

International Budget Partnership  
**OPEN BUDGET QUESTIONNAIRE**

**SWEDEN**

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE SWEDEN

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## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007
Budget Summary	2008
Executive's Budget Proposal	2008
Supporting Budget Documents	2008
Citizens Budget	2008
Enacted Budget	2007
In-Year Reports	2007
Mid-Year Report	Not Available
Year-End Report	2007
Audit Report	2007

## Table 2. Key Budget Documents Used: Full Titles and Internet Links

*Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.*

*If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”*

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>2007 års ekonomiska vårproposition (16 April 2007):  <a href="http://regeringen.se/sb/d/8703/a/80254">http://regeringen.se/sb/d/8703/a/80254</a></p> <p>From the Spring Fiscal Policy Bill 2007: Budget Statement (2 may 2007): <a href="http://www.sweden.gov.se/sb/d/574/a/81385">http://www.sweden.gov.se/sb/d/574/a/81385</a></p> <p>Svensk Ekonomi - Särtryck ur 2007 års ekonomiska vårproposition (16 April 2007):  <a href="http://regeringen.se/content/1/c6/08/02/75/07461406.pdf">http://regeringen.se/content/1/c6/08/02/75/07461406.pdf</a></p> <p>Finansplan - Särtryck ur 2007 års ekonomiska vårproposition (16 April 2007): <a href="http://regeringen.se/sb/d/108/a/80524">http://regeringen.se/sb/d/108/a/80524</a></p> <p>Våra pengar 2007 (16 April 2007):  <a href="http://www.regeringen.se/sb/d/108/a/88277">http://www.regeringen.se/sb/d/108/a/88277</a></p>
Budget Summary	<p>Kort om Regeringens budgetförslag 2008 (20 September 2007):  <a href="http://www.regeringen.se/content/1/c6/08/83/00/4a227a52.pdf">http://www.regeringen.se/content/1/c6/08/83/00/4a227a52.pdf</a></p>
Executive’s Budget Proposal	<p>Budgetpropositionen för 2008 (20 September 2007):  <a href="http://www.regeringen.se/sb/d/8703/a/88169;jsessionid=aKtHETQCuzxc">http://www.regeringen.se/sb/d/8703/a/88169;jsessionid=aKtHETQCuzxc</a></p> <p>From the Budget Bill for 2008 (20 September 2007): Sweden's Economy: <a href="http://www.sweden.gov.se/sb/d/8186/a/88569">http://www.sweden.gov.se/sb/d/8186/a/88569</a></p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>Särtryck ur budgetpropositionen för 2008 (all documents are dated 20 September 2007):</p> <ul style="list-style-type: none"> <li>- Finansplan och sammandrag  <a href="http://www.regeringen.se/content/1/c6/08/81/73/d6234d88.pdf">http://www.regeringen.se/content/1/c6/08/81/73/d6234d88.pdf</a></li> <li>- Svensk ekonomi  <a href="http://www.regeringen.se/content/1/c6/08/81/74/72533bd3.pdf">http://www.regeringen.se/content/1/c6/08/81/74/72533bd3.pdf</a></li> <li>- Fördelningen av ekonomiska resurser mellan kvinnor och män  <a href="http://www.regeringen.se/content/1/c6/08/81/77/7dc1badd.pdf">http://www.regeringen.se/content/1/c6/08/81/77/7dc1badd.pdf</a></li> <li>- Statsförvaltningens utveckling  <a href="http://www.regeringen.se/content/1/c6/08/81/78/5f76d37d.pdf">http://www.regeringen.se/content/1/c6/08/81/78/5f76d37d.pdf</a></li> </ul>

<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Faktablad (Fact sheets), all dated 20 September 2008:</p> <ul style="list-style-type: none"> <li>- Utrikesdepartementets förslag: <a href="http://www.regeringen.se/content/1/c6/08/83/05/bad2c9e4.pdf">http://www.regeringen.se/content/1/c6/08/83/05/bad2c9e4.pdf</a></li> <li>- Höga krav ställs på rättsväsendet: <a href="http://www.utrikes.regeringen.se/content/1/c6/08/83/65/092465e0.pdf">http://www.utrikes.regeringen.se/content/1/c6/08/83/65/092465e0.pdf</a></li> <li>- Mål och inriktning för migrationspolitiken: <a href="http://www.utrikes.regeringen.se/content/1/c6/08/83/69/c607112d.pdf">http://www.utrikes.regeringen.se/content/1/c6/08/83/69/c607112d.pdf</a></li> <li>- Urban utvecklingspolitik: <a href="http://www.sweden.gov.se/content/1/c6/08/85/09/4354012e.pdf">http://www.sweden.gov.se/content/1/c6/08/85/09/4354012e.pdf</a></li> <li>- Klimatmiljard, klimatpolitiska insatser i närtid: <a href="http://statsradsberedningen.regeringen.se/content/1/c6/08/82/63/6aa34437.pdf">http://statsradsberedningen.regeringen.se/content/1/c6/08/82/63/6aa34437.pdf</a></li> </ul>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	
<p>Citizens Budget</p>	<p>There is no difference between a "budget summary" - see above - and a "citizen's budget" in the case of Sweden.</p>
<p>Enacted Budget</p>	<p>Finansutskottets betänkande 2006/07:FiU10 - Statsbudget 2007 (21 December 2006): <a href="http://riksdagen.se/webbnav/index.aspx?nid=3322&amp;dok_id=GU01FiU10&amp;rm=2006/07&amp;bet=FiU10">http://riksdagen.se/webbnav/index.aspx?nid=3322&amp;dok_id=GU01FiU10&amp;rm=2006/07&amp;bet=FiU10</a></p>
<p>In-Year Reports</p>	<p>Monthly reports on budget expenditures and debt:</p> <ul style="list-style-type: none"> <li>- Monthly reports on budget expenditures: Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser," "Statsbudgeten," "Månadsutfall."</li> <li>Monthly reports on the public debt: Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser," "Statsbudgeten," "Månadsutfall."</li> </ul>
<p>Mid-Year Review</p>	<p>Not produced. The executive does not release one such mid-year review. However, the Spring Fiscal Bill (Vårpropositionen) - the pre-budget statement - has aspects of a mid-year review but is not designed to specifically show detailed budget performance and macroeconomic data of the past 6 months (it does give some overview of such information though).</p>
<p>Year-End Report</p>	<p>Årsredovisning för staten 2006 (17 April 2007): <a href="http://regeringen.se/sb/d/108/a/80586">http://regeringen.se/sb/d/108/a/80586</a></p> <p>Årsredovisning för staten 2006, summary (website, last updated 17 April 2007): <a href="http://regeringen.se/sb/d/8969">http://regeringen.se/sb/d/8969</a></p>

