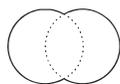
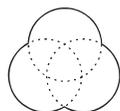
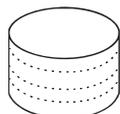


Overview

**Transparency:****85** /100

(Open Budget Index score)

**Public Participation:****15** /100**Budget Oversight:****85** /100

About the survey

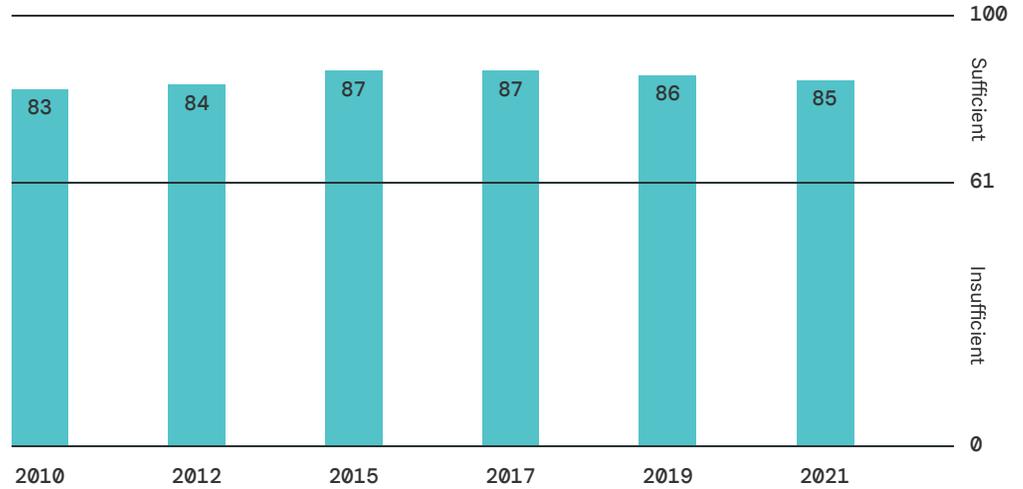
Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

How has the transparency score for Sweden changed over time?



Public availability of budget documents in Sweden

| KEY | |
|---------------------------------------|--|
| ● | Available to the Public |
| ● | Published Late, or Not Published Online, or Produced for Internal Use Only |
| ⊘ | Not Produced |

| Document | 2010 | 2012 | 2015 | 2017 | 2019 | 2021 |
|-----------------------------|------|------|------|------|------|------|
| Pre-Budget Statement | ● | ● | ● | ● | ● | ● |
| Executive's Budget Proposal | ● | ● | ● | ● | ● | ● |
| Enacted Budget | ● | ● | ● | ● | ● | ● |
| Citizens Budget | ● | ● | ● | ● | ● | ● |
| In-Year Reports | ● | ● | ● | ● | ● | ● |
| Mid-Year Review | ⊘ | ⊘ | ● | ● | ● | ● |
| Year-End Report | ● | ● | ● | ● | ● | ● |
| Audit Report | ● | ● | ● | ● | ● | ● |

How comprehensive is the content of the key budget documents that Sweden makes available to the public?

| KEY | |
|---|--|
| ● 61-100 / 100 | |
| ● 41-60 / 100 | |
| ● 1-40 / 100 | |

| Key budget document | Document purpose and contents | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt. | 2021 | 100 |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2021 | 83 |
| Enacted Budget | The budget that has been approved by the legislature. | 2021 | 95 |
| Citizens Budget | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public. | 2021 | 84 |
| In-Year Reports | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | 2020 | 96 |
| Mid-Year Review | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes. | 2020 | 89 |
| Year-End Report | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals. | 2019 | 71 |
| Audit Report | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | 2019 | 95 |

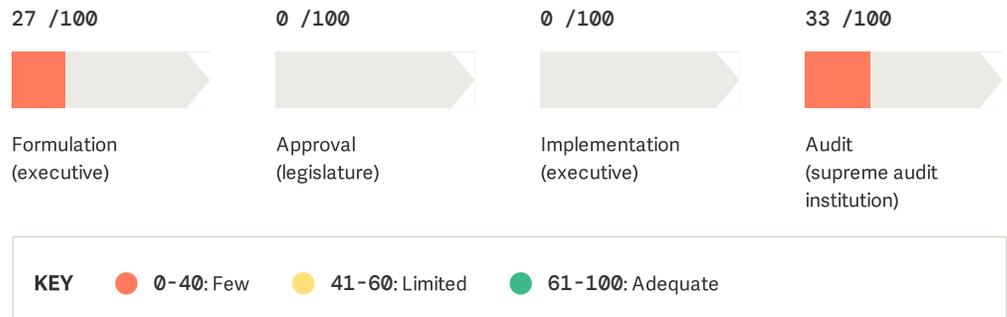
Sweden's transparency score of **85** in the OBS 2021 is near its score in 2019.

Recommendations

Sweden should prioritize the following actions to improve budget transparency:

- Improve the information provided in the Executive's Budget Proposal by increasing information on expenditure estimates (by economic and functional classification), and by providing performance information on results and outcomes
- Increase the information provided in the Year-End Report by including comparisons between borrowing estimates and actual outcomes, and comparisons between planned nonfinancial outcomes and actual outcomes.

Extent of opportunities for public participation in the budget process



Recommendations

Sweden's Ministry of Finance (Finansdepartementet) has established policy consultations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, either directly or through civil society organizations representing them.
- Diversify the effectiveness of existing mechanisms by incorporating line ministries into the process.
- Actively engage with vulnerable and underrepresented communities, either directly or through civil society organizations representing them.

Sweden's Riksdag should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Sweden's Office of the Auditor General has established mechanisms to contribute to relevant audit investigations. It should prioritize the following actions to improve public participation in the budget process:

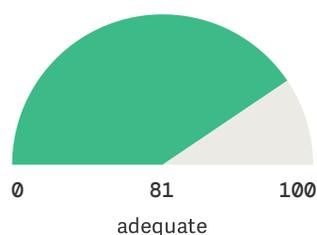
- Establish formal mechanisms for the public to assist in developing its audit program.

Budget Oversight

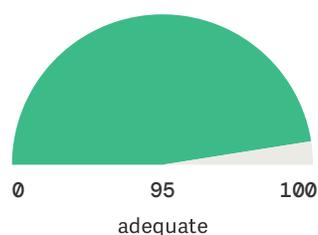
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Sweden, together, provide adequate oversight during the budget process, with a composite oversight score of **85** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Sweden's Riksdag provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- In practice, ensure the legislature (Riksdagen) is consulted before the executive (Regeringen) reduces spending due to revenue shortfalls.

The emerging practice of establishing independent fiscal institutions

Sweden's independent fiscal institution (IFI) is the Swedish Fiscal Policy Council (Finanspolitiska rådet). Its independence is not set in law, and it reports to the executive (Regeringen). It publishes an assessment of the official macroeconomic and fiscal forecasts produced by the executive (Regeringen).

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Anna Schnell
Melander Schnell Consultants
Liljegatan 12, 75324 Uppsala, Sweden
anna@melander-schnell-consultants.se
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Sweden by a representative of the Ministry of Finance (Finansdepartementet).