pressbrief Ministry of Finance, The Government hands over the Spring Fiscal Bill 2020): <https://www.regeringen.se/pressmeddelanden/2020/04/regeringen-overlamnar-2020-ars-ekonomiska-varproposition/>

- Press meeting with the Minister of Finance: <https://www.regeringen.se/tal/2020/04/magdalena-anderssons-presentationsbilder-fran-presstraff-om-varbudgeten-2020/>

- Power Point from the above press meeting:

<https://www.regeringen.se/4977a4/contentassets/6930e2625242439b87a868a8fbd78ea7/presentationsbilder-varbudget-for-2020.pdf>

- Table 3.1 <https://www.regeringen.se/4974d7/globalassets/regeringen/dokument/finansdepartementet/pdf/2020/varbudget-2020/tabell-3.1.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

The Spring Fiscal Bill 2020 (20202 års ekonomiska vårproposition): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

and

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

The Spring Fiscal Bill is always published in April, and in 2020 it was published on 15 April 2020. The Budget Proposal was then published in September and the budget year started on January 2021

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

15/4/2020

Source:

The Spring Fiscal Bill 2020 (20202 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

and

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

Verified with WayBackMachine: <https://web.archive.org/web/20200415060801/https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

Verified with WayBackMachine.

Source:  
WayBackMachine: <https://web.archive.org/web/20200415060801/https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Also, the PBS receives extensive media attention on the day it is presented, so apart from govt's news and press material, it is easy to google to confirm the date.

Government Reviewer

Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

and

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

- Collection of tables on the macroeconomic development and public finances: Annex Spring Fiscal Bill 2020 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2020 års ekonomiska vårproposition):

<https://www.regeringen.se/497538/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/tabellsamling-makroekonomisk-utveckling-och-finanser.xlsx>

- Nyckeltal prognos 15 april 2020 as Excel (Key statistics prognosis 18 April 2018 as Excel):  
<https://www.regeringen.se/4970ed/globalassets/regeringen/dokument/finansdepartementet/pdf/2020/varbudget-2020/nyckeltal-prognos-15-april-2020.xlsx>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

and

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition)

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>  
and  
<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: in parenthesis, it should be (2020 års ekonomiska vårproposition), i e excluding the fifth digit (2).

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer review comment, but cannot change it.

IBP Comment

The peer reviewer's comment is well received. There is a typo. Per the peer reviewer suggestion and researcher's agreement the full title of the PBS is modified from "The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition)" to "The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition)"

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

- The Spring Fiscal Bill 2020 in 5 minutes <https://www.government.se/articles/2020/04/the-2020-spring-budget-in-five-minutes/>
- The Spring Supplementary Budget 2020, Press release <https://www.regeringen.se/pressmeddelanden/2020/04/regeringen-overlamnar-2020-ars-ekonomiska-varproposition/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2021

Source:

Budget Proposal 2021 (Budgetpropositionen för 2021):

<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>  
and

<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Also published on the same date - 21 Sept 2020:

- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):

<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

- Nyckeltal prognos 21 september 2020 (Key data prognosis 21 September 2020):

<https://www.regeringen.se/4a6b98/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2021/nyckeltal-prognos-21-september-2020.pdf>

- Reforms in the Budget Proposal for 2021 (Reformer i budgetprocessen för 2021):

<https://www.regeringen.se/4a6bd9/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2021/tabell-1.1-reformtabell.pdf>

- The Autumn Supplementary Budget for 2020 (Höständringsbudget för 2020) was also made publicly available on the same date as the Executive's Budget Proposal: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020212/>

and <https://www.regeringen.se/4a676e/contentassets/af072fa9ca9e4b6c90ee81d9102bc5c6/hostandringsbudget-for-2020-prop.-2020212.pdf>

See also:

- Så funkar Riksdagen från förslag till budget (This how the Parliament works from proposal to budget), 22 August 2018:

<https://www.riksdagen.se/sv/sa-funkar-riksdagen/fran-forslag-till-budget/>

All the budgets and supplementary budgets are found here: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetpropositioner-per-budgetar/>

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:  
21/9/2020

Source:  
Budget Proposal 2021 (Budgetpropositionen för 2021):  
<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>  
and  
<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:  
a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:  
Budget Proposal 2021 (Budgetpropositionen för 2021):  
<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>  
and  
<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:  
The budget is approved in by Parliament in December and the budget year starts on 1 January.

In the last OBS the answer was a "c". The reason for this was that the Sweden held elections on 8 Sept in 2018, which resulted in a "hung Parliament". To make a long story short, in such a case the budget proposal can be presented later than normal according to Swedish law. The budget proposal for the year 2019 was therefore presented on 15 November 2018 by the Red-Green Coalition (the Government of 2014-2018). This was a very unusual event and in 2020 the budget proposal is back on the time track of being published in September.

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:  
21/9/2020

Source:  
Budget Proposal 2021 (Budgetpropositionen för 2021):  
<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>  
and  
<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Verified with WayBackMachine:

Source:  
WayBackMachine:  
<https://web.archive.org/web/20200921062602/https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: see earlier comment: that the date is easily verified by googling, as the EBS just at the PBS receives extensive media coverage.

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Source:

Budget Proposal 2021 (Budgetpropositionen för 2021):

<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

and

<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

- Tables macroeconomic development and public finances and allocation (Tabellsamling makroekonomisk utveckling offentliga finanser och fördelning): <https://www.regeringen.se/4a6bb5/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2021/tabellsamling-makroekonomisk-utveckling-offentliga-finanser-och-fordelning.xlsx>

Specification of the budget expenditures and revenues for 2021 (Specifikation av budgetens utgifter och inkomster 2021)

<https://www.regeringen.se/4a6acc/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2021/specifikation-av-statens-utgifter-och-inkomster.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Budget Proposal 2021 (Budgetpropositionen för 2021)

Source:

Budget Proposal 2021 (Budgetpropositionen för 2021):

<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

and

<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

- Summary: The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- Summary of the States budget in numbers (Statens budget i siffror)

<https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Power Point from the press meeting: <https://www.regeringen.se/tal/2020/09/magdalena-anderssons-presentationsbilder-fran-presstraff-om-budgetpropositionen-for-2021/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2021

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)  
or  
<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
17/12/2020

Source:  
The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)  
or  
<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:  
a. Two weeks or less after the budget has been enacted

Source:  
The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)  
or  
<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

It was made available to the public on the day it was enacted, on 17 December 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

17/12/2020

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)

or

<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

I cannot verify by Javascript or Wayback Machine, but the document was available on the web at the end of December 2020 and it is dated 17 December 2020.

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)

or

<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)

or

<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)

or

<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Normally the Enacted Budget is based on, and ends up having about exactly, the same amounts as found in the Executive's Budget Proposal (the latter exists as machine readable on the Government's web). So, in practice one could say that the Enacted Budget is machine readable in terms of the Executive's Budget Proposal. However, even in 'normal' year a citizen would need to do quite some research to know that the Budget Proposal amounts on the Government's web are the same ones approved in the Enacted Budget found on the Parliament's web.

The Enacted Budget is not presented in a machine readable way, so there is no way for citizens to more easily process what became the enacted fiscal year 2021 budget. There is not either an easier way to compare the proposal and enacted versions. Had the Enacted Budget been presented in a machine readable version it would have been possible. That is the reason for the answer "c".

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.



For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021

Source:

The Parliament's web: Finansutskottets betänkande 2020/21:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html)  
or  
<https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Comment:

In relation to this question in the OBS 2017 the International Partnership wrote this in a comment to my rating of Enacted Budget Proposal as such being a quite easy accessible document in itself: "In order to ensure consistency across countries, IBP does not accept the document suggested as a CB version of the Enacted Budget as it is a summary that does not contain the key aspects to be considered a CB version. Hence, the response should be B."

So for international comparison the answer given in the OBS 2019 and above is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:  
FY 2021

Source:

In Sweden, the budget documents that come with Citizens Budgets are primarily the Pre Budget Statement and the Executive's Budget Proposal. The Citizens Budgets questions are answered in relation to the Executive's Budget Proposal.

The Executive's Budget Proposal – Citizen's Budget information:

- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- The State Budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):

<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

Comment:

The Pre Budget Statement/Spring Fiscal Budget Proposal – Citizen's Budget information:

- Vårbudgeten 2020 på fem minuter (The Spring Fiscal Bill 2020 in 5 minutes): <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Power Point from the above press meeting:

<https://www.regeringen.se/4977a4/contentassets/6930e2625242439b87a868a8fbd78ea7/presentationbilder-varbudget-for-2020.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

21/9/2020

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- The State Budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):

<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Verified with WayBackMachine.

Source:  
WayBackMachine:  
<https://web.archive.org/web/20200921062602/https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Also available on govt websites, and date clearly stated.

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:  
<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

Source:  
The Executive's Budget Proposal – Citizen's Budget information:  
- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):  
<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>  
- The State Budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>  
- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):  
<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:  
The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter)

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- The State Budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):

<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Parenthesis should read (Budgeten för 2021 på fem minuter)

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer comment, but cannot change it.

IBP Comment

The peer reviewer's comment is well received. Per the peer reviewer suggestion and researcher's agreement the full title of the CB is modified from "The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter)" to "The Budget Proposal for the year 2021 in five minutes (Budgeten för 2021 på fem minuter)"

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

The Executives Budget Proposal for the fiscal year 2021.

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- The Budget Proposal for the year 2021 in five minutes (Sammanfattning: Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- The State Budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Press briefing: The budget proposal for 2021 (Pressmeddelande: Budgetproposition för 2021):

<https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2020

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>  
The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: <https://www.riksdagen.se/sv/press-och-publicerat/publikationer/sveriges-statsskuld/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

a. At least every month, and within one month of the period covered

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>  
The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: <https://www.riksdagen.se/sv/press-och-publicerat/publikationer/sveriges-statsskuld/>

Comment:

The data is released by month, within a month after the month in question.

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: [https://www.riksdagen.se/sv/For-investerare/upplaning\\_statsskuld/sveriges-statsskuld/](https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Peer Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."*

Answer:

The data is released by month, within a month after the month in question.

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999.

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above.

In Year Reports on spending and revenue on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) web:

<https://www.esv.se/psidata/manadsutfall/?year=2020>

- November 2020 (published 12 Dec 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/manadsutfall-tabeller-november-2020.xlsx>

- October 2020 (published 25 Nov 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/manadsutfall-tabeller-oktober-2020-2020-11-25.xlsx>

- September 2020 (published 29 Oct 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/kopia-av-manadsutfall-tabeller-september-2020-2020-10-27.xlsx>

- August 2020 (published 28 Sep 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/utfall-tabeller-augusti-2020.xlsx>

- July 2020 (published 27 Aug 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/utfall-tabeller-juli-2020.xlsx>

- June 2020 (published 29 July 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/utfall-tabeller-juni-2020.xlsx>

- May 2020 (published 17 June 2020): <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/utfall-tabeller-maj-2020.xlsx>

In Year Reports on the national debt on The Swedish National Debt Office's (Riksgälden) web: [https://www.riksgalden.se/sv/For-investerare/upplaning\\_statsskuld/sveriges-statsskuld/](https://www.riksgalden.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

- November 2020 (published 6 Dec 2020): <https://www.riksgalden.se/contentassets/70fedb6c624c4eefad374e2c6ab03347/sveriges-statsskuld-nov-2020.pdf>

- October 2020 (published 6 Nov 2020): <https://www.riksgalden.se/contentassets/742b265434cf495382f3c923bd685167/sveriges-statsskuld-okt-2020.pdf>

- September 2020 (published 7 Oct 2020): <https://www.riksgalden.se/contentassets/36b46b7d5308472da2dbb7128f8ae877/sveriges-statsskuld-sep-2020.pdf>

- August 2020 (published 7 Sep 2020): <https://www.riksgalden.se/contentassets/e34c013036874563a194ff7d05284db7/sveriges-statsskuld-aug-2020.pdf>

- July 2020 (published 7 Aug 2020): <https://www.riksgalden.se/contentassets/3260dfabf26b430c937c3ead708d53ba/sveriges-statsskuld-juli-2020.pdf>

- June 2020 (published 7 July 2020): <https://www.riksgalden.se/contentassets/fce35f17189e4c39838a279e3b668f7e/sveriges-statsskuld-juni-2020.pdf>

- May 2020 (published 5 June 2020): <https://www.riksgalden.se/contentassets/e45b401e02aa47a989a5e765978e2a4f/sveriges-statsskuld-maj-2020.pdf>

Sources: The data is released by month, within a month after the month in question.

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/psidata/manadsutfall/?year=2020>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: [https://www.riksgalden.se/sv/For-investerare/upplaning\\_statsskuld/sveriges-statsskuld/](https://www.riksgalden.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

I took these two examples:

- The Swedish National Financial Management Authority (Ekonomistyrningsverket): Expenditures and revenues in Nov 2020. On the first spread sheet in the Excel it says that it was created on 16 Dec 2020, at 15.38. The properties does not give much of a clue, it says that the Excel was created on 4 Dec 2013. WayBack Machine gives no further clues.

- The National Debt Office (Riksgälden): The national debt as of 30 Nov 2020, published on 6 Dec 2020. Its document properties says it was created on 4 Nov 2020.

Source:

- The expenditures and revenues: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2020/manadsutfall-tabeller-november-2020.xlsx>

- The national debt as of 30 Nov 2020, published on 6 Dec 2020:

<https://www.riksgalden.se/contentassets/70fedb6c624c4eefad374e2c6ab03347/sveriges-statsskuld-nov-2020.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and <https://www.riksgalden.se/sv/press-och-publicerat/publikationer/sveriges-statsskuld/>

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>  
The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: <https://www.riksgalden.se/sv/press-och-publicerat/publikationer/sveriges-statsskuld/>

Comment:



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>  
The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

Comment:

Peer Reviewer  
Opinion: Agree

Comments: Please note: the IYRs are highly aggregated compared to the PBS and the EBS. the IYRs mainly list headline numbers such as total revenue and total expenses (divided into 27 expenditure areas).

Government Reviewer  
Opinion: Agree

Researcher Response  
I agree with the peer reviewer.

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

Answer:

Månadsutfallet (Actual expenditure and revenue per month)

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Should be "Månadsutfall för statens budget"

Researcher Response  
Yes, I agree.

IBP Comment

The peer reviewer's comment is well received. Per the peer reviewer suggestion and researcher's agreement the full title of the IYRs is modified from "Månadsutfallet (Actual expenditure and revenue per month)" to "Månadsutfall för statens budget (Actual expenditure and revenue per month)".

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>  
The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

Comment:

The information is not presented in a citizens version way.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2020

Source:

- The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/> and <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

See also the related Spring Fiscal Bill Citizen's Budget information:

- Vårbudgeten 2020 på fem minuter (The Spring Fiscal Bill 2020 in 5 minutes): <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Power Point from the above press meeting:

<https://www.regeringen.se/4977a4/contentassets/6930e2625242439b87a868a8fbd78ea7/presentationbilder-varbudget-for-2020.pdf>

Comment:

Please note that the documents sourced are produced in April and not after 6 months into the budget year (which runs Jan-Dec) – i.e. the documents sourced do not cover the first 6 months of the fiscal year. Sweden does not produce such a document that covers January to June. I have had a discussion on the documents of the Mid Term Review with the IBP in previous OBS years. The discussions arrived at that it was accepted to use the above sourced documents. IBP reviewed the documents and gave the following comment in relation to the OBS 2017: "The document contains the relevant information and this is in line with accepting it in the OBS 2015. In other countries in which the MYR is published before the midpoint, similar documents have been accepted."

The documents sourced focus on years to come and past years including the budget year. They provide aggregated information, which is discussed in text in some more detail.

Peer Reviewer

Opinion: Agree

Comments: As the researcher states, the documents referred to are the PBS and the spring supplementary budget, both presented in April. No proper MYR as described in the 2021 OBS Guide is presented by the Swedish govt.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer.

IBP Comment

Please see the researcher answer above: "I have had a discussion on the documents of the Mid Term Review with the IBP in previous OBS years. The discussions arrived at that it was accepted to use the above-sourced documents. IBP reviewed the documents and gave the following comment in relation to the OBS 2017: "The document contains the relevant information and this is in line with accepting it in the OBS 2015. In other countries in which the MYR is published before the midpoint, similar documents have been accepted." This declaration/appraisal is maintained for OBS 2021.

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

a. Six weeks or less after the midpoint

Source:

- The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/> and <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: see previous comment: these docs are presented in April.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the researcher's answer to questions MYR-1 and 76.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
15/4/2020

Source:

- The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/> and <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Verified with WayBackMachine.

Source:

WayBackMachine, Spring Fiscal Bill: <https://web.archive.org/web/20200415060801/https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

WayBackMachine, Spring supplementary budget: <https://web.archive.org/web/20200415060801/https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: in addition, extensive media coverage and govt's own websites date the presentations.

Government Reviewer  
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf> and <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Source:

- The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition), 15 April 2020: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/> and <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: the researcher's main link did not work for me. but the ones listed under source do, and are correct.

Government Reviewer

Opinion: Agree

Researcher Response

It must have been temporary. Now the link is working.

IBP Comment

IBP confirms at all the stages of this assessment the links were functional.

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

- Tabellsamling makroekonomisk utveckling och finanser, bilaga 2020 års ekonomiska vårproposition (Collection of tables on the macroeconomic development and public finances, annex Spring Fiscal Bill 2020): <https://www.regeringen.se/497538/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/tabellsamling-makroekonomisk-utveckling-och-finanser.xlsx>

- The Ministry of Finance's economic development prognosis (Finansdepartementets prognoser för den ekonomiska utvecklingen):

<https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/prognoser/>

and in specific the Spring Fiscal Bill for 2020 is found here:

<https://www.regeringen.se/497541/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/nyckeltal-prognos-15-april-2020.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

2020 års ekonomiska vårproposition (The Spring Fiscal Bill 2020) and Vårändringsbudget för 2020 (Spring supplementary budget for 2020)

Source:

- The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/> and <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Vårändringsbudget för 2020 (Spring supplementary budget for 2020): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

a. Yes

Source:

See the Spring Fiscal Bill related Citizen's Budget information:

- Vårbudgeten 2020 på fem minuter (The Spring Fiscal Bill 2020 in 5 minutes): <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Power Point from the above press meeting:

<https://www.regeringen.se/4977a4/contentassets/6930e2625242439b87a868a8fbd78ea7/presentationbilder-varbudget-for-2020.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?



Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:  
FY 2019

Source:  
The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:  
a. Six months or less after the end of the budget year

Source:  
The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:  
It was made available to the public on 15 April 2020 (same date as the Spring Fiscal Bill and the Spring Supplementary Budget). The Fiscal Year is January to December.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:  
15/4/2020

Source:  
The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
Verified with WayBackMachine:

Source:  
WayBackMachine:  
<https://web.archive.org/web/20200415060821/https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: Also, media coverage and govt's own websites clearly state dates.

Government Reviewer  
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Source:  
The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>

and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

There is no such format available of the Year End Report on the web.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Årsredovisning för Staten 2019 (The Year End Report of the State 2019)

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:  
b. No

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):  
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>  
and <https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2019

Source:

The following documents and web pages are of relevance to the Audit Report questions, but only the first of the three has been used to answer the Audit Report questions:

- 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten (Audit Report – Annual Report of the State 2019):  
<https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and  
<https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>
- 2) The Audit Report 2020 (Riksrevisorernas årliga rapport 2020): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorns-arligen-rapport-2020.html> and  
<https://www.riksrevisionen.se/download/18.4a09469f17225dd434b2070/1589791285776/RiR%20%C3%85RA%202020%20Anpassad.pdf>
- 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

a. Six months or less after the end of the budget year

Source:

The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019):  
<https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and  
<https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

It was made publicly available on 8 June 2020. The Fiscal Year is Jan to Dec.

Peer Reviewer

Opinion: Agree

Comments: The AR on the YER seems to be adopted 17 April 2020 - but strangely enough not made publicly available until 8 June 2020.

Government Reviewer

Opinion: Agree

Researcher Response

I agree.

IBP Comment

The peer reviewer's comment is well-noted.

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.*

Answer:

8/6/2020

Source:

The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019):  
<https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and  
<https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The date is confirmed by using the javascript command: javascript:alert (document.lastModified) applied to the pdf.

Source:

1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019): <https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and <https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer  
Opinion: Agree  
Comments:

Government Reviewer  
Opinion: Agree

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Source:

1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019): <https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and <https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019): <https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and <https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

AR-7. If the AR is produced, please write the full title of the AR.



For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019)

Source:

1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019): <https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and <https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: however, the correct word is "berättelse" rather than "rapport", that is: Revisionsberättelse för Årsredovisningen för staten 2019

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer review comment.

IBP Comment

The peer reviewer's comment is well-noted. The title for the AR is revised to: "Revisionsberättelse - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019)"

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

Answer:

b. No

Source:

1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019): <https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html> and <https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Ministry of Finance websites with fiscal information:

\* Pre Budget Statement, The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

\* Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

\* Enacted Budget: The Parliament's web: Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

\* Citizen's Budget: In Sweden, the budget documents that come with Citizens Budgets are primarily the Pre Budget Statement and the Executive's Budget Proposal. The Citizens Budgets questions are answered in relation to the Executive's Budget Proposal. The Citizen's Budget documents are found in the boxes on the right hand sides of the main web pages:

- Pre Budget Statement, The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

- Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

\* In Year Reports on actual budget outcomes of the Swedish National Financial Management Authority's (Ekonomistyrningsverkets): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

\* In Year Reports on debt of the Swedish National Debt Office (Riksgälden): <https://www.riksdagen.se/sv/statistik/statistik-om-sveriges-statsskuld/>

\* Mid Year Report, Spring Supplementary Budget 2020 (Vårändringsbudget för 2020) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-20192099/>

\* Mid Year Report, The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

\* Year End Report, The Year End Report of the State 2019 (Årsredovisning för Staten 2019): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2020/04/skr.-201920101/>

\* Audit report: The Audit Report 2020 (Riksrevisorernas årliga rapport 2020): <https://www.riksrevisionen.se/rapporter/uppfoljning/arlige-rapporten/riksrevisorernas-arliga-rapport-2020.html>

\* In addition there is the Open Aid website with information regarding Swedish Development Cooperation: <https://openaid.se/activities/overview?year=2019>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain

disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

In Year Reports: The Swedish National Financial Management Authority (Ekonomistyrningsverkets) The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here:

<https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

and here:

<https://www.esv.se/psidata/manadsutfall/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Pre Budget Statement, The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

In a box on the right hand side click on the title Tabellsamling makroekonomisk utveckling och finanser (Collection of tables on the macroeconomic development and finances):

<https://www.regeringen.se/497538/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/tabellsamling-makroekonomisk-utveckling-och-finanser.xlsx>

Go to tabs 2.11 and 3.14 which present expenditures and revenues for multiple years.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Examples:

- The Open Aid website provides the most visual and infographical information: <https://openaid.se/>  
- Summaries of amounts in the Executive's Budget Proposal for the fiscal year 2021: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>  
or in English:

<https://www.government.se/articles/2021/04/central-government-budget-in-figures/>

- Presentation 21 Sept 2020 by the Minister of Finance of the Budget Proposal for the fiscal year 2021: <https://www.youtube.com/watch?v=j0aXgFvspRE>

- Pressmeeting 6 Oct 2020 for children about the Budget Proposal for the fiscal year 2021: <https://www.youtube.com/watch?v=MZCvJOYg368>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 ([http://kenyalaw.org/8181/exist/kenyalex/actview\\_xql?actid=No.%2018%20of%202012](http://kenyalaw.org/8181/exist/kenyalex/actview_xql?actid=No.%2018%20of%202012)), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

The Budget Law guides public financial management and auditing: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203\\_sfs-2011-203](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203)

The Budget Law does not really speak to transparency and participation. However, one could argue that the details specified in Chapter 10 (which specifies dates and content of the accounting, Year End Report and audit) - aims towards transparency. Otherwise it is the Budget Law in combination with the laws and principles presented in the answer to the next question GQ-3 that provide the framework for transparency in Sweden, and to some extent also for participation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005*

(<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

The Swedish Constitution includes four parts of which one covers access to information and another freedom of expression:

- Tryckfrihetsförordning (1949:105) (Access to information and transparency): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tryckfrihetsforordning-1949105\\_sfs-1949-105](http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tryckfrihetsforordning-1949105_sfs-1949-105)
- Yttrandefrihetsgrundlag (1991:1469) (Freedom of expression): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/yttrandefrihetsgrundlag-19911469\\_sfs-1991-1469](http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/yttrandefrihetsgrundlag-19911469_sfs-1991-1469)
- Freedom of expression is perhaps the closest Sweden has to a law on citizen's participation. There is no specific law on participation though.

There is also the:

- Announcement of a new Parliament order (Kungörelse (1974:153) om beslutad ny riksdagsordning): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974153-om-beslutad-ny\\_sfs-1974-153](http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974153-om-beslutad-ny_sfs-1974-153)
- The Public Access to Information and Secrecy Act of 2009: <http://www.government.se/sb/d/11929/a/131397>
- Offentlighetsprincipen (principle of public access) is available in Swedish at <https://www.regeringen.se/sa-styrs-sverige/grundlagar-och-demokratiskt-deltagande/offentlighetsprincipen/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: The reference to the parliament order should be simply "Riksdagsordning (2014:801)". It was changed 2014 and the researcher has referred to the previous version. [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/riksdagsordning-2014801\\_sfs-2014-801](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/riksdagsordning-2014801_sfs-2014-801)

Researcher Response

I agree with the government's comment.

IBP Comment

The government reviewer's comment is well received.

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

b. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See (Bilaga 1: Specifikation av budgetens utgifter och inkomster 2021 (Appendix 1: Specification of the budget expenditures and incomes 2021)

The Budget Proposal contains proposals on the coming year's distribution of resources divided into 27 expenditure (utgiftsområden) and those are subdivided into policy areas (politikområden). Many of those areas can be linked to a specific administrative unit based on their title (which is why I rate the question a "b"), but they are not explicitly presented by Ministry, Department or Agency. A classification by agency is made by the Government in its letters of appropriation directions (regleringsbrev) to the agencies soon after the budget proposal is approved by Parliament, in December. Strictly speaking, the Budget Proposal's expenditure areas are therefore not by administrative unit, but since at least two thirds can be easily linked to an administrative unit by its name the question merits a "b" rating.

Comment:

... and then there are the Letters of Appropriations (Regleringsbrev), found on the Swedish National Management Authority's (Ekonomistyrningsverket) webpage: <http://www.esv.se/Verktyg--stod/Statsliggaren/> However, the Letters cannot be taken into account in this OBS since they are not released in relation to the September Budget Proposal, which is what this question is about. They are released after the Enacted Budget is enacted by Parliament in December. See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Comments: The budget process consists of several steps where the responsibilities are set on a finer scale in each step. So in the executive budget proposal the proposed fundings for all parts of the budget is set on a ministerial level. Normally the budget proposal is unchanged in the parliament and therefore the enacted budget is roughly the same as the proposed budget. After the budget is decided upon the executive will decide on letters of appropriation where the responsibilities are given on an agency level. But at the ministerial level the responsibilities are allocated already in the EBP for all expenditures. Alternative "a" seems more appropriate.

Researcher Response

I agree with all what the government reviewer says, except for the scoring. Had the letters of appropriation been part of the budget proposal documents the score would have been an "a". But they are done after the budget proposal is approved. I have therefore not taken them into account and think the question merits a "b".

IBP Comment

IBP is in agreement with the researcher's "Response to Review." The current response of "b" is maintained.

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

The Executive's Budget Proposal: <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG - <https://unstats.un.org/unsd/iiss/classification-of-the-functions-of-government-cofog.ashx>).

However, a functional classification of the budget proposal is made by Statistics Sweden ex-post the release of the proposal. See Specification of the budget expenditures and incomes 2021 (Specifikation av budgetens utgifter och inkomster 2021) in the Budget Proposal.

See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG). See: Bilaga 1: Specification of the budget expenditures and incomes 2021 (Appendix 1: Specifikation av budgetens utgifter och inkomster 2021)

The rating of this question is therefore a "b". However, a COFOG functional classification of the actual spending is made by Statistics Sweden (since it is actual spending it is of course made ex-post the Budget Bill). The COFOG classification is done in relation to the publication of actual spending in the 3rd quarter of the following year. The COFOG classification is used to make public sector comparisons between countries (between EU countries in the case of Sweden), since what is considered the public sector can differ between countries. See the Eurostats web: <http://ec.europa.eu/eurostat/web/government-finance-statistics/overview>

See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic*

classification.

Answer:

b. No, expenditures are not presented by economic classification.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The expenditures are not classified by economic classification (as defined in the IMF Government Finance Statistics Manual) in the Executive's Budget Proposal. The stated reason for this is to give the agencies financial flexibility. By not dividing the agencies' yearly appropriations into different expenditure categories, the agencies can carry forward unspent balances from one fiscal year to another. They can also borrow against the following year's appropriation.

See "Bilaga 1: Specification of the budget expenditures and incomes 2021" (Appendix 1: Specifikation av budgetens utgifter och inkomster 2021).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The expenditures are not classified by economic classification (as defined in the IMF Government Finance Statistics Manual) in the Executive's Budget Proposal. The stated reason for this is to give the agencies financial flexibility. By not dividing the agencies' yearly appropriations into different expenditure categories, the agencies can carry forward unspent balances from one fiscal year to another. They can also borrow against the following year's appropriation.

See "Bilaga 1: Specification of the budget expenditures and incomes 2021" (Appendix 1: Specifikation av budgetens utgifter och inkomster 2021).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?



**GUIDELINES:**

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsligadokument/proposition/2020/09/prop.-2020211/>

The 27 expenditure areas of the Executive's Budget Proposal are divided into 48 policy areas. The expenditures are presented in relation to policy areas - and the more than 500 appropriations (anslag) to the agencies (myndigheter) are at the program-level.

See: Bilaga 1: Specification of the budget expenditures and incomes 2021 (Appendix 1: Specifikation av budgetens utgifter och inkomster 2021).

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsligadokument/proposition/2020/09/prop.-2020211/>

Multi-year expenditure estimates, up to 2021, are presented per expenditure area, which represent the administrative and functional classifications.

See table 7.4 "Utgifter per utgiftsområde 2019-2023" (Expenditures per expenditure area 2019-2023) on page 99

Economic classification is not done in the Executive's budget proposal - but is done by Statistics Sweden after the budget has been enacted in line with COFOG.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different*

revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

a. Yes, multi-year estimates for programs accounting for all expenditures are presented.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019-2023), page 99.

I interpret this question as asking if multi-year expenditure for all programmes were accounted for or only two thirds of the programmes, or less than two-thirds of them. All programmes are accounted for at an aggregated level. So, all expenditures are accounted for as the "a" requires in my mind, but not in disaggregated detail. I do not see the question asking for disaggregation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See table 6.1 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax revenue and income) starting on page 72.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See table 6.1 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax revenue and income) starting on page 72.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See table 6.1 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax revenue and income) starting on page 72.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See table 6.1 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax revenue and income) starting on page 72.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- the amount of net new borrowing required during the budget year;*
- the central government's total debt burden at the end of the budget year; and*
- the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or*

its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

- Total debt and new borrowing: Table 8.3 on page 137 "Statsskuldens förändring" (Changes in the debt of the State).

Interest payments: Expenditure area 26 "Statsskuldsräntor" (Interest on State debt):

<https://www.regeringen.se/4a66ad/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-26-statsskuldsranor-m.m..pdf>  
See diagram 2.5 "Utgiftsmässiga statsskuldsräntor 2019-2023" (State debt interest rate expenditures 2019-2019) on page 8.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Source:

Expenditure area 26 "Statsskuld räntor" (Interest on the State debt):

<https://www.regeringen.se/4a66ad/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-26-statsskuldslranor-m.m..pdf>

\* Interest rates: see section 2.5.1 "Räntor på Statsskuden" (Interest on the State debt) on page 6, and diagram 2.1 "Utgifter för statsskuldslranor 2000–2023, utfall och prognos" (State debt interest rate expenditures 2000-2022) on page 9.

\* Maturity: See section 2.5.1. sub-headline "Ränte- och valutakursutveckling" (Interest and exchange rate development) on page 6. Examples: Table 2.4 on page 7 "Urval av räntor och växelkurser 2019–2023, slutkurser" (Selection of interest and exchange rates 2019-2023, final rates). Sub-headline "Upplåning" (Borrowing) on page 7, and table 3.4

\* Internal or external: See diagram 2.5 "Utgiftsmässiga statsskuldslranor 2019-2023" (State debt interest rate expenditures 2019-2023) on page 8., and the sub-headline "Upplåning" (Borrowing) on page 7.

Interest payments: Expenditure area 26 "Statsskuldslranor" (Interest on State debt):

See diagram 2.5 "Utgiftsmässiga statsskuldslranor 2019-2023" (State debt interest rate expenditures 2019-2023) on page 8.

\* Additional information: See section 8 in the main Budget Proposal document: Budget Proposal 2021 (Budgetpropositionen för 2021):

<https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/> See section 4 "Den makroekonomiska utvecklingen" (The macroeconomic development) starting on page 43, and the Excel appendix to the Budget Proposal "Tabellsamling makroekonomisk utveckling offentliga finanser och fördelning" (Collection of tables on the macroeconomic development and distribution of public finances)

\* Nominal GDP growth: See the table 1.5 in the Excel appendix to the Budget proposal.

\* Real GDP growth: See diagram 1.1 "Alternativscenarier" (Alternative scenarios) on page 20 in the main budget proposal.

\* Inflation rate: See the table 1.9 in the Excel appendix to the Budget proposal, and table 1.2 "Makroekonomiska nyckeltal" (Key macroeconomic figures) on page 18 (see the indexes KPI and KPIF).

\* Interest rates: See table 4.6 "Nyckeltal finansiella variabler" (Key financial variables) on page 52.

It can also be added that the Spring Fiscal Policy Bill is the main budget document presenting the macroeconomic forecast.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree



15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

Throughout the document there is information and statistics related to unemployment. A google of the word "arbetslöshet" (unemployment) gave 413 hits.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- inflation rate;*
- real GDP growth; and*
- interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

Example of sensitivity analysis regarding:

\* Interest rates: Expenditure area 26 "Statsskuldsräntor" (Interest on State debt), see sub headline "Ränte- och valutakursutveckling" (Interest and exchange rate development) on page 6: <https://www.regeringen.se/4a66ad/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-26-statsskuldsranor-m.m..pdf>

\* Real GDP growth and interest rates: See section 4.5 "Alternativa scenarier" (Alternative scenarios) starting on page 54 in the main Budget Proposal document: <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

It should be added that the Spring Fiscal Bill is the Swedish budget cycle document with the most extensive macroeconomic analysis.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See section 7.4 "Förändring av de takbegränsade utgifterna sedan 2020 års ekonomiska vårproposition" (Expense ceiling changes since the 2020 Spring Fiscal Bill) starting on page 113.

It can also be added that the Spring Fiscal Policy Bill is the main budget document presenting the macroeconomic forecast.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people’s lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Source:

Executive’s Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See section 6.3.1 "Jämförelse med prognosen i 2020 års ekonomiska vårproposition" (Comparison with the prognosis in the Spring Fiscal Bill 2020 ), page 83.

It should be added that the Spring Fiscal Bill is the Swedish budget cycle document with the most extensive macroeconomic analysis.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer “b,” expenditure estimates for BY-1 must be presented by two of these three classifications. A “c” answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer “d” applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The administrative and functional is covered, but not the economic classification.