Audit Report	Riksrevisionens årliga rapport 2007 (15 June 2007): <a href="http://www.riksrevisionen.se/templib/pages/OpenDocument_____556.aspx?documentid=6735">http://www.riksrevisionen.se/templib/pages/OpenDocument_____556.aspx?documentid=6735</a>
Other Documents	<p>Våra pengar (20 September 2008):  <a href="http://www.regeringen.se/content/1/c6/08/82/77/70dad3cc.pdf">http://www.regeringen.se/content/1/c6/08/82/77/70dad3cc.pdf</a></p> <p>Press releases by the Government in relation to the budget proposal (20 September): <a href="http://www.regeringen.se/sb/d/9447">http://www.regeringen.se/sb/d/9447</a></p> <p>Budgetprocessen: <a href="http://www.regeringen.se/sb/d/2459">http://www.regeringen.se/sb/d/2459</a></p> <p>Budgetprocessen (more comprehensive than the one above):  <a href="http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html">http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html</a></p> <p>The Central Government Budget.  <a href="http://www.sweden.gov.se/sb/d/2798">http://www.sweden.gov.se/sb/d/2798</a> State Budget Procedure:  <a href="http://www.sweden.gov.se/sb/d/2855">http://www.sweden.gov.se/sb/d/2855</a></p> <p>Den statliga budgetprocessen (24 November 2006):  <a href="http://www.regeringen.se/sb/d/108/a/46384">http://www.regeringen.se/sb/d/108/a/46384</a> The Central Government Budget Process (24 November 2006):  <a href="http://www.regeringen.se/sb/d/6192/a/75743">http://www.regeringen.se/sb/d/6192/a/75743</a></p> <p>Ordlista: <a href="http://regeringen.se/sb/d/6621/a/62017#62017">http://regeringen.se/sb/d/6621/a/62017#62017</a></p>



Relevant Ministries &  
Departments

Links to the Government Offices and Ministries: in Swedish  
[www.regeringen.se/sb/d/385](http://www.regeringen.se/sb/d/385) and in English:  
[www.sweden.gov.se/sb/d/576](http://www.sweden.gov.se/sb/d/576)

The Parliament: <http://www.riksdagen.se> (a large part is available in English – and a more limited part in a range of other languages – see [http://riksdagen.se/templates/R\\_Page\\_\\_\\_\\_1928.aspx](http://riksdagen.se/templates/R_Page____1928.aspx) )

Swedish National Financial Management Authority (Ekonomistyrningsverket) <http://www.esv.se> (a large part is available in English)

Swedish National Audit Office State Audit Institution (Riksrevisionen): <http://www.riksrevisionen.se> (a large part is available in English)

Swedish National Debt Office (Riksgäldskontoret): <http://www.riksgalden.se> (a large part is available in English)

Swedish Tax Agency (Skatteverket): <http://www.skatteverket.se> (there is a limited amount of information in other languages – see <http://www.skatteverket.se/4.34a801ea1041d54f9e2800025.html>)

Swedish Central Bank (Sveriges Riksbank): <http://www.riksbanken.se> (a large part is available in English)

National Institute of Economic Research (Konjunkturinstitutet): <http://www.konj.se> (a large part is available in English)

Statistics Sweden (Statistiska Centralbyrån): <http://www.scb.se> (a large part is available in English)

**Table 3. Distribution of Documents Related to the Executive's Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	<b>Executive's Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release is sent to users, media	Yes	Yes	No	No	No	No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	Yes	No	No	Yes
7. Readily available outside capital and/or big cities <sup>†</sup>	Yes	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	Yes	Yes	No
9. News conference is held to discuss release	Yes	Yes	No	No	No	No

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>†</sup>Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	No	No	NA	No	Yes
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	Yes	NA	Yes	Yes
9. News conference is held to discuss release	No	No	NA	No	Yes

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

***Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.***

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit.</li> <li>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The letters of appropriations (Regleringsbrev) are found on the Swedish National Management Authority's (Ekonomistyrningsverket) homepage: <a href="http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html">http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html</a></p> <p><u>Comment:</u> In the budget proposal the expenditure areas are not classified ministry, department or the well over 500 agencies (myndigheter). 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 expenditure areas are therefore not administrative units.</p> <p>The budget is presented by 27 expenditure and 48 policy areas. Many of those can be linked to a specific ministry based on their title, but they are not presented by ministry.</p> <p><b><u>Researcher's Response to this Question was "d."</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> It is the final passage that contains the relevant information. Expenditure areas are not administrative units; agencies are.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> The budget has a functional, rather than administrative, classification of expenditures. While the detailed classification in an appendix lists a number of administrative units, some expenditure cannot be attributed to administrative units. Strictly speaking, therefore, the categories aren't really applicable, since Expenditures are classified by administrative units but not all expenditures are classified unambiguously. Also, given that you ask specifically about the functional classification below, I would rate this as (e), alternatively (b).</p> <p><b><u>Government Reviewer Comment:</u></b> See also response to Q2. I am not sure what you mean by administrative unit. On one hand you can say that the expenditure areas are by administrative unit as each ministry has one or more expenditure areas. On the other hand if you mean on an appropriation level, some appropriations are for administrative units, and some are for transfers, interest on government debt etc. These more economic classification type appropriations 'belong' to an expenditure area, and is under the responsibility of a ministry.</p>	b

<p><b><u>Researcher Response:</u></b> I suggest the answer should be “d,” almost in line with Peer Reviewer two. If the question is to be taken literally the “d” is the correct answer. Appropriation directions are made several months after the budget proposal is presented and should not be taken into account according to the OBI methodology.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answer across countries.</p>	
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2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

- a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by function.
- d. No expenditures classified by function are presented.
- e. Not applicable/other (please comment).

Citation:

See Appendix 1, page 5-20, of the Executive's Budget Proposal (Specifikation av statsbudgetens utgifter)

<http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf>

Comment:

The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and 48 policy areas (politikområden).

**Peer Reviewer One Comment:** A standardized presentation according to COFOG is presented ex post by Statistics Sweden.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** I would opt for "b" or "c." The classification with 27 expenditure areas and 48 policy areas is not an internationally comparable functional classification (like for example COFOG). Under the 27 expenditure areas there are more than 500 appropriations specified. At present, the budget cannot be automatically reconciled with COFOG, and such a classification of expenditures is not provided in the budget documents. Many expenditure areas and appropriations *can* be linked with a COFOG classification, but not all, and information for this is not provided. The expenditure areas and appropriations are a mix of functional-, program- and economic classification type. For example expenditure area 25 (grants to local government) and 26 (interest on central government debt) should be COFOG 01, and at the same time they can be said to be according to economic classification (general transfers and interest respectively). If you go the appropriation level, there are for example different appropriations for running the agencies (the cost for running them, wages, intermediate consumption etc) and the transfers (for example pensions, unemployment insurance) that the *administer*

**Researcher Response:** I agree, in line with the PR1 and Government's comments the answer should be "b."

**IBP Comment:** IBP editors chose answer, "b"

b

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?
- All expenditures are classified by economic classification, and the categorization is compatible with international standards.
  - All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
  - Some, but not all, expenditures are classified by economic classification.
  - No expenditures classified by economic classification are presented.
  - Not applicable/other (please comment).

Citation:

Comment:

The expenditures are not classified by economic classification in the Executive's Budget Proposal (i.e. economic classification as defined by the IMF in the Government Finance Statistics Manual 2001).

The stated reason for this is to give the agencies flexibility: "To give the agencies the financial flexibility which is necessary for performance management, they receive yearly appropriations which are not subdivided into different expenditure categories. The framework appropriations permit the agencies to carry forward unspent balances from one fiscal year to another. They also permit agencies to borrow against the following year's appropriation.." - page 5 in the Swedish National Financial Management Authority's publication "Performance Management in Swedish Central Government":

<http://www.esv.se/publikationer/trycksaker/publikationer/performancemanagementin-swedish-central-government.5.e1666ffde6cee0580005740.html>

For analytical purposes of the government there are some very highly aggregated presentations of transfers, consumption and investments in the budget proposal. However, it is not what the IMF defines as economic classification, and the government agencies are not obligated to spend according to those figures. An example of such a presentation can be found in the Executives Budget Proposal, expenditure area 26 (Statsskuldsträntor), table 2.3 page 10.

<http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf>

**Peer Reviewer One Comment:** Expenditure by economic classification is presented ex post by the National Financial Management Authority.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** I agree with the above, but "b" or "c" might be better. In the specification documents for the different expenditure areas, there is an overall distribution by economic classification. Given the flexibility mentioned by the respondent above, the distribution is based on historical outcome data for some expenditures (for example how much an agency will spend on wages, rents etc), but for appropriations that are only for investments or transfers, the actual economic classification is the one used (for a large part of the transfer system, for example to households and local governments, the full appropriated amount is a transfer – not for administering the transfers. This is the case also for the appropriation for interest on government debt).