See table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019-2023) on page 99.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Examples:

See table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019-2023), page 99  
<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

See expenditure area 5 "Internationell samverkan" (International cooperation), table 2.1 "Utgiftsutveckling inom utgiftsområde 5" (Expenditure development within expenditure area 5) on page 5:

<https://www.regeringen.se/4a66a6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-5-internationell-samverkan.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

Example:

See the main budget proposal table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019-2023), page 99: <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

See expenditure area 5 "Internationell samverkan" (International cooperation), table 2.1 "Utgiftsutveckling inom utgiftsområde 5" (Expenditure development within expenditure area 5) on page 5:

<https://www.regeringen.se/4a66a6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-5-internationell-samverkan.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Expenditure estimates BY-2 are presented by administrative and functional, but not by economic classification. See See table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019-2023).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:  
Administrative classification  
Functional classification

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:  
a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:  
Examples:

Expenditure area 12 "Ekonomisk trygghet för familjer och barn" (Economic security for families and children), table 3.1 "Utgiftsutveckling inom utgiftsområde 12 Ekonomisk trygghet för familjer och barn" (Expenditure development within expenditure area 12 Ekonomisk trygghet för familjer och barn) on page 7: <https://www.regeringen.se/4a68fc/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-12-ekonomisk-trygghet-for-familjer-och-barn.pdf>

See the main budget proposal table 7.4 "Utgifter per utgiftsområde 2019–2023" (Expenditures per expenditure area 2019–2023), page 99: <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

**Examples:**

Expenditure area 4 "Rättsväsendet" (Justice), table 2.1 "Utgiftsutveckling inom utgiftsområde 4 Rättsväsendet" (Expenditure development within expenditure area 4 Justice) on page 5: <https://www.regeringen.se/4a6af2/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-4-rattsvasendet.pdf>

**Example:**

See the main budget proposal table 7.4 "Utgifter per utgiftsområde 2019-2023" (Expenditures per expenditure area 2019-2023), page 99: <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

**Example:** Table 7.2 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 72.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 72.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 72.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree



28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 72.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 72.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

b. Three years prior to the budget year (BY-3).

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Example: Table 6.1 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (Public sector tax revenues and central government revenue) on page 72.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

**Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Source:**

Expenditure area 26 "Statsskuldräntor" (State debt interest): <https://www.regeringen.se/4a66ad/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-26-statsskuldsvantor-m.m..pdf> and Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga->

dokument/proposition/2020/09/prop.-2020211/

Total debt and new borrowing:

- Table 8.3 in the main Budget Proposal document "Statsskuldens förändring" (Change in the State debt) on page 137, and table 8.1 "Statens budgetsaldo" (State budget balance) on page 137.

Interest payments and interest rates:

- Table 2.5 "Utgiftsmässiga statsskuldsräntor 2019-2023" (State debt interest rate expenditures 2019-2023) in the Expenditure area 26 document on page 8, and table 2.4 "Urval av räntor och växelkurser 2019-2023, slutkurser" (Selection of interest rates and exchange rates 2019-2023, final rates) on page 7.

Maturity: Table 2.4 "Urval av räntor och växelkurser 2019-2023, slutkurser" (Selection of interest rates and exchange rates 2019-2023, final rates) on page 7.

Internal or external: table 2.4 "Urval av räntor och växelkurser 2019-2023, slutkurser" (Selection of interest rates and exchange rates 2019-2023, final rates) on page 7.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

*GUIDELINES:*

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

See diagram 8.2 on page 137 "Statsskuldens utveckling" (Development of the State debt). It presents figures for 1990-2022, of which 1990-2019 are actual figures.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Source:

The pension program is the only extra-budgetary fund. Statements and estimates are found in <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

At the bottom of table 7.4 "Utgifter per utgiftsområde 2019–2023", on page 98 in the above document, there is information about the pension program (which shows that it is off budget). There are "buffer" pension funds and the information is aggregated in relation to all of them. Economic data for each fund is presented in annual reports from the funds <http://www.ap1.se>, <http://www.ap2.se>, <http://www.ap3.se>, <http://www.ap4.se>, <http://www.apfond6.se>, <http://www.ap7.se> (there is no ap5). The funds finance administration and pension expenditures.

See also the Executive's Budget Proposal document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the budget): <https://www.regeringen.se/4a6903/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/alderspensionssystemet-vid-sidan-av-statens-budget.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: table 7.4 is on page 99 in the doc, not 98

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer.

IBP Comment

The peer reviewer's comment is well-noted.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

a. Yes, central government finances are presented on a consolidated basis.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

If you do a word search for "pension" (pension) in the above document you will see that the off- and on-budget information is presented through out on a consolidated basis. Th word pension gives 3770 hits.

See also the budget document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the budget): <https://www.regeringen.se/4a6903/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/alderspensionssystemet-vid-sidan-av-statens-budget.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Estimates of intergovernmental transfers to the municipalities and a related narrative discussion are for example presented in the expenditure area 25 Budget Proposal document "Allmänna bidrag till kommuner" (General contributions to municipalities):

<https://www.regeringen.se/4a66fd/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-25-allmanna-bidrag-till-kommuner.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Source:

There is an abundance of references to the financial impact of policies of different groups of citizens in the budget proposal related documents, but they are not presented in expenditure figures. Thus the rating a "b".

Examples:

- 1) Expenditure area 13, table 2.1, page 5: "Utgiftsutveckling inom utgiftsområde 13 Jämställdhet och nyanlända invandrares etablering" (Equality and

integration of recently arrived immigrants).

<https://www.regeringen.se/4a6839/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-13-jamstallldhet-och-nyanlanda-invandrades-etablering.pdf>

2) Expenditure area 13 "Jämställdhet och nyanlända invandrades etablering" (Equality and integration of recently arrived immigrants):  
<https://www.regeringen.se/4a6839/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-13-jamstallldhet-och-nyanlanda-invandrades-etablering.pdf>

Example section 5.6.3 on page 84 "Bidrag för kvinnors organisering" (Grants for the organisation of women).

3) Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age):

<https://www.regeringen.se/4a68fa/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

\* Section 3.6.1, page 22: "Kvinnor och män med låg eller ingen inkomstgrundad

pension ska garanteras ett värdesäkrat grundskydd" (Men and women with low or no income based pension will be guaranteed a value secured basic protection).

4) Expenditure area 9 "Hälsovård, sjukvård och social omsorg" (Health and social care):

<https://www.regeringen.se/4a68c4/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg.pdf> See the diagrams on page 78-80.

5) Appendix 4 (Bilaga 4) table 4.2 "Genomsnittlig ersättning för kvinnor och män som hade inkomst från olika typer av transfereringar 2018"

(Average compensation for women and men with income from different kinds of transfers in 2018). See the part of the table with the headline "Försörjningsrelaterade transfereringar" (Income related transfers), under which different kinds of transfers are presented. In practice those are budget expenditures, but they are not presented as such - they are presented as income in average per person.

<https://www.regeringen.se/4a6ba0/contentassets/5690ad6b3f964665840cabf286f9a10c/ekonomisk-jamstallldhet.pdf>

Comment:

#### Peer Reviewer

Opinion: Agree

Comments: in addition to the researcher's comments, all of appendix 3 in the EBS is about the budget's impact and distributional effects on different groups in society. Bilaga 3, Fördelningspolitisk redogörelse.

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: We would like to add that there is a Appendix 3 (Bilaga 3) to the budget as well as diagram 1.2 aims at assessing the impacts of central proposals in the budget relating to different income groups. Therefore alternative "a" should be more appropriate.

#### Researcher Response

I agree with the government peer reviewer's comment and think that as a result the score should be changed to an "a". See sections 5 and 6 starting on page 26 in the Appendix 3 cited above "5. Fördelningen av offentligt finansierade välfärdstjänster" (5. The distribution of publicly funded welfare services), and "6. Välfärdstjänsterna utjämnar fördelningen av ekonomiska resurser" (Welfare services equalize the distribution of financial resources). Section 6.1. on page 30 covers "6.1 Fördelningseffekter av regeringens reformer 2019–2021" (Distributive effects of government reforms 2019–2021). <https://www.regeringen.se/4a6b9b/contentassets/cec99f9b7f3a4ded95422348904e499c/fordelningspolitisk-redogorelse.pdf> The following document is kind of an appendix to the appendix 3 and covers how calculations were made for Appendix 3 based on public expenditure data: "Teknisk bilaga till Fördelningspolitisk redogörelse september 2020" (Technical appendix to the Distribution of publicly funded welfare services report of September 2020). See "Beräkningsmetoder" (Calculation methods) on page 9.

<https://www.regeringen.se/4a60a0/contentassets/d6c241d63a5345b080708bada901af84/teknisk-bilaga-till-fordelningspolitisk-redogorelse-september-2020.pdf>

#### IBP Comment

In an IBP consistency review, and for the purposes of cross-country consistency, the response is revised from "a" to "b". The information on Sections 5 and 6 starting on page 26 in Appendix 3 cited above "5. Fördelningen av offentligt finansierade välfärdstjänster", covers information for FY 2018, while this question examines the fiscal year 2021. The section "6. Välfärdstjänsterna utjämnar fördelningen av ekonomiska resurser", presents information for 2021, nevertheless, the information presented is limited to the average effect on economic standards in different income groups as a result of the Government's reforms 2019–2021 and the effect on the Gini coefficient and the share with a low economic standard as a result of the government's reforms 2019–2021, which is insufficient, and a more detailed presentation is required to improve this score, such as a distributional analysis of the budget by households in different income groups.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on gender

Other displays of expenditure (please specify)

Source:

Comment:

"Other displays" = Immigration display

Peer Reviewer

Opinion: Agree

Comments: to complement the researcher's response, distributional analysis is conducted based on income primarily, but also gender (as identified by the researcher). see for example table a.1, appendix 3, page 34.

Government Reviewer

Opinion: Disagree

Suggested Answer: We would like to add that there is a Appendix 3 (Bilaga 3) to the budget aswell as diagram 1.2 aims at assessing the impacts of central proposals in the budget relating to different income groups. Therefore "Policy impacts based on income" should be fulfilled aswell.

Researcher Response

I agree with the government peer reviewer. I have crossed income and also age based on appendix 3. - Example of income: Section 4.1 "Ökad inkomstspridning inom regioner" (Increased income distribution within regions). - Example of age: Diagram 3.2 on page 17 "Andel med låg ekonomisk standard och relativt låginkomstgap i olika befolkningsgrupper 2018" (Proportion with low economic standard and relatively low income gap in various population groups 2018). Appendix 3:

<https://www.regeringen.se/4a6b9b/contentassets/cec99f9b7f3a4ded95422348904e499c/fordelningspolitisk-redogorelse.pdf>

IBP Comment

See IBP comment in question 36. For the purposes of cross-country consistency, the responses "Policy impacts based on income" and "Policy impacts based on age" are unmarked. The "other displays" marked here refers to the immigration presentation.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

See for example the page 116 Expenditure area 24 "Näringsliv" (Enterprise), sections:

- 4.9.16, "Omstrukturering och genomlysning av statligt ägda företag" (Restructuring and analysis of state-owned enterprises), and

- 4.9.17 "Kapitalinsatser i statliga bolag" (Capital investment in State owned companies).

They come with a short narrative. See the document here:

<https://www.regeringen.se/4a66d8/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-24-naringsliv.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

This question is rated an "e" since no evidence was found of quasi-fiscal activities.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core

components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Financial assets and liabilities are not primarily accounted for in the Executive's Budget Proposal. They are accounted for in the Year-End Report, and also in the Spring Fiscal Bill. There is not enough information in the Budget Bill, in the form of a listing of the financial assets or an estimate of their value to rate this other than a "c". Some information is presented, but it is not very detailed.

See section 9.5 "Den offentliga sektorns finansiella nettoförmögenhet" (The net financial wealth of the public sector) starting on page 152.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Financial assets and liabilities are not primarily accounted for in the Executive's Budget Proposal. They are accounted for in the Year-End Report, and also in the Spring Fiscal Bill. There is not enough information in the Budget Bill, in the form of a listing of the financial assets or an estimate of their value to rate this other than a "c". Some information is presented, but it is not very detailed.

Examples:

See the headline "Tillgångar" (Assets) in table 2.15, and the sub-headline "varav mark"(of which this much is land) "Den offentliga sektorns okonsoliderade tillgångar och skulder samt nettoförmögenhet 2019" (The public sectors non-consolidated assets and liabilities and net worth 2019) on page 477 in the main budget proposal.

See section 6.4.2 "Försäljning av vissa fastigheter i Stockholm" (Sale of certain properties/buildings in Stockholm), page 93 in the main budget proposal.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

*GUIDELINES:*

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

e. Not applicable/other (please comment).

Source:

Expenditure arrears is not an issue in Sweden. The IMF does not highlight expenditure arrears as an issue in Sweden – see the:  
- IMF Sweden Mission Concluding Statement for the 2021 Article IV Mission (2 Feb 2021):  
<https://www.imf.org/en/News/Articles/2021/02/01/mcs020221-sweden-staff-concluding-statement-of-the-2021-article-iv-mission>

The IMF Sweden 2019 and 2017 Article IV Consultation reports do not either bring up financial arrears.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Source:

Statliga garantier

Information on contingent liabilities is primarily found in "Årsredovisning för Staten" (Year end report), not in the Executive's Budget Proposal.

Some information on contingent liabilities is presented, but at an aggregated level, not very detailed. See page 152, section 9.5 "Den offentliga sektorns finansiella nettoförmögenhet" (The net financial wealth of the public sector), and page 170 in section 10.5 "Statliga garantier" (Government guarantees):

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Comments: The information that is given in YER is more comprehensive and detailed. However the EB includes detailed descriptions on the contingent liabilities that are subject to the parliaments approval each specific year. Information on contingent liabilities is presented on an aggregated level in volume 1. See page 152, section 9.5 "Den offentliga sektorns finansiella nettoförmögenhet" (The net financial wealth of the

public sector), and page 170 in section 10.5 "Statliga garantier" (Government guarantees). Detailed information on contingent liabilities is presented in the appendices for each area of expenditure. Given this added information alternative "a" seems more reasonable.

#### Researcher Response

I have now changed the answer to an "a" based on the government's comment and this... Example: - Section 10.5: "Statliga garantier" (State guarantees), which sets out guarantee ceilings, and points 5 and 6 in the Government's proposal to Parliament on page 2975 – see below. - Point 5. "Riksdagen bemyndigar regeringen att under 2021 ställa ut kreditgarantier som uppgår till högst 10 000 000 000 kronor ... (avsnitt 4.11.1)." (The Parliament authorizes the government to issue credit guarantees for 2021... which amount to a maximum of SEK 10,000,000,000... (section 4.11.1). - Point 7. "Riksdagen bemyndigar regeringen att under 2021 ställa ut kreditgarantier för investeringar som ... uppgår till högst 500 000 000 000 kronor (avsnitt 5.6.8)." (The Parliament authorizes the government to issue credit guarantees for investments in 2021 that... amount to a maximum of SEK 50,000,000,000 - section 5.6.8) The main Executive's Budget Proposal document 2021:  
<https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>

#### IBP Comment

Given that in addition to the core components being included there is beyond the core information such as the maximum guarantee that is authorized by law, per the OBS methodology and for the purposes of cross-country consistency, the response is revised from "c" to "a."

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

#### GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

#### Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

#### Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The Executive's Budget Proposal contains some macroeconomic and demographic assumptions, and discussion of fiscal implications and risks. However, the projections do not cover 10 years. They mostly cover the years up to 2023. See for example:

- Section 7.3 on page 100 "Utveckling av de takbegränsade utgifterna över tid" (Development of the expenditure ceilings over time).
- Section 9.3, subtitle "Ålderspensionssystemets finanser" (Finances of the pension system) on page 146, and table 9.8 "Ålderspensionssystemets inkomster och utgifter" (The pension system's incomes and expenditures) on the same page.

Then there is also the Executive Budget Proposal document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget): <https://www.regeringen.se/4a6903/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/alderspensionssystemet-vid-sidan-av-statens-budget.pdf>.

Further information (however not from the Executive's Budget Proposal, so not to be considered here) about the pension system is accounted for in the:

1) Year End Report "Årsredovisning för staten 2019":

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>. See for example the balance sheet, section and table 3.2 "Balansräkning", page 194 (within the table look for headline "Kapital och skulder" on (Capital and debts) page 195, then "Avsättningar för pensioner och liknande förpliktelse" (Depositions regarding pensions and other liabilities).

2) The Swedish Social Insurance Administration (Försäkringskassan) called "Pensionssystemets Årsredovisning":

<https://www.pensionsmyndigheten.se/om-pensionsmyndigheten/vart-uppdrag-och-organisation/arsredovisningar>  
However, there are no 10 years of projections in the above two documents.

When doing the OBS 2019, IBP advised me that additional information provided in the Executive's Budget Proposal can be taken into account in relation to this question. An example of such additional information are projections regarding the employment situation. Such information is included throughout the Budget Proposal. A search of the word "Arbetsmarknad" (Labor market) gave 688 hits, and "arbetslöshet" (unemployment) gave 413. An example of a specific headline is this one on page 179: "Syssetsättningen och arbetslösheten" (The employment and unemployment).

Comment:

#### Peer Reviewer

Opinion: Agree

Comments: In addition, and as the researcher has stated in earlier comments, the PBS covers more macro than the EBS. In the PBS, there is an appendix (ch 10) called long-term sustainability of public finances (Prop. 2019/20:100, 10 Bedömning av finanspolitikens långsiktiga hållbarhet). The fairly high-level analysis presented here extends up to 2060 in its most long-term scenario.

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

#### Government Reviewer

Opinion: Agree

#### Researcher Response

I agree with the peer reviewer.

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

#### GUIDELINES:

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

e. Not applicable/other (please comment).

Source:

Sweden does not receive donor assistance. However, the country pays fees to, and receives contributions from, the EU budget. The fees are presented in the Executive's Budget Proposal expenditure area 27 document "Avgiften till Europeiska unionen" (The fee to the European Union): <https://www.regeringen.se/4a6713/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-27-avgiften-till-europeiska-unionen.pdf>  
Sweden provides donor assistance, and that is covered in the Budget Bill expenditure area 7 "Internationellt bistånd" (International assistance): <https://www.regeringen.se/4a6b4f/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-7-internationellt-bistand.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

New proposed tax expenditures are presented in section 13 "Skattefrågor" (Tax issues) :

See for example Section 13.1 "Ytterligare skattesänkningar för personer över 65 år" (Further decrease in taxes for those above the age of 65) on page 224. It contains statements of rationale, beneficiaries, estimates of revenues foregone (in terms of what extra part of its income the beneficiaries get to keep... and thus not the State). Other new proposed tax expenditures are also presented in the same way.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Budgetlag, 2011: 203 (Budget law 2011:203) - see paragraphs 5 and 6: [http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203\\_sfs-2011-203](http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203)

According to the law, the general principle is that revenues should not be earmarked. The most relevant answer is therefore an "e". An exception is the pension fund fee (Ålderspensionsavgiften), of which the major part is directed to the "AP-fond".

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

Source:

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

Goals with narratives are specified for each policy area of the Executive's Budget Proposal.

See for example expenditure area:

- Number 3: "Skatt, tull och exekution" (Taxes, duties and implementation), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 6: <https://www.regeringen.se/4a6c26/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-3-skatt-tull-och-exekution.pdf>
- Number 4: "Rättsväsendet" (Justice), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 6:



<https://www.regeringen.se/4a6af2/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-4-rattsvasendet.pdf>  
- Number 8: "Migration" section 2.2 "Målet för utgiftsområdet" (The goal of the expenditure area), page 5:  
<https://www.regeringen.se/4a6b52/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-8-migration.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The goals are general and formulated in a way that they relate to a multi-year period and there is a narrative discussion. See the same examples presented in relation to question 47 - expenditure area:

- Number 3: "Skatt, tull och exekution" (Taxes, duties and implementation), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 6: <https://www.regeringen.se/4a6c26/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-3-skatt-tull-och-exekution.pdf>  
- Number 4: "Rättsväsendet" (Justice), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 6:  
<https://www.regeringen.se/4a6af2/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-4-rattsvasendet.pdf>  
- Number 8: "Migration" section 2.2 "Målet för utgiftsområdet" (The goal of the expenditure area), page 5:  
<https://www.regeringen.se/4a6b52/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-8-migration.pdf>

**Comment:**

All the goals in the budget proposal at large are multi-year. Take the first example from expenditure area 3 above for example. That goal says: "Målet för utgiftsområdet är att säkerställa finansieringen av den offentliga sektorn och bidra till ett väl fungerande samhälle för allmänhet och företag samt motverka brottslighet". It says that the aim of the expenditure area is to ensure financing of the public sector and contribute to a well-functioning society for the general public and companies, and to combat crime. That is a goal that stems from the budget proposal of 2017 and is still the general goal for some years to come, at least until 2023 since expenditures for that area are presented up until then.

Peer Reviewer  
Opinion: Agree

Comments: Please note - as the researcher does - that the multi-year policy goals presented are general and high level (ie not detailed).

Government Reviewer

Opinion: Agree

Researcher Response  
I agree with the peer reviewer.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

**Answer:**

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

**Source:**

See for example the Executive's Budget Proposal expenditure area:

- Number 1 "Rikets styrelse" (Governance) and its subtitle "Anställda inom Kungliga hov- och Slottsstatena" (Employees within the Royal Court), page 22: <https://www.regeringen.se/4a6864/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-1-rikets-styrelse.pdf>

- Number 6 "Försvar och samhällets krisberedskap" (Defence and civil society emergency preparedness). See diagram 3.1 "Gångtimmar per fartygstyp" (Number of hours different types of ships have been in use) on page 20:

<https://www.regeringen.se/4a6878/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-6-forsvar-och-samhallets-krisberedskap.pdf>

- Number 9 "Hälsövård, sjukvård och social omsorg" (Health, medical and social care), diagram 6.2 on page 153 "Utveckling av antal individer som mottar personlig assistans enligt LSS och assistansersättning samt totala utgifter för assistansersättning 2009–2019" (Development of the number of individuals receiving personal assistance according to the law LSS and financial assistance, as well as total expenses for assistance 2009–2019): <https://www.regeringen.se/4a68c4/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg.pdf>

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or functions. Answer "d" applies if no nonfinancial data on results is presented.

**Answer:**

d. No, nonfinancial data on results are not presented.

**Source:**

Non financial data on results are presented for years prior to the budget year, but not for years after and not for all expenditure areas. The rating is therefore a "d".

See for example the Executive's Budget Proposal expenditure areas:

- Number 3 "Skatttull och exekution" (Taxes, duties and implementation), table 2.10 "Fler ansöker om och får skuldsanering" (An increasing number of people are applying for debt reduction):

<https://www.regeringen.se/4a6c26/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-3-skatt-tull-och-exekution.pdf>

- Number 7, table 2.8 "Områdesmässig fördelning av bilateralt bistånd enligt policymarkörer" (Sectoral distribution of bilateral development cooperation according to policy markers): <https://www.regeringen.se/4a6b4f/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-7-internationellt-bistand.pdf>

- Number 13 "Jämställdhet och nyanlända invandras etablering" (Gender equality and immigrants' integration), diagram 3.4 on page 12 "Andel elever med svensk och utländsk bakgrund fördelat efter föräldrarnas utbildningsnivå, vårterminerna 2015–2019" (Proportion of students with Swedish and foreign backgrounds by parents' level of education, during the spring semesters 2015–2019):

<https://www.regeringen.se/4a6839/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-13-jamstallldhet-och-nyanlanda-invandras-etablering.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies if performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**Source:**

There are performance statements and targets in specific sections of all the expenditure area documents of the Executive's Budget Proposal, however there are not targets in relation to all non-financial data and they are not presented in a way specified for at least the budget year. The rating is therefore a "d".

The examples given in the answer to question 50 related to the expenditure areas 3, 7, and 13. Those, as well as all the expenditure area documents, have sections on results. See for example:

- Number 3 "Skatt, tull och exekution" (Taxes, duties and implementation), section 2.4 "Resultatindikatorer och andra bedömningsgrunder" (Performance indicators and other assessment criteria) and 2.5 "Resultatredovisning" (Results statement), page 6 and 7:

<https://www.regeringen.se/4a6c26/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-3-skatt-tull-och-exekution.pdf>  
- Number 7 "Internationellt bistånd" (International development aid), section 2.4 "Resultatindikatorer och andra bedömningsgrunder" (Performance indicators and other assessment criteria) and 2.5 "Resultatredovisning" (Results statement), page 10 and 11:  
<https://www.regeringen.se/4a6b4f/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-7-internationellt-bistand.pdf>  
- Number 13 "Jämställdhet och nyanlända invandras etablering" (Gender equality and immigrants' integration), section 3.2 "Resultatindikatorer och andra bedömningsgrunder" (Performance indicators and other assessment criteria) and 3.3 "Resultatredovisning" (Results statement), page 7 and 8:  
<https://www.regeringen.se/4a6839/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-13-jamstalldhet-och-nyanlanda-invandras-etablering.pdf>

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

Answer:

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

Source:

Poverty is of a more relative than absolute kind in Sweden. Having that said the answer to this question is "a": Several expenditure areas - such as the ones presented below - are intended to benefit those in Sweden with lesser means. Examples:

- Expenditure area 10 "Ekonomisk trygghet vid sjukdom och funktionsnedsättning" (Economic security when ill or with disability):  
<https://www.regeringen.se/4a68c9/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-10-ekonomisk-trygghet-vid-sjukdom-och-funktionsnedsattning.pdf>

- Expenditure area 11: "Ekonomisk trygghet vid ålderdom" (Economic security at old age):  
<https://www.regeringen.se/4a68fa/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

- Expenditure area 12 "Ekonomisk trygghet för familjer och barn" (Economic security for families and children):  
<https://www.regeringen.se/4a68fc/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/utgiftsomrade-12-ekonomisk-trygghet-for-familjer-och-barn.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition, appendix 3 of the EBS provides a distributional analysis of the govt's policies and the budget (Bilaga 3, Fördelningspolitisk redogörelse).

Government Reviewer

Opinion: Agree

Researcher Response

Yes I agree with the peer reviewer.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

The timetable is general in that it applies to all budget years, but it goes more into depth about who does what and when. Since the time table is adhered to year after year in practice. The election year of 2018 was an exception because we ended up with a hung Parliament after elections, and lawful exception to the rule was applied and the budget proposal was presented later than usual). Since the below link to the general timetable exists and even more exact dates can be found out by just calling the Ministry of Finance, this question merits an "a". See: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*

- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

See the Appedix to the Budget proposal 2021 titled: "Tabellsamling makroekonomisk utveckling offentliga finanser och fördelning" (Collection of tables on macroeconomic development, public finances and distribution).

<https://www.regeringen.se/4a6bb5/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2021/tabellsamling-makroekonomisk-utveckling-offentliga-finanser-och-fordelning.xlsx>

Examples of the core elements:

- Nominal GDP level: Table 1.5 (BNP) in the "Collection of tables..." Excel document sourced above.
- Inflation rate: Table 4.9 on page 36 in the Spring Fiscal Bill 2020 document contains a comparison of prognosis provided by the Government (Regeringen), the National Institute of Economic Research (Konjunkturinstitutet), European Commission (Europeiska Kommissionen) and the Central Bank (Riksbanken) of the inflation rate – as well as of GDP and unemployment.
- Real GDP growth: Table 3.3 Makroekonomiska nyckeltal (Macroeconomic key figures) in the above Spring Fiscal Bill document, page 16.
- Interest rates: See table 1.2 "Finansiella variabler" (Financial variables) and in the "Collection of tables..." Excel document sourced above.

For other information see for example the full section 4 "Den makroekonomiska utvecklingen" (The macroeconomic development) in the Spring Fiscal Bill 2020 above and the full "Collection of tables..." Excel document. Examples:

- Short- and long-term interest rates: See table 1.2 "Finansiella variabler" (Financial variables) in the "Collection of tables..." Excel document sourced above.
- Rate of employment and unemployment: Table 3.3 in the Spring Fiscal Bill 2020 above.
- GDP deflator: Table 1.9 "Löner och Priser" (Incomes and prices) on page 8 in the Spring Fiscal Bill 2020.
- Current account as a percentage of GDP: Table 1.5 "Försörjningsbalans" (Supply balance) on page 5 in the Spring Fiscal Bill 2020.
- Exchange rate: Table 1.2 ""Finansiella variabler" (Financial variables) on page 3 in the Spring Fiscal Bill 2019.
- Composition of GDP growth: Table 4.2 "Nyckeltal försörjningsbalans" (Key figures on supply balance) in the Spring Fiscal Bill 2020, page 26.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

After further revision is noted that the Collection of tables for EBP 2021 is being quoted. The appropriate table to cite here is: - Collection of tables on the macroeconomic development and public finances: Annex Spring Fiscal Bill 2020 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2020 års ekonomiska vårproposition):

<https://www.regeringen.se/497538/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2020/tabellsamling-makroekonomisk-utveckling-och-finanser.xlsx>

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities: and

- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

Information is presented for the government's expenditure policies and priorities and much more.

- A discussion of expenditure policies and priorities: See for example chapter 3 in the "2020 års ekonomiska vårproposition" (2020 Spring Fiscal Bill): <https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- An estimate of total expenditures: See section 7 of the above Spring Fiscal Bill document.

- Further information: See the above 2020 Spring Fiscal Bill in full.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

Source:

"2020 års ekonomiska vårproposition" (2020 Spring Fiscal Bill):

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.->

201920100.pdf

A discussion of revenue policies and priorities: See for example chapter 3 of the 2020 Spring Fiscal Bill.

An estimate of total revenue: See section 6 of the 2020 Spring Fiscal Bill.

For further information: See the full 2020 Spring Fiscal Bill document.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

See section 7 in "2020 års ekonomiska vårproposition" (2020 Spring Fiscal Bill):

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

- Amount of net new borrowing needed in upcoming budget year: See table 8.3 "Statsskuldens förändring". (Development of the State debt), page 91.

- Central government's total debt burden at the end of the upcoming budget year: See diagram 10.2 "Den offentliga sektorns finansiella sparande och den konsoliderade bruttoskulden" (The public sector's financial savings and the consolidated brut debt), page 118.

- Interest payments on the outstanding debt for the upcoming budget year: See table 8.1 "Statens budgetsaldo" (State budget), page 88.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree



58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

**Answer:**

a. Yes, multi-year expenditure estimates are presented.

**Source:**

2020 Spring Fiscal Bill (2020 års ekonomiska vårproposition):

<https://www.regeringen.se/4a7e10/contentassets/efd855d8a5d249b59d491eb221e1cfe3/2020-ars-ekonomiska-varproposition-prop.-201920100.pdf>

Table 7.2 "Utgifter per utgiftsområde" (Expenditures per expenditure area), page 68.

The expenditure estimates are presented for 2019-2023.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

**Source:**

Finansutskottets betänkande 2020/2021:FIU10 - Statens budget för 2021: <https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

**Comment:**

The Enacted Budget presents expenditure estimates by administrative and functional classification - i.e. by expenditure areas that are of a functional classification and to a large extent administrative (large enough to pass as administrative since they can almost all be related to a government department by looking at their title). It does not present expenditures by economic classification.

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2021" (The Parliament's decision regarding expenditure and revenue in the State Budget 2021).

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification  
Functional classification

Source:

Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2021" (The Parliament's decision regarding expenditure and revenue in the State Budget 2021).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

*GUIDELINES:*

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2021" (The Parliament's decision regarding expenditure and revenue in the State Budget 2021).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2021" (The Parliament's decision regarding expenditure and revenue in the State Budget 2021). Revenues are found on page 24.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

**Answer:**

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

**Source:**

Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2021" (The Parliament's decision regarding expenditure and revenue in the State Budget 2021). Revenues are found on page 24.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

Finansutskottets betänkande 2020/2021:FiU10 - Statens budget för 2021: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10)

- Amount of net new borrowing required during the budget year: See the sub-headline "Beräknat lånebehov" (Estimated borrowing needed) on page 5.
- Interest payments on the outstanding debt for the budget year: See "1:1 Räntor på statsskulden" (1:1 State debt interest rates) on page 23.

There is no information on the total debt in the Enacted Budget.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The Enacted budget consists of the framework decision FiU1 and separate decisions on each of the expenditure areas 1-27 that the budget is divided into. The researcher refers to FiU10 which is a summary of the framework decision and all the documents relating to the decisions on the expenditures relating to the expenditure areas. The account of the debt, new borrowing required and interest payments are more elaborate in the actual document that is decided on by the parliament, that is FiU1. In table 1.4 one can find all three key estimates. <https://data.riksdagen.se/fil/D2C8DC75-C61D-4301-B5D0-AB87090236FE>

**Researcher Response**

I agree with the addition of the government reviewer and have changed the rating to an "a". The FiU is the budget ceiling decision of the Parliament. See for example the total debt on page 41, table 1.18 "Statens budgetsaldo och statsskulden" (The central government budget balance and debt).

**IBP Comment**

The comments from the government reviewer are well received. Given that the link for FiU1 is not longer working, a functional link and references are provided below: Finansutskottets betänkande 2020/21:FiU1 <https://data.riksdagen.se/fil/6F41A30F-2FDC-4A48-9102-B8FFC1F399CB> Tabell 1.4 Statens budgetsaldo och statsskulden enligt regeringen, p. 27 Tabell 1.18 Statens budgetsaldo och statsskulden (V), p.41

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

a. The Citizen's Budget provides information beyond the core elements.

Source:

The Citizen's Budget of the Executive's Budget Proposal is used to answer this Citizen's Budget question and the coming ones. The Citizen's budget for the Budget Proposal 2021 consists of four things:

1) The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

2) The State budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

3) Press meeting by the Minister of Finance on YouTube: <https://www.youtube.com/watch?v=j0aXgFvspRE&t=133s>

4) Press meeting for children by the Minister of Finance on YouTube: [https://www.youtube.com/watch?v=qOVA4gq8\\_CY](https://www.youtube.com/watch?v=qOVA4gq8_CY)

- Expenditure and revenue totals: See the tables on the State budget in numbers webpage (Statens budget i siffror):

<https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/> and in English:

<https://www.government.se/articles/2021/04/central-government-budget-in-figures/>

- The main policy initiatives in the budget: See the text under the headline "Reformer för över 100 miljarder kronor" (Reforms totalling more than 100 billion SEK) here: The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2021 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

Also click on the link you find there titled "Reformtabell - En kraftfull ekonomisk återstart" (Reform table - a powerful restart of the economy), which takes you to this table showing all the reforms and their related changes to the budget:

<https://www.regeringen.se/4a6bd9/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2021/tabell-1.1-reformtabell.pdf>

To see the full table click on the link titled "Hela nyckeltalstabellen" (The full key figures table).

- The macroeconomic forecast upon which the budget is based: See the table "Nyckeltal, september 2020" (Key figures, September 2020) here: The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter)

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

To see the full table click on the link titled "Hela nyckeltalstabellen" (The full key figures table), which takes you here:

<https://www.regeringen.se/4a6b98/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2021/nyckeltal-prognos-21-september-2020.pdf>

- Contact information for follow-up by citizens: The contact details are found at the bottom of this page: The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter) <https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

- An example of additional elements I would say is the way the budget is presented with easy to understand slides at the budget proposal press conference for children: [https://www.youtube.com/watch?v=qOVA4gq8\\_CY](https://www.youtube.com/watch?v=qOVA4gq8_CY)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Source:**

Hi,

The Citizen's Budget of the Executive's Budget Proposal is used to answer this Citizen's Budget question. The Citizen's budget for the Budget Proposal 2021 consists of primarily four things:

1) The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

2) The State budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

3) Press meeting by the Minister of Finance on YouTube: <https://www.youtube.com/watch?v=jOaXgFvspRE&t=133s>

4) Press meeting for children by the Minister of Finance on YouTube: [https://www.youtube.com/watch?v=qOVA4gq8\\_CY](https://www.youtube.com/watch?v=qOVA4gq8_CY)

5) See the Ministry of Finance twitter posts (@FinansdepSv) from 21 Sept 2020.

**In addition:**

- The press meetings resulted in all kinds of media coverage of which this is one example from radio: <https://sverigesradio.se/artikel/7558420>
- The Budget Proposal in its entirety is available in print at Swedish city libraries.
- The Ministry of Finance uses Social media (Facebook, Twitter) to reach citizens with budget information.