d



<p><b><u>Researcher Response:</u></b> I chose to keep my answer “d” because the question relates to the executive’s budget documents.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “d” consistent with the researcher’s observation.</p>	
<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><b><u>Citation:</u></b> See Appendix 1, page 5-20. <a href="http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf">http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf</a></p> <p><b><u>Comment:</u></b> As already said in question 2 the 27 expenditure areas are divided into 48 policy areas. The expenditures presented in relation to these policy areas in the document mentioned above - and the subsequent more than 500 appropriations (anslag) to the agencies - are at program level.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> This does not suffer of the same problem as Q1, even if some programs cannot be attributed to administrative units.</p> <p><b><u>Government Reviewer Comment:</u></b> As mentioned before, I would not call all appropriations programs, but I think that for international comparability you should keep the "a."</p> <p><b><u>Researcher Response:</u></b> Agree, keep “a.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” consistent with the researcher’s comment.</p>	a

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See section 7.4 of the main document of the Executives Budget Proposal.  <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u>  In the above section expenditure data is presented per expenditure area 2006-2010.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	<p>a</p>
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6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
  - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
  - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
  - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
  - Not applicable/other (please comment).

**Citation:**

Expenditure area: See the main document of the Executive's Budget Proposal table 7.6 in section 7.4, page 177.

<http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf>

Policy area: See each policy area document of the Executive's Budget Proposal. An example: section 2.2, table 2.1, page 10, of the expenditure area 12 document "Ekonomisk trygghet för familjer och barn." The table presents expenditures of that expenditure area for 2006-2010.

<http://regeringen.se/content/1/c6/08/81/69/05a019c6.pdf>

**Comment:**

Yes, details for 2006-2010 are provided for programs (e.g. policy areas) and expenditure areas.

**Peer Reviewer One Comment:** The answer depends on what one understands by the term "program." Some would probably consider policy areas too large to qualify as programs, but this is open to discussion.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** Agree with "a." Just some further information. Estimates for the full period (in the budget mentioned by the respondent for 2008) estimates for appropriation level (the lowest level that are decided by parliament) for the period 2008 to 2010 are provided.

a

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See Appendix 1, page 21-30. <a href="http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf">http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a
<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See Appendix 1, page 21-30. <a href="http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf">http://regeringen.se/content/1/c6/08/81/69/473ae764.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See section 6.6, table 6.11, page 148-149 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster) in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u>  Yes, estimates of revenue are presented in the table mentioned above for 2006-2010 (including actual revenue for 2003-2005).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See section 6.6, table 6.11, page 148-149 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster) in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u>  Yes, more detail than the aggregate level is presented for 2006-2010 in the document mentioned above.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3.21 of expenditure area 26 ("Statsskuldsräntor") gives information on the government debt at the end of 2005 and 2006, and a prognosis for 2007-2010. <a href="http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf">http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf</a></p> <p>See also section 4.4.3 in the main document of the Executive's budget proposal which gives data on the government debt 2006-2010 - see table 4.11, page 90. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3.1, of expenditure area 26 (Statsskuldsräntor) gives information on the interest payment on the debt - see table 3.2, page 12 (Utgiftsmässiga statsskuldsräntor). <a href="http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf">http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf</a></p> <p>See also section 4.4.3 (Statsbudgetens saldo och statsskulden) in the main document of the Executive's Budget Proposal which gives data on the interest payments 2006-2010 - see table 4.11, page 90 (Statsbudgetens saldo 2006-2010).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3 of expenditure area 26 (Statsskuldsr�ntor)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment</u></b></p>	a
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <p>a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</p> <p>b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</p> <p>c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</p> <p>d. No, information related to the macroeconomic forecast is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 7.2 and table 7.1. in the main document of the Executive’s Budget Proposal.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Agree with "a." I would also refer to Appendix B in the Budget bill or Appendix 1 in the Spring Fiscal Policy Bill (Sweden’s economy, also available in English). Those appendixes present the full macroeconomic outlook (they are mentioned in the tables above).</p>	a

<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  In section 3.3. in the document on expenditure area 26 (Statsskuldräntor) of the Executive's Budget Proposal, sensitivity analysis is presented in relation to the government debt.  <a href="http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf">http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf</a></p> <p>A paragraph on sensitivity analysis in relation to the pension system is found in the Appendix of the budget proposal which relates to the pension system which is an extra budgetary fund (Ålderspensionssystemet vid sidan av statsbudgeten), page 11.  <a href="http://regeringen.se/content/1/c6/08/81/69/f6be1640.pdf">http://regeringen.se/content/1/c6/08/81/69/f6be1640.pdf</a></p> <p><u>Comment:</u>  No sensitivity analysis is presented of the aggregate level of the Executive's Budget Proposal.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>C</p>
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<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Section 7.4 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of policy proposals on revenues is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Section 6.4 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Expenditures by expenditure areas are presented for 2006-2010, however strictly speaking expenditure areas are not administrative units (see answer to Q1).</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response would be “c.” See comment above; expenditure areas are not administrative units. The most detailed presentation is at the budget appropriation level, from which expenditure can be reconstructed using the appropriations directives, but this requires some extra work.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Same comment as to Q1.</p> <p><b><u>Government Reviewer Comment:</u></b> See Q2 and 3.</p> <p><b><u>Researcher Response:</u></b> Since the budget is not, strictly speaking, classified according to ministry, department - or agency - (see comment to Q1) the answer to this question should be “d” as well</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “c” consistent with peer reviewer observation.</p>	<p><b>c</b></p>

<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See for example table 3.1, page 17, of expenditure area 6 (Försvar samt beredskap mot sårbarhet). <a href="http://regeringen.se/content/1/c6/08/81/69/e3abb9db.pdf">http://regeringen.se/content/1/c6/08/81/69/e3abb9db.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See Q2 and 3.</p>	a
<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment in question 3.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See Q2 and 3.</p>	d

<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See for example the policy area "Barnpolitik" in the expenditure area 9 document (Hälsovård, sjukvård och social omsorg), table 6.1, page 75. <a href="http://regeringen.se/content/1/c6/08/81/69/0b2a8f2e.pdf">http://regeringen.se/content/1/c6/08/81/69/0b2a8f2e.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> See comment to point 6.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 7.6, page 177, in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> It is probably correct, but I cannot see where in the text it actually says something about the number of months included with actual expenditures in the 2007-projection.</p> <p><b><u>Researcher Response:</u></b> I see PR2's comment. He/she is right that it is not specified by month, but I believe that is not what the question is asking.</p>	<p>a</p>

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.  b. No, such prior-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See table 7.6, page 177, in the main budget proposal document.  <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See for example table 3.1, page 12, in the expenditure area 8 (Migration) document.  <a href="http://regeringen.se/content/1/c6/08/81/69/2438d347.pdf">http://regeringen.se/content/1/c6/08/81/69/2438d347.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See for example table 3.1, page 12, in the expenditure area 8 (Migration) document. <a href="http://regeringen.se/content/1/c6/08/81/69/2438d347.pdf">http://regeringen.se/content/1/c6/08/81/69/2438d347.pdf</a></p> <p><u>Comment:</u> Actual expenditure outcomes are presented for 2006..</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> I cannot find any such adjustments.</p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “a.” Table 7.6 presents an overview which is adjusted for such changes as have been made in additional budgets. If items are moved between expenditure areas, previous data are normally re-computed.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> Maybe I don’t understand the question, but the way the data is presented in table 7.6 I would think that the same classification for 2006, 2007 (budget and projection) and 2008- is used. That would make it an “a.”</p> <p><b><u>Government Reviewer Comment:</u></b> In the Spring Fiscal Policy bill (pre-budget report) a table with expenditure on Expenditure area level is presented with adjustment to changes between expenditure areas to make the time series comparable. See page 171 in <a href="http://www.regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf">http://www.regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf</a> (the Spring Fiscal Policy Bill 2007). I am not sure what response that table would give here. It is a separate table as the ‘main’ table of the bills follows the actual expenditure area structure.</p> <p><b><u>Researcher Response:</u></b> Agree with PR1 and 2 – the answer should be “a” by referring to table 7 in the government’s budget proposal. The answer to this question relates to the budget proposal only and the Spring Fiscal Bill can, however, not be considered.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “a” consistent with peer reviewer and researcher observations.</p>	a
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster ), page 148, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster ), page 148, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster ), page 146, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> Same comment as in Q22. However, given that projections are presented both for 2006 and 2007 (BY-1), is it likely that current projections (09/2007) include six or more months of revenue estimates from 2007? Could easily be “b” here, and should be looked into.</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire, “a.” See my researcher response to Q22.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer, “a” consistent with researcher’s observation.</p>	a
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<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster), page 146, in the main document of the Executive Budget Proposal.  <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.  d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster ), page 146, in the main document of the Executive Budget Proposal.  <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 6.11 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster ), page 146, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a></p> <p><u>Comment:</u> Actual revenue outcomes are presented for the years 2003-2005.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> I would add that reason for not reporting BY-2 is that the final tax assessment from the National tax authority is not available at the time of the preparation of the Budget Bill. This is usually the case for most statistics. National Accounts and other data producers need a couple of year to get ‘final’ outcomes, before that outcomes are usually preliminary, with some elements of forecasts in them. This of course differs for different tax-types, with tax bases that use preliminary taxation and taxes that are assessed ex-post. I would be a bit surprised if many other countries answer BY-2 (if so, then they probably use a cash based system, not periodized or accrual ones which is the case in Sweden. And the page reference should be 148-149</p>	b
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See section 4.4.3 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf">http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf</a> and the expenditure area 26 document.</p> <p><u>Comment:</u> Some information on the debt is presented but it is not extensive.</p> <p><b><u>Peer Reviewer One Comment:</u></b> The budget proposal for expenditure area 26 (Interest on central government debt) does contain a detailed presentation.</p> <p><b><u>Peer Reviewer Two Comment:</u></b> There is some more info in Utgiftsområde 26.</p>	a
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See table 4.19, page 92, in the main budget proposal document.</p> <p><u>Comment:</u> The table above shows the actual and estimated debt for 2006-2010. In the text it is said that the 2006 figure is the actual outcome.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Comprehensiveness</b>	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the pension program document “Ålderspensionssystemet vid sidan av statsbudgeten” <a href="http://regeringen.se/content/1/c6/08/81/69/f6be1640.pdf">http://regeringen.se/content/1/c6/08/81/69/f6be1640.pdf</a> , which is appended to the Executive's Budget Proposal.</p> <p><u>Comment:</u> Yes, but the extensive information is found elsewhere. The pension program is the only extra-budgetary fund. In the above mentioned document aggregated information on the seven “buffer” pension funds is aggregated. Economic data of each fund is presented in annual reports from the funds (see: <a href="http://www.ap1.se">www.ap1.se</a>, <a href="http://www.ap2.se">www.ap2.se</a>, <a href="http://www.ap3.se">www.ap3.se</a>, <a href="http://www.ap4.se">www.ap4.se</a>, <a href="http://www.ap5.se">www.ap5.se</a>, <a href="http://www.apfond6.se">www.apfond6.se</a>, <a href="http://www.ap7.se">www.ap7.se</a>). The funds finance administration and pension expenditures.</p> <p><b><u>Researcher’s Response to this Question was “b.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> I would put an “a” here. The pension system is mandatory and not included as part of central government annual budget expenditures (but the expenditures are forecasted and noted) and it is funded by individual contributions and include an automatic adjustment mechanism reducing pensions if it is not in balance to meet liabilities. Individual contributions to the pension system are through employers’ contributions. Included in the budget though are transfers to the pension system from the budget. For example, individuals earn pension rights when on parental leave with remuneration from the parental leave insurance. As no pension contributions are paid when on parental leave, the government pays an amount to the pension system instead. This amount is noted in the budget. I would say that this is very transparent compared to many countries and also that the pension system is by Eurostat counted in the social security sector, not the central government.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose “b,” as information on the activities of extra-budget funds should be disclosed in the government’s annual consolidated budget presentation. Even if the pension system does not form part of the central government annual budget, information about the pension funds should be disclosed in the budget documents, consistent with OECD and IMF good practice guidelines.</p>	b