**Comment:**

In the OBS 2015, 2017 and 2019 I answered "In countries where internet access is high, the set-up of answers to this question is not completely fair." and "Taking the above into account I rate this question an "a." My answer is the same in this OBS 2021 questionnaire. See my reasoning below:

- Internet dissemination: The internet is the Swedish Government's major source of dissemination because it reaches people. The following website keeps track of the internet use in Sweden and it says that 93% of Swedes had access to internet in their homes in 2021 (not counting their mobile phones): <https://svenskarnaochinternet.se/rapporter/svenskarna-och-internet-2020/>. The Government uses its webpage to make statements on among other the budget proposal through its own webmedia.

- Media: I would say that next to all people in Sweden have access to newspapers, TV and radio in one way or another. If not anywhere else, newspapers can be found in libraries and a newspaper is included in the minimum standard of living social security norm – see [socialstyrelsen.se/stod-i-arbetet/ekonomiskt-bistand/riksnormen/](https://socialstyrelsen.se/stod-i-arbetet/ekonomiskt-bistand/riksnormen/). Media is also how the non-internet-using-7%-of-the-people can be reached with budget document information. It should further be noted that many Swedes now only watch TV through the internet on their computers and also surf the internet through their TVs. Media is free in Sweden - the Government does not tell the media what to write - so it is not a Government dissemination effort per se what media does. However, Government representatives take part in media interviews and debates on the budget proposal and are expected to do so because it is the norm.

- Hard copy or otherwise in print: Government stays away from printing documents for two reasons: 1) The costs outweighs the benefits since the population is reached by internet and media, and 2) The environmental footprints of among other printing and transporting documents.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: I agree with the proposed answer. However it is important to point out that there is no official Facebook account for the Ministry of Finance in Sweden, but the Twitter account referred to are the correct ones.

**Researcher Response**

I agree with the government peer reviewer.

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

**Answer:**

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

**Source:**

The Government/Ministry of Finance provides the public with contact information and is for example present on Facebook and Twitter, which is the opportunity for the public to give feedback. See the contact details below. The Swedish public and media can easily access relevant staff at the Ministry of Finance or other Ministries to provide comments and get answers to questions - by email or telephone (telephone is not used much anymore though). Such telephone requests have declined over the years following the posting of more and more materials on the web by the Government.

- Web: See the bottom of the page "Budget Proposal 2021" (Budgetpropositionen för 2021): [https://www.regeringen.se/rattsliga-](https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/)

- Facebook: <https://www.facebook.com/pages/Regeringskansliet-Finansdepartementet/405985182773099>

- Twitter: <https://twitter.com/finansdepsv>

However, at the national level there are no active efforts to reach out to the public asking their input to budget issues. The possibility for the public to do so is there, but there is no specific outreach done.

**Comment:**

In the previous OBS the above was deemed to merit an "a" in international comparison. I am thinking a "b" maybe again should be considered, taking into account that the public do not use the possibility they have much - according to a receptionist at the Ministry of Finance and looking at the few retweets, likes and comments on Twitter and Facebook around the time of the Executive's Budget Proposal in September 2020.

IBP, please advise.

A reply from IBP agreed with me on a "b", so this question is now rated a "b".

**Peer Reviewer**

Opinion: Agree

Comments: I agree with the researcher's comment: "However, at the national level there are no active efforts to reach out to the public asking their input to budget issues. The possibility for the public to do so is there, but there is no specific outreach done." The question to me implies more of active engagement from the govt, like a survey or something similar. no such activities exist. Hence I also agree that (b) is a better reply than (a).

**Government Reviewer**

Opinion: Agree

Comments: The Twitter account referred to is correct, but there is no Facebook account for the Ministry of Finance in Sweden.

**Researcher Response**

I agree with both peer reviewers.

**IBP Comment**

The peer and government reviewer's comments are well-received.

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

The Executive's Budget Proposal – Citizen's Budget:

1) The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/>

2) The State budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

3) Press meeting by the Minister of Finance on YouTube: <https://www.youtube.com/watch?v=jOaXgFvspRE&t=133s>

4) Press meeting for children by the Minister of Finance on YouTube: [https://www.youtube.com/watch?v=qOVA4gq8\\_CY](https://www.youtube.com/watch?v=qOVA4gq8_CY)

The Spring Fiscal Bill / Mid-Term Review Citizens Budget:

- The Spring Fiscal Bill 2020 in 5 minutes (Vårbudgeten 2020 på fem minuter) <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/>

- Press release: <https://www.regeringen.se/pressmeddelanden/2020/04/regeringen-overlamnar-2020-ars-ekonomiska-varproposition/>

- Key statistics prognosis 15 April 2020 as PDF:

<https://www.regeringen.se/497103/globalassets/regeringen/dokument/finansdepartementet/pdf/2020/varbudget-2020/nyckeltal-prognos-15-april-2020.pdf>

- Press release on YouTube: <https://www.youtube.com/watch?v=NHue5Fx8rHA>

The Supreme Audit Institution (Riksrevisionen) does not produce such a version, and there is no such summary of the Enacted Budget.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The source list is supplemented with a press release and key statistics prognosis for the Executive's Budget Proposal and the list is altered for the Spring budget to be in line with the list for the Executive's Budget Proposal The Executive's Budget Proposal – Citizen's Budget: 1) Press release: <https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/> 2) Key statistics prognosis 21 September 2019 <https://www.regeringen.se/4a6b98/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2021/nyckeltal-prognos-21-september-2020.pdf> 3) The Budget Proposal for the year 2021 in five minutes (Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2020/09/budgeten-for-2021-pa-fem-minuter/> 4) The State budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/> 5) Press meeting by the Minister of Finance on YouTube: <https://www.youtube.com/watch?v=jOaXgFvspRE&t=133s> 6) Press meeting for children by the Minister of Finance on YouTube: [https://www.youtube.com/watch?v=qOVA4gq8\\_CY](https://www.youtube.com/watch?v=qOVA4gq8_CY) The Spring Fiscal Bill / Mid-Term Review Citizens Budget: 1) Press release: <https://www.regeringen.se/pressmeddelanden/2020/04/regeringen-overlamnar-2020-ars-ekonomiska-varproposition/> 2) Key statistics prognosis 15 April 2020 as PDF: <https://www.regeringen.se/497103/globalassets/regeringen/dokument/finansdepartementet/pdf/2020/varbudget-2020/nyckeltal-prognos-15-april-2020.pdf> 3) The Spring Fiscal Bill 2020 in 5 minutes (Vårbudgeten 2020 på fem minuter) <https://www.regeringen.se/artiklar/2020/04/varbudgeten-2020-pa-fem-minuter/> 4) Press release on YouTube: <https://www.youtube.com/watch?v=NHue5Fx8rHA>

Researcher Response

Yes, I agree.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic,



and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/?year=2020>

Comment:

The In-Year Reports on actual expenditures are not presented by economic, but by administrative and functional, classification. The answer is therefore a "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/psidata/manadsutfall/?year=2020>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month . The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Note:

- "Utfall" is the Swedish term for actual year-to-date expenditure.
- "SB" is the term for the Enacted Budget (Statens Budget).
- "ÄB" is the abbreviation for Extra Budget (Ändringsbudget)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**GUIDELINES:**

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> and here <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/inkomster/>

The information is also presented in CVS and Excel here: <https://www.esv.se/psidata/manadsutfall/>

**Comment:**

**Note:**

- "Utfall" is the Swedish term for actual year-to-date expenditure.
- "SB" is the term for the Enacted Budget (Statens Budget).
- "ÄB" is the abbreviation for Extra Budget (Ändringsbudget)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

**Source:**

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and here: <https://www.esv.se/psidata/manadsutfall/>

**Comment:**

**Note:**

- "Utfall" is the Swedish term for actual year-to-date expenditure.
- "SB" is the term for the Enacted Budget (Statens Budget).
- "ÄB" is the abbreviation for Extra Budget (Ändringsbudget)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month. The actual budget revenue is found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

The information is presented in CVS and Excel here: <https://www.esv.se/psidata/manadsutfall/>

**Comment:**

- "Utfall" is the Swedish term for actual year-to-date expenditure.
- "SB" is the term for the Enacted Budget (Statens Budget).
- "ÄB" is the abbreviation for Extra Budget (Ändringsbudget)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

See the in-year reporting on the national debt at the web of Riksgälden (Swedish National Debt Office):

- Amount of net new borrowing:

<https://www.riksdagen.se/sv/statistik/statistik-om-statens-upplanning/>

- The government's total debt burden:

<https://www.riksdagen.se/sv/statistik/statistik-om-sveriges-statsskuld/>

- Information on the interest payments:

<https://www.riksdagen.se/sv/var-verksamhet/statslanerantan/?>

[\\_t\\_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&\\_t\\_q=statsl%C3%A5ner%C3%A4nta&\\_t\\_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&\\_t\\_ip=85.224.230.43&\\_t\\_hit.id=Riksgalden\\_Models\\_Pages\\_Redesign2019\\_LandingPage/\\_76c40f16-4745-4c63-b9b6-6d02470e7103\\_sv&\\_t\\_hit.pos=1](https://www.riksdagen.se/sv/var-verksamhet/statslanerantan/?_t_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&_t_q=statsl%C3%A5ner%C3%A4nta&_t_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&_t_ip=85.224.230.43&_t_hit.id=Riksgalden_Models_Pages_Redesign2019_LandingPage/_76c40f16-4745-4c63-b9b6-6d02470e7103_sv&_t_hit.pos=1)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

- Interest rates on the debt:

<https://www.riksdagen.se/sv/var-verksamhet/statslanerantan/?>

[\\_t\\_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&\\_t\\_q=statsl%C3%A5ner%C3%A4nta&\\_t\\_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&\\_t\\_ip=85.224.230.43&\\_t\\_hit.id=Riksgalden\\_Models\\_Pages\\_Redesign2019\\_LandingPage/\\_76c40f16-4745-4c63-b9b6-6d02470e7103\\_sv&\\_t\\_hit.pos=1](https://www.riksdagen.se/sv/var-verksamhet/statslanerantan/?_t_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&_t_q=statsl%C3%A5ner%C3%A4nta&_t_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&_t_ip=85.224.230.43&_t_hit.id=Riksgalden_Models_Pages_Redesign2019_LandingPage/_76c40f16-4745-4c63-b9b6-6d02470e7103_sv&_t_hit.pos=1)

- Maturity profile of the debt and whether the debt is domestic or external: <https://www.riksdagen.se/sv/var-verksamhet/statens-upplanning/>

[\\_t\\_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&\\_t\\_q=uppl%C3%A5ning&\\_t\\_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&\\_t\\_ip=85.224.230.43&\\_t\\_hit.id=Riksgalden\\_Models\\_Pages\\_Redesign2019\\_LandingPage/\\_db87e407-72bf-4f04-a03f-657576836a05\\_sv&\\_t\\_hit.pos=1](https://www.riksdagen.se/sv/var-verksamhet/statens-upplanning/?_t_id=1B2M2Y8AsgTpgAmY7PhCf%3d%3d&_t_q=uppl%C3%A5ning&_t_tags=language:sv%2csiteid:5214eb5f-a1b7-444b-83f5-850db03cf352&_t_ip=85.224.230.43&_t_hit.id=Riksgalden_Models_Pages_Redesign2019_LandingPage/_db87e407-72bf-4f04-a03f-657576836a05_sv&_t_hit.pos=1)

- Additional information: See the above links.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

- GDP (BNP in Swedish) and GNI (BNI): See table 1.5 on page 5. See also page 36, headline "4.8 Utvärdering av prognoser för BNP-tillväxten" (Evaluation of the GDP prognosis).

- Inflation rate: See headline "Låg inflation" (Low inflation) on page 29 with its table 4.5 "Nyckeltal löner och priser" (Key figures wages and prices).

- Real GDP growth: See Table 3.3 "Makroekonomiska nyckeltal" (Key macroeconomic figures) on page 16.

- Interest rates (räntor in Swedish): See page 29, table 4.6 "Nyckeltal finansiella variabler" (Key financial variables).

- The Narratives can, among other, be found in around the above tables in section 4 of the Spring Fiscal Bill.

Comment:

Peer Reviewer  
Opinion: Agree

Comments: I agree, but please note as previously stated by the researcher that there really is no MYR in Sweden, and that the references above are to the PBS presented mid-April.

Government Reviewer  
Opinion: Agree

Researcher Response

See my answer to question MYR-1: "Please note that the documents sourced are produced in April and not after 6 months into the budget year (which runs Jan-Dec) – i.e. the documents sourced do not cover the first 6 months of the fiscal year. Sweden does not produce such a document that covers January to June. I have had a discussion on the documents of the Mid Term Review with the IBP in previous OBS years. The discussions arrived at that it was accepted to use the above sourced documents. IBP reviewed the documents and gave the following comment in relation to the OBS 2017: "The document contains the relevant information and this is in line with accepting it in the OBS 2015. In other countries in which the MYR is published before the midpoint, similar documents have been accepted." "The documents sourced focus on years to come and past years including the budget year. They provide aggregated information, which is discussed in text in some more detail."

IBP Comment

IBP is in agreement with the researcher's "Response to Review."

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop-201920100/>

See chapter 7 "Utgifter" (Expenditures), including the table 7.2 "Utgifter per utgiftsområde" (Expenditures per expenditure area) on page 68.

Comment:

Peer Reviewer

Opinion: Agree

Comments: see comment to Q 76.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the researcher's answer to question MYR-1 and 76.

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

See chapter 7 "Utgifter" (Expenditures), including the table 7.2 "Utgifter per utgiftsområde" (Expenditures per expenditure area) on page 68.

The expenditure estimates are presented per administrative and functional classification, but not per economic.

Comment:

Peer Reviewer

Opinion: Agree

Comments: see comment to Q 76.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the researcher's answer to questions MYR-1 and 76.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.*



Answer:

a. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

All changes are accounted for in relation to the budgeted figures. Expenditure programs not mentioned = no change from the Budget Bill. See Section 7.1 "Utveckling av de takbegränsade utgifterna över tid" (Development of the expenditure ceilings over time), including the headline "Beslutade, föreslagna och aviserade reformer" (Decided, proposed and upcoming changes).

Comment:

Peer Reviewer

Opinion: Agree

Comments: see comment to Q76.

Government Reviewer

Opinion: Agree

IBP Comment

Please see the researcher's answer to questions MYR-1 and 76.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

Examples:

See the headline "Lägre inkomster 2020 men en återhämtning efterföljande år" (Lower revenues 2020 but a recovery in the following year).

See chapter 6 "Inkomster" (Incomes). Example see headline 6.2. "Offentliga sektorns skatteintäkter" (The revenues of the public sector).

See table 6.3 on page 53 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax income and revenues in the State budget). See the last point in the summary (Sammanfattning) on page 49.

Comment:

In the OBS 2019 IBP decided that this question should be rated a "c" for international comparison. I think it should be rated a "b" this year. The updated figure comparisons referred to above are not presented in actual numbers but in percentages. My take is that the question does not specify in what way the comparison should be made - i.e. in actual numbers or percentages. Percentages therefore ought to be accepted. See for example the headline 6.2. "Offentliga sektorns skatteintäkter" (The revenues of the public sector) above. It states that "Skatteintäkterna väntas minska med 3,3 procent 2020" (Tax revenues are expected to increase by 3.3 % by 2020) and a little later it says that they are expected to increase by 5.6% by 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

See chapter 6 "Inkomster" (Incomes).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

See chapter 6 "Inkomster" (Incomes).

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: see comment to Q76.

Government Reviewer  
Opinion: Agree

IBP Comment  
Please see the researcher's answer to question MYR-1 and 76.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

**Source:**

The Spring Fiscal Bill 2020 (2020 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2020/04/prop.-201920100/>

The Spring Fiscal Bill contains information on amount of net new borrowing, central government's total debt burden, interest payments on the outstanding debt and interest rates on the debt. However, just like in the OBS 2017 and 2019, I cannot find information on the maturity profile of the debt or whether the debt is domestic or external (that information can be found in the Executives Budget Proposal). The question therefore merits a "b".

See Section 8.

- Amount of net new borrowing needed in the upcoming budget year: See diagram 8.2 "Statsskuldens utveckling" (Development of the State debt) on page 92, and table 8.3 "Statsskuldens förändring" (State debt changes) on page 91 - and the accompanying text.

- Central government's total debt burden at the end of the upcoming budget year: See diagram 10.2 "Den offentliga sektorns finansiella sparande och den konsoliderade bruttoskulden" (The financial savings of the public sector and the consolidated State brut debt 1994-2020), page 118.

- Interest payments on the outstanding debt for the upcoming budget year: See table 8.1 "Statens budgetsaldo" (State budget), page 88.

- Interest rates on the debt: See the expenditure area 26 "Statsskuldräntor" (Government debt interest rates) in chapter 7 "Utgifter" (Expenditures). See table 7.2 "Utgifter per utgiftsområde" (Expenditures per expenditure area) on page 68.

- Maturity profile of the debt: Cannot find information.

- Whether the debt is domestic or external: Cannot find information.

Comment:

Peer Reviewer

Opinion: Agree

Comments: I support the researcher's motivation for selecting (b) rather than (a).

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

See "Bilaga 2 Specifikation av utgifter i statens budget" (Appendix 2 Specification of State expenditures for the budget):

Note: - "Utfall" is the Swedish term for actual expenditures. - "SB" (Statens Budget) is the term for Enacted Budget. - "ÄB" (Ändringsbudget) is the term for the amendments to the SB. - "Skillnad mot Statens Budget" is the difference in comparison to the Enacted Budget. The narrative regarding appendix 2 is found in section 2 "Utfallet för statens budget" (Outcome of the State budget) of the Year End Report, starting on page 25.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if*

expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

The Year-End Report presents expenditure estimates by administrative and functional, but not per economic. Example - see section 2.6 "Utfall per utgiftsområde" (Expenditure outcome per expenditure area).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

The Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Example - see section 2.5 "Utgifter i statens budget 2019" (Budget expenditures 2019).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

The narrative regarding appendix 1: see table 2.9 "Totala skatteintäkter och inkomster på statens budget, jämfört med statens budget för 2019 och 2018" (Total tax income and revenue in the State Budget, compared to the State budget for 2019 and 2018) on page 37 in the above linked Year End Report.

Note:

- "Jmf SB" = comparison to the state budget.

And also see Bilaga 1, Specifikation av inkomster i statens budget (Appendix 1, Specification of state budget revenues) on page 356.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

See "Bilaga 1 Specifikation av inkomster i statens budget " (Appendix 1 Specification of revenues in the State budget).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

See "Bilaga 1 Specifikation av inkomster i statens budget " (Appendix 1 Specification of revenues in the State budget).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

The Year End report makes some comparisons between estimates made and the actual outcomes related to borrowing and debt - such as in section 2.1, on page 25, "Saldot i statens budget 2019" (State budget total 2019), and table 2.1 on page 26 "Utfall för statens budget 2019" (Outcome of the State budget 2019). The interest rate payments (Statsskuldsräntor) of the State are presented in one of the rows and the net borrowing (Riksgäldskontorets nettoutlåning) in another, with narratives.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

Interest rates on the debt

The central government's total debt burden at the end of the budget year

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Total debt: See "Statsskuld" (State debt) in the table "Nyckeltal för det ekonomiska utfallet" (Key financial outcome figures) on page 5.

Comment:

No comparison found between the initial figures and the actual result regarding "The central government's total debt burden at the end of the budget year".



Peer Reviewer

Opinion: Agree

Comments: There is however a comment on the change in the unconsolidated central govt debt and its total level. see end of section 2.6.26, page 157.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer's comment and have added a check in the "total debt box".

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

Yes, there are estimates of the differences between the original macroeconomic assumptions for the fiscal year and the actual outcome, along with a narrative discussion.

Examples:

See the headline "Makroekonomiska förutsättningar" (Macroeconomic preconditions) on page 34 with the table 2.9 on page 35: "Antaganden i 2020 års ekonomiska vårproposition jämfört med budgetpropositionen för 2019" (Assumptions in the 2020 Spring Fiscal Bill compared with the budget proposal 2019).

See the table 2.29 "Makroekonomiska förutsättningar" on page 59.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

The Year-End Report focuses primarily on economic variables and not non-financial such. When the Year-End Report compares actual non-financial outcomes with previous information, that previous information is the actual outcomes of the year before. It should, however, be noted that The Year End Report in many places speaks about FEWER or MORE people, for example receiving financial assistance. No actual before and after non-financial data of those number of people are presented though.

However, some non-financial data are presented and in rare cases compared with the budgeted data - see for example the following statement on page 73: "Antalet sökande till polisutbildningen har ökat med 8 418 personer (44,4 procent) vilket har lett till att utgifterna för antagningsprocessen ökade jämfört med 2018." (The number of applicants to the police academy increased by 8,418 people (44.4 percent), which led to expenditures increasing compared to 2018).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both*

outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

There is no such information in the Year-End Report. In the OBS 2010, the Government's comment regarding the presence of this kind of information in the Year End Report was "Such discussions are made in the individual annual reports of the agencies and in the Budget Bill for the next budget year." That answer of the Government is still valid:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

The Year End Report does include data related to policies intended to benefit directly the country's relatively most impoverished populations (transfereringar/transfers), but it does not include comparisons between the enacted budget and actual expenditures on those.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

**Answer:**

a. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

**Source:**

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

The Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds - i.e. the pension system - and the actual outcome. See for example section 2.6.31 "Ålderspensionssystemet vid sidan av statens budget" (The pension system outside the State budget) starting on page 167 - and the table 2.124 "Ålderspensionssystemet vid sidan av statens budget" on page 170.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

Year End Report of the State 2019 (Årsredovisning för Staten 2019):

<https://www.regeringen.se/4972c9/contentassets/75060629ab8a43cfa29f3fae1c17ea30/arsredovisning-for-staten-2019-skr.-201920101.pdf>

See the section 6.3.3. "Balansräkning" (Balance sheet) on page 344.

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Riksrevisionen (the SAI) conducted all three types of audits and made them available to the public.

The following audits were published in 2020 - see: <https://www.riksrevisionen.se/rapporter/arsvis/2020.html>

Note: "Granskingsrapporter" are performance audits. "Revisionsrapporter" are financial and compliance audits.

See also Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019).

<https://www.riksrevisionen.se/rapporter/revisionsberattelser/2019/revisionsberattelse-for-staten.html>

Comment:

Peer Reviewer  
Opinion: Disagree  
Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: I choose "disagree" since I am unconvinced the SAI conducts compliance audits. It does conduct a comprehensive financial audit of the EBS/EB, and conducts performance audits of selected areas/aspects of govt activity. but I am unable to find compliance reports, and I am unconvinced compliance aspects are part of the financial audit the SAI conducts of the govt's budget.

Government Reviewer  
Opinion: Agree

Researcher Response

Yes, I agree with the peer reviewer, my mistake - and to make sure I checked with Riksrevisionen (the SAI). They do financial and performance audits, but not compliance. It is not within their mandate to do the latter. I have changed the answer to a "b". Their mandate is stated here: <https://www.riksrevisionen.se/om-riksrevisionen.html>

IBP Comment

Upon the additional inquiries done by the researcher, IBP is in agreement with the researcher's "Response to Review" and the comments from the peer reviewer are well-received. The response has been updated from "a" to "b".

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

Riksrevisionen (the SAI) conducted all three types of audits and made them available to the public.  
The following audits were published in 2020 - see: <https://www.riksrevisionen.se/rapporter/arsvis/2020.html>

See also the Audit Report 2020 (Riksrevisorernas årliga rapport 2020): <https://www.riksrevisionen.se/rapporter/uppfoljning/arliga-rapporten/riksrevisorns-arliga-rapport-2020.html>

Note: "Granskningsrapporter" are performance audits. "Revisionsrapporter" are financial and compliance audits.

**Comment:**

**Peer Reviewer**

Opinion: Agree

Comments: See comment to Q97. My impression is that financial audit covers all of the budget, but the performance audits are conducted on a few selected areas for each year - and these areas vary from year to year. That is, no comprehensive, consolidated performance audit is conducted annually of the full range of central govt activities covered in the budget.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

The peer reviewer is right, but the question is the mandate and how to interpret what that is. I have sent a question to Riksrevisionen about this. Will add when I get the response. My reponse for now is to keep the rating base on that: - Compliance audits are not within Riksrevisionen's mandate. - Financial audits are done on all within Riksrevisionen's mandate. - Performance audits are done in accordance with the mandate, which is to do it on specific parts that are the most relevant each year (where there is indication of problems), but not on the full budget. I have now gotten a response from Riksrevisionen and would like to stand by my points above. ----- Answer from Riksrevisionen: From: Registrator Sent: Wednesday, November 24, 2021 8:23 AM To: Anna Schnell Subject: Riksrevisionens svar Dnr 5.1.2-2021-1185 Hej! 1) ja, i princip. Apanaget (det statliga bidraget till det svenska kungahuset) och AP-fonderna granskas inte. I lag (2002:1022) om revision av statlig verksamhet m.m. § 3 räknas det upp vad den årliga revisionen granskar. 2) ja, effektivitetsrevisionen kan i princip granska allt, men arbetar utifrån indikationer på problem. Riksrevisionen väljer granskningar utifrån en analys av relevans och väsentlighet, mervärde, tajming och genomförbarhet. Över en mandatperiod täcker Riksrevisionen in samtliga av riksdagens utskottsområden. Riksrevisionens granskningar har andra systemgränser än statsbudgeten. Det resulterar bland annat i att socialförsäkringarna, trots att de utgör en stor andel av statsbudgeten, inte är lika dominerande bland granskningarna. Det är inte en så omfattande verksamhet. Med vänliga hälsningar REGISTRATOR ----- RIKSREVISIONEN > Telefon: 073-445 20 64 (vardagar kl. 09.30-11.30) > Besöksadress: S:t Eriksgatan 117 > Postadress: Box 6181, 102 33 Stockholm > E-post: [registrator@riksrevisionen.se](mailto:registrator@riksrevisionen.se) > Webbplats: [www.riksrevisionen.se](http://www.riksrevisionen.se) ----- My questions to Riksrevisionen: Från: Anna Schnell Skickat: den 23 november 2021 11:11 Till: Registrator Ämne: RE: Compliance Audits in 2020 Hej Riksrevisionen, Här kommer två följdfrågor till min fråga nedan. Stämmer det att den årliga revisionen (financial audit) täcker hela statens budget i enlighet med Riksrevisionens mandat? Och när det gäller effektivitetsrevisionen (performance audit) skulle ni säga att gör sådana revisioner på allt i budgeten som ligger inom ert mandat, eller ungefär mer än 2/3 av det som ligger inom ert mandat, eller mindre än 2/3? Vänligen, Anna -----

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

Riksrevisionen (the SAI) conducted all three types of audits and made them available to the public.  
The following audits were published in 2020 - see: <https://www.riksrevisionen.se/rapporter/arsvis/2020.html>

See also the Audit Report 2020 (Riksrevisorernas årliga rapport 2020): <https://www.riksrevisionen.se/rapporter/uppfoljning/arliga-rapporten/riksrevisorns-arliga-rapport-2020.html>

Riksrevisionen audited the Premium pension system in full in 2020 - and so also the Income pension system, except for the so called buffer funds that lie within the mandate AP-Fonderna.

**Comment:**

**Peer Reviewer**

Opinion: I choose not to review this question

Comments: see comments to previous Qs. I cannot determine this, and the researcher does not provide a convincing answer.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Here is a cut and paste of the email conversation I had with Riksrevisionen in April-May 2021, on which I base the above answer: -----  
Riksrevisionen's answer: From: Registrator Sent: Wednesday, May 5, 2021 7:57 AM To: anna@melander-schnell-consultants.se Subject: Riksrevisionens svar 5.1.2-2021-0646 Hej Anna, Riksrevisionen tackar för Din skrivelse och frågor gällande revision av "Ålderspensionssystemet vid sida av statens budget 2020". "Ålderspensionssystemet vid sidan av statens budget" består av de två systemen, inkomstpensionssystemet och premiepensionssystemet (Socialförsäkringsbalken, kapitel 53-64). Premiepensionssystemet ingår till fullo i de finansiella delarna av Pensionsmyndighetens årsredovisning, vilken revideras av Riksrevisionen. Inkomstpensionssystemet redovisas i resultatredovisningen i Pensionsmyndighetens årsredovisning, vi kommenterar detta lite mer nedan i förhållande till dina frågor: 1. Riksrevisionen har granskat Pensionsmyndighetens årsredovisning 2020 och har lämnat en revisionsberättelse för år 2020 enligt Lag (2002:1022) om revision av statlig verksamhet m.m. 2. Redovisning av inkomstpensionssystemet ingår som en del i revisionen av resultatredovisningen i årsredovisningen med undantag för de prognosuppgifter som förekommer i detta avsnitt. Vi granskar resultatredovisningen utifrån Riksrevisionens beslutade instruktion för detta. Notera dock att Riksrevisionen inte granskar Pensionsmyndighetens produkt "Orange rapport - Pensionssystemets årsredovisning" som innehåller mer om pensionssystemet och uppgifter av prognoskaraktär. 3. Hur stor andel ingår i granskningen? a. Premiepensionssystemet - till fullo b. Inkomstpensionssystemet - samtliga inkomster och utgifter samt den särskilda balansräkning som redovisas dock med undantag för den så kallade buffertfonden som förvaltas och redovisas av AP-fonderna. Vi rekommenderar dig ett besök på Pensionsmyndighetens hemsida för att ta del av Pensionsmyndighetens årsredovisning samt Riksrevisionens hemsida för att ta del av lämnad revisionsberättelse. Med vänliga hälsningar REGISTRATOR RIKSREVISIONEN > Telefon: 073-445 20 64 (vardagar kl. 09.30-11.30) > Besöksadress: S:t Eriksgatan 117 > Postadress: Box 6181, 102 33 Stockholm > E-post: [registrator@riksrevisionen.se](mailto:registrator@riksrevisionen.se) > Webbplats: [www.riksrevisionen.se](http://www.riksrevisionen.se) ----- My question to Riksrevisionen: --Ursprungligt meddelande----- Från: no-reply@riksrevisionen.se Skickat: den 29 april 2021 14:18 Till: Registrator Ämne: Inskickat formulär Vad handlar din fråga om? Allmän fråga Namn Anna Schnell E-post anna@melander-schnell-consultants.se Ämne Revision av utgiftsområde "Ålderspensionssystemet vid sida av statens budget" 2020? Meddelande Hej Riksrevisionen, Jag undrar om ni gjorde en fullständig revision av utgiftsområde "Ålderspensionssystemet vid sida av statens budget" förra året, 2020? (med undantag för det som ligger inom AP-fondernas mandat). Jag ställer frågan därför att jag arbetar med Open Budget Survey där en fråga om hur många procent av den som det gjordes revision på. Så om inte en fullständig revision gjordes undrar jag hur stor andel av den som ni gjorde revision på? Vänligen, Anna -----

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

See the first cited document below: The Audit Report 2020 is written in an accessible and eye friendly way. On pages 6-15 there is a summary of the key findings in relation to the efficiency and effectiveness audits. On pages 16-17 there is a summary of the key findings in relation to the yearly audits.

1) The Audit Report 2020 (Riksrevisorernas årliga rapport 2020):

<https://www.riksrevisionen.se/download/18.4a09469f17225dd434b2070/1589791285776/RiR%20%C3%85RA%202020%20Anpassad.pdf>

**Comment:**

The following are also part of the Audit report:

2) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2019 (Audit Report – Annual Report of the State 2019):

<https://www.riksrevisionen.se/download/18.707816051729305ef7557a/1591606238398/B%C3%85RS2019.pdf>

3) Sweden also produces and publishes the results of all their audits here: <https://www.riksrevisionen.se/rapporter/arsvis/2020.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

**Answer:**

a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

**Source:**

Executive's Budget Proposal, Budget Proposal 2021 (Budgetpropositionen för 2021): <https://www.regeringen.se/rattsliga-dokument/proposition/2020/09/prop.-2020211/>

The Government reports on Riksrevisionen's (SAI's) audit recommendations in section 11.3 "Riksrevisionens granskning av årsredovisningen för staten 2019" (Riksrevisionen's audit of the Year End Report of the state 2019). Certain of the audit findings are also responded to in the Budget Proposal expenditure area documents.

On page 181, Section 11.3, in the Executives Budget Proposal the following is said: "Riksrevisionen har för årsredovisningen för staten 2019 lämnat en revisionsberättelse utan reservation eller avvikande mening." (The SAI's audit statement regarding the Government's Year End Report for 2019 contains no reservation or opinion deviating from that of the Government).

See more specifics under the sub-headlines "Den årliga revisionens iakttagelser" such as section 5.4, 6.4 and 10.6.

**Comment:**



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.*

*To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.*

**Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Source:**

See: Riksrevisionens (the SAI) "Uppföljningsrapporten 2020" (The follow-up report 2020):  
<https://www.riksrevisionen.se/rapporter/uppfoljning/uppfoljningsrapporten/uppfoljningsrapporten-2020.html>

**Comment:**

Peer Reviewer  
Opinion: Agree

Comments: Please note, the report listed by the researcher only covers the SAI's performance audits (in Swedish: granskningsrapporter).

Government Reviewer  
Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

The Swedish Fiscal Policy Council: The Swedish Fiscal Policy Council (Finanspolitiska rådet) is a government agency that consists of six members assisted by a secretariat with five employees. The Council was established in 2007 and provides an independent evaluation of the Government's fiscal policy. It is a government agency which is publicly funded but independent. The Council does such analyses and evaluations of the finance policy. The Council amongst other publishes a yearly report that it presents to the Parliament in an open hearing each year. The Finance Minister is then present to make comments on it. The government and parliamentarians make up their own minds about what the Council puts forward to them.

See the Council's website here:

<http://www.finanspolitiskaradet.se/english/swedishfiscalpolycouncil/abouttheswedishfpc.4.6f04e222115f0dd09ea8000950.html>

See the law related to the Council here: Law 2011:446 with an instruction to the Fiscal Policy Council (Förordning 2011:446 med instruktion för Finanspolitiska rådet): [https://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20forordning-2011446-med-instruktion-for\\_sfs-2011-446](https://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20forordning-2011446-med-instruktion-for_sfs-2011-446)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: The Swedish Fiscal Policy Council (Finanspolitiska rådet) is the main IFI in Sweden. But there are other institutions that make parallel analysis relating to the budget process, the Swedish National Financial Management Authority (Ekonomistyrningsverket) and The National Institute of Economic Research. These make independent analysis and have sufficient resources, but neither of these are regulated by law, but by executive decree.

Researcher Response

The government peer reviewer is right. What governs the IFI, Finanspolitiska rådet, is a regulation (förordning) and not a law. Regulations are set by Government and laws approved by Parliament. This is the regulation related to Finanspolitiska rådet. [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2011446-med-instruktion-for\\_sfs-2011-446](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2011446-med-instruktion-for_sfs-2011-446) The question on funding can be debated. They could have more funds and then do more. But in an international comparison I think the rating should be a "b".

IBP Comment

IBP is in agreement with the researcher's "Response to Review," and the government comment is well-noted. For the purposes of cross-country consistency, the response is revised from "A" to "B", considering that in Sweden the IFI was established by Ordinance and not through constitutional legislation nor primary legislation.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others*

have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

The Swedish Fiscal Policy Council (Finanspolitiska rådet) makes assessments in its reports based on other actors' prognoses, such as the IMF, European Commission, Central Bank, National Institute of Economic Research (Konjunkturinstitutet), and Ministry of Finance. The Council does not make their own prognoses, but makes assessments of the economy in their reports based on the above actor's prognoses.

The Reports of the Swedish Fiscal Policy Council are found here:

<http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/thecouncilsreports/thecouncilsmainreports.4.3dc0d3a412bc4ba245f800013543.html> The reports contain both macroeconomic and fiscal forecasts - with a much greater emphasis on the fiscal part and a focus primarily on the labor market when it comes to the macroeconomics. The fiscal part of the reports is found in almost all sections and the labor market at the end. See for example the report "Swedish Fiscal Policy Council Report 2020" here:

<http://www.finanspolitiskaradet.se/download/18.6f1da68b172331c3f175f5cd/1606374807950/Swedish%20Fiscal%20Policy%202020.pdf> Swedish Fiscal Policy 2020.pdf (finanspolitiskaradet.se).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

**GUIDELINES:**

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

The Swedish Fiscal Policy Council (Finanspolitiska rådet) has in the past published its own costings of new policy proposals in relation to a very limited number of new policies. It has done so when a gap has been discovered in terms of new policies needed costing and no other part of the government doing it.