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See transfers to the principalities in the expenditure area 25 document “Allmänna bidrag till kommuner” <a href="http://regeringen.se/content/1/c6/08/81/69/0f4602d1.pdf">http://regeringen.se/content/1/c6/08/81/69/0f4602d1.pdf</a> in the main document of the Executive’s Budget Proposal.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> There are also other transfers than the general grant noted above. These are also noted in the budget.</p>	a
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<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The transfers to public corporations are accounted for in each expenditure area document of the Executive's Budget Proposal.</p> <p><u>Comment:</u> Yes, but not always extensive.</p> <p><b><u>Peer Reviewer One Comment:</u></b> If resources were transferred via the budget, they would be visible. What may be less transparent are transfers between state-owned corporations.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Transfers like these are limited and noted. I would say "a."</p> <p><b><u>Researcher Response:</u></b> I fully see the points of PR1 and the government, but interpret that the question 37 does not ask us to take the size or the “if” into account.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” in light of researcher’s observations.</p>	<p>b</p>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> There are no such activities.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on financial assets is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Financial assets and liabilities are not accounted for in the Executive's Budget Proposal. They are accounted for in the year-end report (Årsredovisning för staten 2006) <a href="http://regeringen.se/sb/d/108/a/80586">http://regeringen.se/sb/d/108/a/80586</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Financial net debt/wealth is presented in the budget. The Annual Report of Government is much more detailed though</p> <p><b><u>Researcher Response:</u></b> Would be good if the person from the government could give a reference to where in the budget documents. I would like to keep “d.”</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” consistent with researcher’s observations.</p>	d



<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the former comment in relation to question 39.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See Q39.</p> <p><b><u>Researcher Response:</u></b> See Q 39</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” consistent with researcher’s observations.</p>	d
<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The IMF does not highlight expenditure arrears as an issue in Sweden. See the IMF Sweden Article IV Consultation report of 7 February 2007: <a href="http://www.imf.org/external/pubs/ft/scr/2007/cr0752.pdf">http://www.imf.org/external/pubs/ft/scr/2007/cr0752.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?
- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
  - b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on contingent liabilities is not presented.
  - e. Not applicable/other (please comment).

Citation:

Comment:

Information on loan guarantees is found in the year-end report (Årsredovisning för staten 2006): <http://regeringen.se/sb/d/108/a/80586>

See the balance sheet, table 4.2, page 59 (Kapital och skulder - Garantiförbindelser, Övriga ansvarsförbindelser) and footnote 53 (Garantiförbindelser), page 113 and footnote 54 (Övriga ansvarsförbindelser), page 114. See also the headline "Statliga garantier och krediter," page 9, and section 6 "Statliga garantier och krediter."

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**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** Maybe put an "e" instead. According to the budget law, all guarantees should be financed by fees that are set to cover eventual losses. Guarantees are managed by the national Debt Office and if the government decides to subsidize someone by accepting a guarantee, the fee should be given over the budget to the entity that then pays it to the Debt Office. More information is available on this in the Annual Report of the Central Government.

**Researcher Response:** I see the point in the comment from government but still interpret the question as a "d." The information is not presented.

**IBP Comment:** IBP editors chose answer "d" consistent with researcher's observations.

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> It is accounted for in the year-end report (Årsredovisning för staten 2006): <a href="http://regeringen.se/sb/d/108/a/80586">http://regeringen.se/sb/d/108/a/80586</a> See the balance sheet, table 4.2, page 59 (Kapital och skulder - “Avsättningar för pensioner och liknande förpliktelse,” and section 9.5, “Pensionssystemets årsredovisning.”</p> <p>See also the publication of the Swedish Social Insurance Administration (Försäkringskassan) called “Pensionssystemets Årsredovisning 2004”: <a href="http://www.forsakringskassan.se/filer/publikationer/pdf/par06.pdf">http://www.forsakringskassan.se/filer/publikationer/pdf/par06.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Change to "e." It should be noted that civil servants receive their main pension from the same pension system as private employers. The pension system is mandatory, not included in the budget, and a PAYG notional account system financed by employers’ contributions. The government is liable though for a small top-up part that is negotiated between the employer and the unions. Accrued pension rights for this part are a liability for the government. A small supplementary labor union-employers organization pension (similar systems for private and public employees) is paid by the central government and is noted in the Annual report the central government.</p> <p><b><u>Researcher Response:</u></b> I see the point in the comment from government but still interpret the question as a “d.” The information is not presented.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” consistent with researcher’s observations.</p>	d
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  Sweden does not receive donor assistance. However, the country receives contributions from the EU budget which are presented in the expenditure area 27 document of the Executive's Budget Proposal.  <a href="http://regeringen.se/content/1/c6/08/81/69/f3c18b08.pdf">http://regeringen.se/content/1/c6/08/81/69/f3c18b08.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
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45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
  - b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on tax expenditures is not presented.
  - e. Not applicable/other (please comment).

Citation:

New proposed tax expenditures are presented in the main document of the Executive's Budget Proposal, section 5 (Skattefrågor).  
<http://regeringen.se/content/1/c6/08/81/69/1455d424.pdf>

Comment:

However, all existing tax expenditures are not presented in the above mentioned section. An overview of all tax expenditures is given in the appendix 2 (Redovisning av skatteutgifter) of the pre-budget statement, the Spring Fiscal Bill 2007.

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." The presentation given in the Spring Bill is detailed. The fact that it appears there rather than in the Budget Proposal is immaterial; in fact it can be argued that it is more useful there because it can be used in the preparation and discussion of the new budget.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** I would say "a." I agree with the above, but would like to add that tax credits/expenditures that can be connected to a certain purpose are noted together with that expenditure area in the annual budget. Tax expenditures are reported openly and to get an international comparability, in my opinion, Sweden would qualify for an "a." Also, as an Appendix to the Spring Fiscal Policy Bill (<http://www.regeringen.se/content/1/c6/08/02/54/d4466658.pdf>) tax expenditures are presented in detail

**Researcher Response:** I fully understand PR1's point - but the IBP instructions on how to answer the question says only budget documentation released on and soon after the budget proposal is officially released in the fall should be taken into consideration.

**IBP Comment:** IBP editor chose the answer "b." Questions 1-55 are specifically intended to evaluate the executive's budget proposal and supporting documents, sometimes known as the country's 'annual consolidated budget presentation.' The annual presentation should give a comprehensive picture of government budget and financial activities, including tax expenditures. This is essential to support appropriate legislative oversight and public understanding of trade-offs between activities.

b

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law (Lag om statsbudget, § 17), the general principle is that revenues should not be earmarked. An exception is the pension fund fee (Ålderspensionsavgiften), of which the major part is directed to the “AP-fond.”</p> <p><b><u>Peer Reviewer One Comment:</u></b> There are earmarked taxes also in the environmental (batteries) and infrastructure areas (road tolls in Stockholm, the management of which is currently unclear).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Agencies are sometimes allowed to keep own revenue for services delivered which are not included in the budget. To be able to do this, they need the approval of the government. These revenues are generally fees for some kind of service that they produce. These fees are also reported in the annual report of the agencies. Still, I think that "a" is appropriate.</p>	<p>b</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The secret expenditure relates to national security and military intelligence. In the letter of appropriation regarding the Swedish defense “Regleringsbrev för budgetåret 2007 avseende Försvarsmakten,” under appropriation 6:1 (Förbandsverksamhet och beredskap), it is stated that “Högst 502 985 000 kronor får användas för den militära underrättelse- och säkerhetstjänsten (MUST) i enlighet med vad regeringen beslutar i hemligt beslut.” The total of the 2007 budget proposal was SEK 790 billion.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Just to clarify for an English speaking reader. What is stated above: ‘it is stated that “not more than SEK 502 985 000 can be used for military intelligence in accordance with what is decided by the government in a secret decision.”’</p>	a
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Each policy area (functional category) of the Executive's Budget Proposal has goals defined by the government and approved by Parliament. They are, however, not always extensive. See for example the expenditure area 16 (Utbildnings- och universitetsforskning), Section 4.3, page 35.</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> A more appropriate response to this question would be “a.” There are obvious limitations to the assignment of goals, and Sweden’s level of detail and ambition is among the higher within the OECD area.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Researcher Response:</b> In the international comparison of the OBI – which also include countries outside the OECD - maybe an “a” is the more appropriate. Taking the question literally I think a “b” is the best answer. IBP, you be the judge. I would like to change the answer to “a” – thinking that the international perspective is relevant.</p> <p><b>IBP Comment:</b> IBP editors chose answer "a" to maintain the consistency of the data across the countries.</p>	a



<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment for question 48. The goals are general and formulated in a way that they relate to a multi-year period.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See for example the expenditure area 11 document “Ekonomisk trygghet vid ålderdom” in the Executive's Budget Proposal.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be “b.” It is true that data of this type are presented for transfer systems, but this would normally not be the case for subsidized consumption expenditure (e.g., the number of visitors to museums or that State Opera).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> I chose my answer because I think it holds in an international perspective.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to maintain consistency in selecting answers across the countries.</p>	a
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See question 50.</p> <p><u>Comment:</u> The non-financial data provided in the budget are useful and provide information on expenditure programs. However, more information would be required for a meaningful analysis of the budget programs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?