The last such costing was done by the Council in 2016 and it concerned the migration policy:

<http://www.finanspolitiskaradet.se/download/18.21a8337f154abc1a5dd2876a/1463335875126/Underlagsrapport+2016+1+Ald%C3%A9n+och+Hammarstetd>. In 2015 there was also a costing by the Council of the effects on employment of raised levels of unemployment benefits: <http://www.finanspolitiskaradet.se/download/18.7080f60714d36b5252b75b6d/1431352460697/PM%20till%20Svensk%20finanspolitik%202015.pdf>

In an email response to me in 2019, the then Director of the Council, Joakim Sonnegård, said that the areas the Council chose to prioritise in 2017 and 2018 did not need costing. In March 2021 the current Director of the Council, Göran Hjelm, answered that the Council normally does not do such costings and has not done so in 2019 or 2020.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

d. Never, or there is no IFI.

Source:

I am answering this question in relation to the Swedish Fiscal Policy Council (Finanspolitiska rådet). The external presentations held by the Council to the Parliamentary Committees are all found under "Presentations" on the Council's website – see:  
<http://www.finanspolitiskaradet.se/presentationer/presentationer2016.4.418ea5fa1526fdb43ce5e67e.html>

Usually, the Council holds an open presentation and hearing at the Parliament in May each year. The Council also takes part in Parliamentary committee hearings when asked to do so by a Parliament committee.

However, I could not find a presentation to the Parliament on the Council's website for 2020. In an email conversation with the Director of the Council, Göran Hjelm, on 5 March 2021, he confirmed that no such meeting had been held and said that it was due to the Covid regulations.

Comment:

In the OBS 2017 this question was rated a "b" because three presentations had taken place in relation to Parliamentary committees. In 2018 there had only been the yearly May one and the rating thus became a "c". This year no such meeting was held and the rating is therefore a "d".

Peer Reviewer  
Opinion: Agree

Comments: I agree with the researcher, however, please note that there is - as the researcher writes - an open, public presentation of the IFI's annual report on the gov't's fiscal policy each year in May. Often the venue for the presentation is parliament.

Government Reviewer  
Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year*

before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

See the debate in Parliament on economic policy guidelines (Riktlinjer för den ekonomiska Politiken) - on 16 June 2020 here: [https://www.riksdagen.se/sv/webb-tv/video/debatt-om-forslag/riktlinjer-for-den-ekonomiska-politiken\\_H701FiU20](https://www.riksdagen.se/sv/webb-tv/video/debatt-om-forslag/riktlinjer-for-den-ekonomiska-politiken_H701FiU20)

See the debate in Parliament of the Spring supplementary budget on 15 April 2020 here:

[https://www.riksdagen.se/sv/webb-tv/video/debatt-med-anledning-av-varpropositionen/debatt-om-den-ekonomiska-varpropositionen\\_H7C120200415dv](https://www.riksdagen.se/sv/webb-tv/video/debatt-med-anledning-av-varpropositionen/debatt-om-den-ekonomiska-varpropositionen_H7C120200415dv)

See the debate in Parliament of the Executive Budget Proposal - on 21 September 2020 here: [https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-med-anledning-av-budgetpropositionens\\_H8C120200921bu1tt](https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-med-anledning-av-budgetpropositionens_H8C120200921bu1tt)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer

"c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

The legislature always receives the Executive's Budget Proposal around September 20 each year. However, the year 2018 was an exception to that due to elections.

In 2020, the legislature, as well as the public at large, received the budget proposal on 21 September. The fiscal year runs January to December.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

*GUIDELINES:*

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

The Parliament enacts the Budget Bill in mid-December, just before Christmas - i.e. the final decision is taken less than a month before the budget year starts in January. So the answer should be "b". However, the decision on the economic framework for approving the budget is normally taken more than one month ahead of the budget year. That decision includes the entire revenue side of the central government budget and the ceilings for the 27 expenditure areas. The budget balance and net lending is thus known at that point in time as well as all major priorities. See the budget process dates, including the enactment, here: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

**Answer:**

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

**Source:**

The Budget Law (Budgetlag, 2011:203): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203\\_sfs-2011-203](http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203)

My answer is an "a", the legislature has unlimited authority on this. The process around the budget bill in Sweden is this:

- Around September 20, the Executive presents its budget proposal to the Parliament (Riksdag).
- The Parliament has until the end of November to determine the total limit for central government expenditure, as well as the limits for each expenditure area.
- In mid-December, the Parliament decides how the money for each expenditure area is to be allocated.
- The Parliament also takes a decision regarding the estimate of central Government revenue.

The Parliament thus decides the limit of the Government expenditure in November - i.e., in November it has the authority to set a higher or lower expenditure ceiling. Then in December, when the Parliament decides on the budget for each expenditure area, it can no longer go beyond the ceiling it set in November. Any amendment of the budget of course also needs a majority in Parliament. In sum, the legislature cannot make amendments, which entail increasing expenditure above the set ceiling, in December - and it cannot make amendments without a majority in Parliament. However, the sequence of voting in Parliament does not limit the power of Parliament. It is the Parliament that sets the expenditure ceiling in November. Then it has to follow that decision in December. If the question is to be taken literally, the Parliament does not have unlimited powers in December, but it is a consequence of its own November decision. A less strict interpretation, which I found more reasonable in the OBS 2012, 2015, 2017 and 2019, as well as now in the OBS 2020, is an "a."

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

**Answer:**

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

- The Enacted Budget: <https://www.regeringen.se/4a6ec6/contentassets/bc0f4b1a4ce844f2aa59949d09c93f29/hela-bp21-som-pdf.pdf>  
- The Budget Law: Budgetlag 2011:203: [http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203\\_sfs-2011-203/](http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203_sfs-2011-203/)

The Executive's Budget Proposal for the fiscal year 2021 was developed and presented to the Parliament on 21 September 2020.

In the OBS 2017 the rating of this question was a "c", because the content of the Enacted Budget was then the same as the previous Executive Budget Proposal. In the OBS 2019, as a result of the election which delivered a hung Parliament and Transitional Government, the budget enacted by the Parliament ended up being quite different from the Interim-Government's Budget Proposal, and therefore the rating was an "a".

This year the rating is again a "c" because no changes were made to the budget, as is shown on this web page:

[https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021\\_H801FiU10/html#\\_Toc59102533](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2021_H801FiU10/html#_Toc59102533)

See the table with the headlines "Utgiftsområde" (Policy area), "Avvikelse från regeringen" (difference between the Government's proposal and the enacted budget), and "Riksdagens beslut" (the Enacted Budget).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Yes, the Finance Committee (Finansutskottet). See the first page summary of the Enacted Budget: <https://data.riksdagen.se/fil/1F8B54BF-611A-4726-9B34-7669EC83AB9D>

Comment:

The Parliamentary discussions and work related to the Executive's Budget Proposal is done by all the policy area committees in Parliament (especially in step 2). The Finance Committee has the overall final responsibility for the work in both steps 1 and 2.

The follow is stated on the web of the finance committee: <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/>

"Hur mycket pengar ska staten lägga på olika områden som arbetsmarknad, utbildning och hälso- och sjukvård? Vilken inriktning ska den ekonomiska politiken ha? Finansutskottet har det övergripande ansvaret för riksdagens arbete med statens budget."

(How much should the State allocate to various policy areas such as the labor market, education and health care? What should be the direction of the economic policy? The Finance Committee has the overall responsibility for the work of the Parliament on the State budget.)



Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

**Answer:**

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

Yes, different committees of the Parliament examined the budget parts that related to them. See their reports (betänkanden) on this page: <https://www.riksdagen.se/sv/dokument-lagar/?riksmo%e2%80%a6+http://www.riksdagen.se/sv/dokument-lagar/?doktyp=bet&q=budgetproposition+2021&st=2&doktyp=bet&datum=2020-01-01&tom=2020-12-31>

An example: See the betänkande (report) from Utrikesutskottet (Committee on Foreign Affairs) on expenditure areas 7 International Development Cooperation on this page: <https://data.riksdagen.se/fil/E5201AF0-8A19-43F6-A105-78F980781119>

On this page you also see the process of the report (including speeches and documents from the debate on it): [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/utgiftsomrade-7-internationellt\\_H801UU2](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/utgiftsomrade-7-internationellt_H801UU2)

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Source:**

See examples of protocols of the Finance Committee:

- 11 June 2020: <https://data.riksdagen.se/fil/A7B49522-57F4-4439-B1F2-1EC6FA9D13E0>
- 22 September 2020: <https://data.riksdagen.se/fil/C6E5FF0E-594F-4C85-9675-AA1171463F64>
- 10 December 2020: <https://data.riksdagen.se/fil/E887B3E5-D04D-4689-B474-94632E6E108C>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

- See the headline "Beslut om budget" (Decision on the budget) in Chapter 9 of the Constitution (Regeringsformen): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20kungorelse-1974152-om-beslutad-ny-regeringsform\\_sfs-1974-152](http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20kungorelse-1974152-om-beslutad-ny-regeringsform_sfs-1974-152)

The paragraph 7 in Chapter 9 says: "Användning av anslag och inkomster" (Use of appropriations and income): Anslag och inkomster får inte användas på annat sätt än vad riksdagen har bestämt (Appropriations and income may not be used in any other way than the Riksdag has decided).

- See chapter 2 in the Budget Law: [http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203\\_sfs-2011-203](http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

- See the Budget Law: [http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203\\_sfs-2011-203](http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203)

Example: The budget law headline "Disposition av försäljningsinkomster" (Disposition of incomes from sales), starting with paragraph 8, states rules that apply when income is made available from selling of state property (see the end of chapter 8). See also paragraph 4 of chapter 2, which gives the government the possibility to propose to Parliament necessary measures if the expenditure ceiling is being exceeded.

Comment:

The approval is primarily sought through the Executives Budget Proposal and Supplementary Budgets (Spring and Autumn Fiscal Bills). However, such supplementary proposals may be put forward to the Parliament at other times also, such as been the case with extra budgetary Covid related funds in 2020. All the Covid extra budgetary fund documents are found on this page : <https://www.regeringen.se/regeringens-politik/regeringens-arbete-med-coronapandemin/>

Scroll down to "Allt om regeringens arbete med coronaepidemin" (All about the Government's Covid epidemic related work).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Source:**

The Budget Law (Budgetlagen): [http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203\\_sfs-2011-203](http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203)

The Budget Law chapter 3:12 states that the Swedish government is allowed to decide not to spend a budget allocation due to certain circumstances related to the operations of the government, the state finances or other socioeconomic reasons. Chapter 3:12 in Swedish: "Regeringen får besluta att medel på ett anvisat anslag inte ska användas, om detta är motiverat av särskilda omständigheter i en verksamhet eller av statsfinansiella eller andra samhällsekonomiska skäl."

According to the Budget Law, the government is thus allowed to underspend in unexpected circumstances without seeking approval from the Parliament (Riksdag). Like in previous OBS years, I therefore see no other option than to answer "d". It should, however, be noted that such underspending is usually regulated through the spring and autumn supplementary bills, not during other parts of the year. And it should also be noted that the government writes a report every year (covering the past year, Jan to Dec, which is also the fiscal year) on what laws and regulations of the Riksdag it has followed or not - including the budget. In the cases where the government has not followed a law or regulation, the government needs to explain why to the Riksdag in that report.

This is a link to the report, dated 3 November 2020, covering the year 2019 called "Behandlingen av riksdagens skrivelser" (Presentation of the treatment of Parliamentary letters to the government): <https://data.riksdagen.se/fil/461F7260-62E3-4378-8D41-3687D0017614>

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how*

soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

b. Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

Source:

The Finance Committee of the Parliament (Riksdag) examined the Audit Report of the SAI (Riksrevisionen), published on 18 May 2020 - covering 2019 - on 15 October 2020. The following report (called "betänkande", done yearly) was written: The yearly report of Riksrevisionen 2020 - The finance committee's report 2020/21:FiU9 (Riksrevisorernas årliga rapport 2020 - Finansutskottets betänkande 2020/21:FiU9): <https://data.riksdagen.se/fil/725B35B9-FA25-4E87-A368-55CDB957B642>. The report was debated in, and approved by, Riksdagen on October 21, 2020. See here: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2020\\_H801FiU9](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2020_H801FiU9)

The answer "b" is therefore the accurate one, since it took around five months from the publication to the examination by the Finance Committee.

Comment:

It should be noted, however, that Sweden as a whole - the Riksdag included - is pretty much closed during the summer vacation months of July and August.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The SAI (Riksrevisionen) is governed by the Constitution (Regeringsformen) chapter 13, the Law 2002:1022 on audits of the State, and the Law 2002:1023 which covers instructions for Riksrevisionen. The latter law, covers the role and mandate of the State Auditor who is appointed by the

Parliament (Riksdagen).

- Regeringsformen: <http://www.riksdagen.se/sv/sa-funkar-riksdagen/demokrati/grundlagarna/>  
- Law 2002:1022: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet\\_sfs-2002-1022](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet_sfs-2002-1022)  
- Law 2002:1023: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for\\_sfs-2002-1023](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023)

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition, the SAI is an authority under parliament, NOT under the govt (the executive branch). this aspect enhances its independence.

Government Reviewer

Opinion: Agree

IBP Comment

The peer reviewer's additional context is well-received.

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

The Swedish Constitution specifies that the head of the SAI (Riksrevisionen) can only be removed by the Parliament, and only in extreme cases where crime or severe illness has been established - see chapter 13:8 in the Constitution (Regeringsformen): [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974152-om-beslutad-ny-regeringsform\\_sfs-1974-152](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974152-om-beslutad-ny-regeringsform_sfs-1974-152)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether*

the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of the Swedish National Audit Office (Riksrevisionen) - see paragraph 4a in the Law 2002:1023: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for\\_sfs-2002-1023](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Riksrevisionen (SAI) has full discretion to decide which audits it wishes to undertake.

Law 2002:1022: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet\\_sfs-2002-1022](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet_sfs-2002-1022)

Law 2002:1023: [https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for\\_sfs-2002-1023](https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

**Source:**

In the OBS 2017 there was a discussion between me, the peer reviewers, and the IBP - on the answer to this question. The final decision of the IBP was that the peer review of the process dated 10 December 2013 by the INTOSAI merited the answer "b":  
<http://www.intosaicbc.org/download/sweden-2013-eng/>.

In the OBS 2019 the focus was primarily on 2018 and the above December 2013 peer review was still within the five year limit and therefore still covered a rating "b".

In addition there was also a Cold Review done by the University of Uppsala and published in March 2015 that was cited for the above rating:  
<https://www.riksrevisionen.se/download/18.6081a39c160e9b387312009/1518435522661/Cold%20Review-rapport%202015.pdf>  
Both of the SAI and Uppsala University reviews were initiated by Riksrevisionen (SAI).

In 2016 another Cold Review of Riksrevisionen's effectiveness audits was published.

Yet another source cited was the 2016 Parliament commissioned review the topics of Riksrevisionen, the Parliament and Riksrevisionen, efficiency/effectiveness audits, and certain circumstances at Riksrevisionen. A report of the review was published in February 2018:  
[https://www.riksdagen.se/sv/dokument-lagar/dokument/utredning-fran-riksdagsforvaltningen/oversyn-av-riksrevisionen---slutbetankande\\_H5A5URF2](https://www.riksdagen.se/sv/dokument-lagar/dokument/utredning-fran-riksdagsforvaltningen/oversyn-av-riksrevisionen---slutbetankande_H5A5URF2)

In December 2018 the Parliament also decided to commission a review focused on the leadership structure of Riksrevisionen, which was finalised in 2019: [https://www.riksdagen.se/sv/dokument-lagar/dokument/utredning-fran-riksdagsforvaltningen/riksrevisionens-ledningsstruktur\\_H6A5URF1](https://www.riksdagen.se/sv/dokument-lagar/dokument/utredning-fran-riksdagsforvaltningen/riksrevisionens-ledningsstruktur_H6A5URF1)

All the above publications, except the SAI review from 2013, fit within the five year period. However, none of them are yearly publications. The rating therefore remains a "b".

**Comment:**

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Comments: I would argue that the reviews conducted by parliament have been governance-oriented, and have not assessed the quality of the SAI's audits. There is no established external review of the SAI's performance audits. Parliament reviews the SAI's annual report, but overall, i don't support the view that there is an independent review of the SAI's audits in the last 5 years. the peer review conducted by UK and Finnish SAIs in 2013 is - as the researcher states - too old to qualify. The SAI has an internal unit - a "quality council" - to assess its work. and the SAI has a scientific council linked to it, for advice concerning both content and methodologies. But I would argue that neither the quality council or the scientific council qualify as conducting independent reviews. In addition, the link the researcher provides to the Uppsala university review in 2015 does work for me (webpage no longer exists)

Government Reviewer

Opinion: Agree

Researcher Response



The cold review from 2015 was moved to here:  
<https://www.riksrevisionen.se/download/18.58ebe4cf177db4bae7ebb466/1615380191634/Cold%20Review-rapport%202015.pdf> I have no more arguments than those put forward above. The rating was discussed with IBP.

IBP Comment

For the purposes of cross-country consistency, the current response "B" is maintained, given that in 2016 the Riksdag Board convene a parliamentary committee with the task of reviewing certain issues concerning the National Audit Office, a report of the review was published in February 2018.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

I searched for "Riksrevisionen informerar" ("SAI informs") on the webpage of the Parliament, and limited the search to 2020 and "Utskottens protokoll" ("Minutes of the Committees"). See the search here: <https://www.riksdagen.se/sv/dokument-lagar/?datum=2020-01-01&tom=2020-12-31&q=%22Riksrevisionen+informerar%22&st=2&doktyp=uprotokoll&p=1>

The search showed five posts from 2020 of protocols stating SAI participation at Parliamentary Committees in 2020:

- 3 March: Skatteutskottets protokoll 2019/20:16 (Tax Committee)
- 12 March: Arbetsmarknadsutskottets protokoll 2019/20:25 (Labor Market Committee)
- 14 January: Kulturutskottets protokoll 2019/20:14 (Culture Committee)
- 16 June: Arbetsmarknadsutskottets protokoll 2019/20:34 (Labor Market Committee)
- 17 December: Konstitutionsutskottets protokoll 2020/21:25 (Labor Market Committee)

Not limiting the search to "Riksdagens protokoll" gave more results than 5.

Comment:

In addition:

The reports of the SAI are found on their website: <https://www.riksrevisionen.se/rapporter/arsvis/2020.html>

The Parliament debates the reports of the SAI, which can be seen on this webpage where a range of debates are published as video recordings and documents: <https://www.riksdagen.se/sv/global/sok/?q=riksrevisionen&st=3&datum=2020-01-01&tom=2020-12-31&avd=webbtv&p=1>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

The answer this year is rather identical to that of the OBS 2019:

A note on the subnational level of government to start with:

- The Open Budget Survey questions are to be answered by looking at the central level of government. In Sweden, speaking in general terms, the parts of the central government budget that affect citizens the most is decentralised to the subnational levels. The local levels are the kommuner (municipalities) and regions (formerly called landsting. The regions are counties dealing primarily with the health sector. The specific budget spending decisions on budgets regarding schools, health, infrastructure, culture, housing, etc take place in the kommuner and regions. The local level collects income taxes that they allocate in their budgets. Around 70% of the subnationals' revenue is collected by the subnationals at their level. Education, for example is mainly budgeted for and spent by the subnationals. The funds that are channelled from the national level to subnational education have more to do with "equalizing" – e.g. those subnationals with the most children with immigrant backgrounds get funds according to how many, and those that need to subsidise daycare in order for parents to afford it get it, etc.

- There is a participation mechanism at 200 of the 290 kommuner called citizens' suggestions (medborgarförslag), and the same at around half of the 20 regions. Citizens' can through those mechanisms make their own suggestions to the kommuner and regions, including regarding the budget. In the past few years initiatives have been developed around Medborgarbudget (Citizen's Budget), which are processes for citizens to participate in the subnational budget process (see links in the comment box).

That said, I now turn the focus to the participation at the central level of government, which is the focus of the questions at hand:

- At the central level, the way it works in Sweden is that citizens who want to influence government decisions engage in political parties and put in their suggestions to their parties and related Members of Parliament (MoP). The MoPs in turn make motions to the Government. Another way to engage with the central level government in Sweden is to join organisations that lobby the government, political parties and MoPs. Sweden has a long and strong tradition of citizens joining non-governmental organisations and institutions of different kinds. Those organisations and institutions in turn try to influence the political parties, parliamentarians and government officials. Media also act as a strong stakeholder when it comes to scrutinizing budget related issues and holding decision makers to account at the central government level.

- There are means of participation in place at the central level based on the fact that the Swedish public can easily access the Ministry of Finance staff, and also staff of the Swedish National Financial Management Authority (Ekonomistyrningsverket - ESV). However, the mechanism does not reach the level of participation set out by the IAPs Spectrum of Public Participation cited in the introduction to this question. The Ministry of

Finance nor ESV specifically seek the input from specific groups of the public, but the mechanism for dialogue is open to all. There is kind of a standing invitation to input although that invitation is not made at specific stages of the budget process. It is up to the public to use the mechanisms. They do so to a limited degree, which is partly due to that there is a certain level of trust in democracy. Swedes to a large degree rely on that the government will do its job. If they do not the Parliament will make sure they do. If that does not work either, then media will step in. And if that does not work the public steps in. If that does not work the public will make it known in the next election. The above is a very generalised description, but it tends to work that way at the central level.

More information about the means of participation at the central level: Staff at the Ministry of Finance and ESV engage with the public on demand, by providing comments and answers to the public's questions. There is a unit that deals with that kind of communication (kommunikationsfunktion) at the Ministry, and also at ESV. There is also other staff at the Ministry and ESV that deal with specific state budget related issues who are available for comments and questions from the public. The mechanisms include communication per phone and email. The mechanisms are used by media and people from the public. The communication per phone has become less and less over the years since information needed can now be found on the web. The means of participation include:

- Contact information of the Ministry of Finance: <http://www.regeringen.se/kontaktuppgifter/#1285>
- The Ministry of Finance on Facebook: <https://www.facebook.com/pages/Finansdepartementet/171875776161069>
- The Ministry of Finance on Twitter: <https://twitter.com/finansdepsv>
- Contact information of ESV: <https://www.esv.se/om-esv/kontakt/>
- ESV on Facebook: <https://www.facebook.com/pages/Ekonomistyrningsverket/214562455232082>
- ESV on Twitter: <https://twitter.com/ekonomistyrning?lang=sv>

#### Comment:

In sum: The OBS covers the central level of government. Citizen participation takes place at the subnational level of government in Sweden. The means of participation in place at the national level is available for citizens to use - and it is quite easy to get a hold of for example relevant Ministry of Finance staff (through email, phone, twitter, facebook) and they are required by law to answer questions asked. There is, however, no active outreach participatory mechanism in place, or active participation taking place at the central level that is in line with the IAP's Spectrum of Public Participation.

Links to information about Medborgarförslag (citizens' suggestions) at Sveriges kommuner och regioner, which is a politically run member organisation for the kommuner and regioner (it is, however, not a government agency) :

- About Medborgarförslag:

<https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet.371.html>  
and

<https://skr.se/demokratiledningstyrning/medborgardialogdelaktighet/medborgardialog/medborgarbudget.26603.html>

- Medborgarförslag kommuner (municipalities):

<https://skr.se/demokratiledningstyrning/politiskstyrningfortroendevalda/kommunaltstjyresastyrskommunenochregionen/sastyrskommunen.735.html>

- Medborgarförslag regioner (regions):

<https://skr.se/demokratiledningstyrning/politiskstyrningfortroendevalda/kommunaltstjyresastyrskommunenochregionen/sastyrregionerna.1790.html>

<https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet.371.html>

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Agree

Comments: The Twitter account referred to is correct, but there is no Facebook account for the Ministry of Finance in Sweden or ESV. The twitter accounts referred to are correct.

#### Researcher Response

Yes, I agree.

#### IBP Comment

In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the information presented is further reviewed and new evidence is considered; this answer is modified from "D" to "C". The Government of Sweden holds routine consultations on policy issues: (<https://www.regeringen.se/remisser/?page=8>). If filtered by "Ministry of Finance", it's observed that many consultations were held on tax issues or tax rates. These have a direct bearing on revenue collections, and therefore indirectly on the budget as well. As an example consider the following consultation: Referral of the memorandum Tax reduction for earned income (<https://www.regeringen.se/remisser/2020/06/remiss-av-promemoriar-skattereduktion-for-forvarvsinkomster/>) See also: Tax reduction for earned income (<https://www.regeringen.se/rattsliga-dokument/departementsserien-och-promemorior/2020/06/skattereduktion-for-forvarvsinkomster/>) The consultations involve "myndigheter, organisationer, kommuner" - i.e. national government agencies, organisations (governmental and non-governmental), and local government/municipalities. If the different links under the headline "Remisser" on that webpage are consulted, it's observed from where they obtained responses - the majority are government related, and few non-governmental organisations. The list of stakeholders and their responses is available, and out of the respondents listed there are: • 10 government agencies • 1 court (Förvaltningsrätten) • 6 non-governmental organisations, of which three organisations representing private companies (Företagarna, Småföretagarna, Svenskt näringsliv) and three unions (Landsorganisationen, SACO, TCO) <https://www.regeringen.se/remisser/2020/06/remiss-av-promemoriar-skattereduktion-for-forvarvsinkomster/>

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

The answer below is the same as in the OBS 2019:

The means of participation at the central level identified in the answer to question 125 is open to all. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

The answer below is the same as in the OBS 2019:

The means of participation identified at the central level, in the answer to question 125, makes it possible for citizens to engage in all 6 topics. The identified means of participation are open to all and there is no restriction on what kind of topics can be covered. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the information presented is further reviewed and new evidence is considered; this answer is modified from "D" to "C". The Government of Sweden holds routine consultations on policy issues: (<https://www.regeringen.se/remisser/?page=8>). If filtered by "Ministry of Finance", it's observed that many consultations were held on tax issues or tax rates. These have a direct bearing on revenue collections, and therefore indirectly on the budget as well. As an example consider the following consultation: Referral of the memorandum Tax reduction for earned income (<https://www.regeringen.se/remisser/2020/06/remiss-av-promemoriam-skattereduktion-for-forvarvsinkomster/>) See also: Tax reduction for earned income (<https://www.regeringen.se/rattsliga-dokument/departementsserien-och-promemorior/2020/06/skattereduktion-for-forvarvsinkomster/>)

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or*

partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The answer below is the same as in the OBS 2019:

The means of participation at the central level, identified in the answer to question 125, is open to all and there are no restrictions on what can be covered – including the budget. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Twitter account referred to is correct, but there is no Facebook account for the Ministry of Finance in Sweden.

IBP Comment

The government reviewer's additional context is well-received.

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

The answer below is the same as in the OBS 2019:

The means of participation at the central level, identified in the answer to question 125, is open to all.

Examples of steps taken to make possible the contact with government of the most vulnerable and under-represented groups:

- Many parts of the government's website are available in English: <https://www.government.se/government-of-sweden/ministry-of-finance/>
- Video with sign language: <https://www.regeringen.se/pressmeddelanden/2020/09/budgetpropositionen-for-2021-jobba-sverige-ur-krisen-tillsammans/>

- There are special instructions on the Swedish National Financial Management Authority (Ekonomistyrningsverket) web on how to enlarge the text for people with visibility impairments: <https://www.esv.se/om-webbplatsen/ anvanda-webbplatsen/>

However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics – and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above – for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The answer below is the same as in the OBS 2019:

The means of participation of the Swedish National Financial Management Authority (Ekonomistyrningsverket /ESV), identified in the answer to question 125, makes it possible for citizens to engage in all 6 topics. However, ESV does not proactively seek input on the above topics from specific groups of citizens. As also stated in the answer to question 125, there is no active outreach participatory mechanism in place at the ESV, or active participation taking place, that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Source:**

The answer below is the same as in the OBS 2019:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Possibilities of citizens to participate are, however, communicated on the Government's websites. The purpose is to make sure citizens have information so that they can contact the government if they wish to. The scope can be anything the citizen wishes to engage in. The constraints are the opening hours of the mechanisms and sometimes a time lag to answering questions. Intended outcomes are to make sure the citizens are informed. The process and timeline are those of the budget process, which are thoroughly explained here - and there are links to further explanations:

- <http://www.regeringen.se/sa-styrs-sverige/budgetprocessen/>

- <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the information presented is further reviewed and new evidence is considered; this answer is modified from "D" to "C". The Government of Sweden holds routine consultations on policy issues: (<https://www.regeringen.se/remisser/?page=8>). The government provides information on the bill proposal, a timeline for response, and the scope of the decision taken. <https://www.regeringen.se/rattsliga-dokument/departementsserien-och-promemorior/2020/06/skattereduktion-for->



132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.

**Source:**

The answer below is the same as in the OBS 2019:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). So, no such written documents are produced.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

In an IBP consistency review, and for the purposes of methodological and cross-country consistency, the information presented is further reviewed and new evidence is considered; this answer is modified from "D" to "B" The Government of Sweden holds routine consultations on policy issues: (<https://www.regeringen.se/remisser/?page=8>). The government provides information on the bill proposal, a timeline for a response, and the scope of the decision taken. <https://www.regeringen.se/rattsliga-dokument/departementsserien-och-promemorior/2020/06/skattereduktion-for-forvarvsinkomster/> All submissions for stakeholders were published online (<https://www.regeringen.se/remisser/2020/06/remiss-av-promemoriar-skattereduktion-for-forvarvsinkomster/>) and also the final decision by the legislature is published here: [https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/skattereduktion-for-forvarvsinkomster-och\\_H801SkU14](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/skattereduktion-for-forvarvsinkomster-och_H801SkU14)

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The answer below is the same as in the OBS 2019:

As also stated in the answer to question 125 and 128, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). So, no such publications are produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability", "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The answer below is the same as in the OBS 2019:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). The means of participation identified in the answer to question 125 are available throughout the year and are not inserted into specific periods of the budget time table.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

#### GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public,

minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The answer below is the same as in the OBS 2019:

Just as stated in the answer to question 125, there are no active budget outreach participatory mechanisms in place, or active participation taking place, at the central level of other line ministries – i.e. no such action that is in line with the IAPS Spectrum of Public Participation.

However, the means of participation, identified in relation to the question 125, are available for many of the other line ministries. They have communication units in place to respond to requests and questions from the public, called "kommunikationsfunktioner". Contact details of public officials at the ministries are published on the respective websites of the ministries: <https://www.regeringen.se/sveriges-regering/>. Many of the line ministries are also found on Facebook and Twitter.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Twitter account referred to is correct, but there is no Facebook account for the Ministry of Finance in Sweden.

IBP Comment

The government reviewer's additional context is well-received.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs; but*
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

In the OBS 2019 this question was rated "b". An example then provided of such an open hearing was: "Öppen utfrågning om Finanspolitiska rådets rapport Svensk finanspolitik 2018" (Open seminar regarding the Swedish fiscal policy 2018 report of the Swedish Fiscal Policy Council), held on 15 May 2018: [http://www.riksdagen.se/sv/webb-tv/video/oppen-utfragning/oppen-utfragning-om-finanspolitiska-radets\\_H5C220180515ou1](http://www.riksdagen.se/sv/webb-tv/video/oppen-utfragning/oppen-utfragning-om-finanspolitiska-radets_H5C220180515ou1) The public and media were invited, but not allowed to input directly - thus the rating "b".

In Sweden, legislative committees (including the one on finance) do not usually hold public hearings. The committees have the power to decide whether they want to hold open or closed hearings. The way the public can influence the pre-budget or approval stages are above all through the political parties and organisations lobbying them. The public can also contact individual Parliamentarians directly if they wish to - see their contact details here: <http://www.riksdagen.se/sv/ledamoter-partier/> Scroll down and you will find the photos of all the Parliamentarians. Click on their photos to access their contact details.

The open hearings that are held are made public on the Parliament's web page: <https://www.riksdagen.se/sv/webb-tv/?doktyp=sam-ou>

In 2020 the yearly open hearing of the Swedish Fiscal Policy Council's presentation of their yearly report to Parliament was cancelled due to Covid - and I find no other budget related specific public hearings on the budget. I have therefore rated this question a "d" this time around.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has*

personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

There is no specific outreach participatory mechanism in place at the parliament that is in line with the IAPS Spectrum of Public Participation (see more on the Spectrum in the introductory text of question 125). However, the means of participation of the legislature provides possibilities for citizens to engage in all 6 topics. The means are open to all and there is no restriction on what kind of topics can be covered. The legislature does, however, not proactively seek input on the above specific topics in a formalised way, at a specific time from specific groups of citizens in a systematic way. They do it when needed and do usually not extend an open invitation to all, but seek the advice of specific experts or organisations/institutions. If a citizen contacts the legislature or a member of Parliament, the issue put forward will be discussed or answered.

Maybe the only example of a public hearing held in 2020 was the one in the link below on the monetary policy of Sweden. It is a meeting held annually with the head of the Central Bank. <https://www.riksdagen.se/sv/kalender/?interval=month&step=9&doktyp=sam-ou&cmskategori=fiu>

A discussion of this question was held while working on the OBS 2017. It was concluded that for OBS country comparisons the above was accepted as mechanisms through which the public can interact with the Parliament – and the question was rated a "c" in 2017.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No such participation mechanism is in place (see answer to question 136) and no such comprehensive report is written.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Same answer as in the OBS 2019: No such public hearings are held by the Finance Committee in relation to the deliberations on the Audit Report.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

The OBS guidelines says this: "Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question."

There is no such formal mechanism and the rating is therefore a "b".

**Comment:**

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*



- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Same answer as in the OBS 2019:

The SAI (Riksrevisionen) answers to the Parliamentarians, who are elected by the public, and does not engage with the public in the way the question implies. No report is produced.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

The answer below is the same as in the OBS 2019:

The ongoing investigations are found on Riksrevisionen's web (the months mentioned there are those when the investigations will be published): <https://riksrevisionen.se/nu-granskas.html> Based on the knowledge of which the ongoing investigations are, Riksrevisionen can be contacted by the public in relation to the specific topics of the investigations. If you click on one of the coming audit headlines there is a "Contact" (Kontakt) button at the end of the page. When you click on that you can send a message to Riksrevisionen and it says that they will make sure they forward it to the right desk officer. It is kind of a standing invitation to participate. In the OBS 2017 an "a" was accepted as the rating for cross country comparisons. This question is therefore rated an "a" this time around as well.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: I would argue that no such formal mechanism exists. As the researcher states, there is a "contact" link on the SAI's webpage. But is is generic, and does not link to individual ongoing audits. So an ambitious citizen can contribute information to an ongoing audit, but he/she needs to take the initiative and be proactive and contact the SAI through its general channels. In the respect - and the way I read the intent of the question - there is no formal mechanism which invites citizens to provide to the SAI's ongoing audits.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with all the facts the peer reviewer puts forward. In discussion with IBP the conclusion was that this question should be rated an "a" for international comparison reasons. It could, however, be argued that it should be a "b" for the reasons the peer reviewer states.

#### IBP Comment

The peer reviewer's comment is well-noted. Per the Open Budget Survey guidelines for Q142, this question examines whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. Given that for each ongoing investigation is there is a "Contact" (Kontakt) button at the end of the page, that opens up a form through which civil society organizations can provide inputs and participate in the actual audit investigations. In addition, National Audit Office can conduct audits based on referrals. Such consultations are open for all citizens to comment on. When examining some reports, it is evidence references to interviews carried out and focus groups. The current response of "A" is therefore maintained. Statsbidrag för socioekonomiskt utsatta områden (RiR 2020:14) Government grants for socio-economically vulnerable areas (RiR 2020: 14)

[https://riksrevisionen.se/download/18.d7dd17917250a746281048d/1590568518122/RiR%202020\\_14%20Anpassad.pdf](https://riksrevisionen.se/download/18.d7dd17917250a746281048d/1590568518122/RiR%202020_14%20Anpassad.pdf)

<https://riksrevisionen.se/om-riksrevisionen/remissvar.html>