- a. Performance indicators are presented for all programs.
- b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.
- c. Performance indicators are presented for programs representing less than two-thirds of expenditures.
- d. No performance indicators are presented.
- e. Not applicable/other (please comment).

Citation:

For an example of an expenditure area which contains performance indicators (resultatindikatorer) see expenditure area 13 (Arbetsmarknad)  
<http://regeringen.se/content/1/c6/08/81/69/c166871b.pdf>

Comment:

According to my own estimate performance indicators are presented in just under 50% of the 27 expenditure areas of the Executive's Budget Proposal. The majority of expenditure areas are subdivided into policy areas. There are goals attached to the policy areas. In just under 50% of the expenditure areas, there are different, more or less specified, performance indicators related to one or more of the goals. The detail and measurability of the goals and indicators vary.

**Peer Reviewer One Comment:** It is not clear what the figure "just under 50%" is based on. It seems as an underestimate. In any case, expenditure areas would have to be weighted. I have not done this calculation, but I would estimate that "b" is more adequate.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** Non-financial information is published more extensively in the annual report of agencies. A more thorough presentation in the annual budget is not possible due to constraints in the number of pages to keep a budget under control in terms of size. One could of course see a problem with that, but as budgets are often forward looking

**Researcher Response:** I would like the answer "c" to remain. I see PR1's comment about weighting and agree that would have been the best way. As I interpret the question, however, it is just about the number of programs, without taking their size or importance into consideration.

**IBP Comment:** IBP editors chose answer "c'" to maintain the consistency of the data across the countries.

C

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Most of the existing indicators are well designed. See also the comment to question 52.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> All performance indicators presented in the executive’s budget proposal are used in conjunction with performance targets. Also see the comment to question 52.</p> <p><b><u>Researcher’s Response to this Question was “a.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> Again, it is not clear on what this statement is based. There are indicators with no associated targets, e.g., the number of crimes of various categories. A more appropriate response to this question would be “b.”</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Researcher Response:</u></b> PR1 has a point here, but I wish he/she could have been more specific and pointed to examples in the budget documents. I think I interpreted the question less strictly that he/she does. It is true that there are indicators presented in the budget documents that seem not to be directly related to a target. But should by default be down-rated? I will stick to my “a” response.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a" to be consistent with <i>IBP Guide to the Open Budget Questionnaire</i>.</p>	a

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is no one report or section in the budget proposal by the Swedish government in the sense described above. However, several appropriations are intended to benefit those in Sweden with lesser means. Many parts of the social security system for example are directed towards people with the least, or no, income.

Appendix 3 of the Executive's Budget Proposal is about "economic distribution" (Fördelningspolitisk redogörelse).

<http://regeringen.se/content/1/c6/08/81/69/b4bf7367.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Given that outright poverty is less of a problem in Scandinavian countries, I actually think that the budget does a good job of explaining and presenting information on distributional issues, including information on people with "a relatively weak economic situation" (graph 2.2, Utgiftsområde 12). I would choose the answer "a."

**Government Reviewer Comment:** In general I agree with what is mentioned above. There is no compilation of all measures to alleviate poverty. I would like to note though that Appendix 3 and also Appendix 4 (Distribution of economic resources between women and men) highlights the situation. And that in the parts on different expenditure areas and appropriations each measure is described. As the focus is not always on 'poverty alleviation' must also be seen in the context of Sweden's economic development level and generous welfare system and to put the answer in an international comparable situation, an answer "a" might be appropriate.

**Researcher Response:** I see PR1's point but after having read quite a few poverty reduction strategies of other countries I still think "b" holds.

**IBP Comment:** IBP editors chose answer "b" to maintain the consistency of the data across the countries.

b

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <ul style="list-style-type: none"> <li>- The Executive's Budget Proposal, section 5.</li> <li>- Government webpage: "Svenska skatter":  <a href="http://regeringen.se/content/1/c4/36/87/9c6481ef.pdf">http://regeringen.se/content/1/c4/36/87/9c6481ef.pdf</a> and "Swedish Taxes":  <a href="http://regeringen.se/content/1/c6/02/82/06/2ab0ec1a.pdf">http://regeringen.se/content/1/c6/02/82/06/2ab0ec1a.pdf</a></li> <li>- Tax Agency homepage: <a href="http://skatteverket.se">http://skatteverket.se</a>, including "Skattestatistisk årsbok 2006":  <a href="http://www.skatteverket.se/download/18.7459477810df5bccdd4800033613/15209.pdf">http://www.skatteverket.se/download/18.7459477810df5bccdd4800033613/15209.pdf</a> and its English summary "Taxes in Sweden":  <a href="http://www.skatteverket.se/download/18.3dfca4f410f4fc63c86800017740/10407.pdf">http://www.skatteverket.se/download/18.3dfca4f410f4fc63c86800017740/10407.pdf</a></li> <li>- Customs: <a href="http://www.tullverket.se">http://www.tullverket.se</a> (All the above homepages are available in English, and the latter two in other languages as well.)</li> </ul> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  - The Executive's Budget Proposal, section 6.  - The Swedish Tax Agency's (Skatteverket) 2004 Tax Statistical Yearbook of Sweden (Skattestatistisk årsbok 2006)  <a href="http://www.skatteverket.se/download/18.7459477810df5bccdd4800033613/15209.pdf">http://www.skatteverket.se/download/18.7459477810df5bccdd4800033613/15209.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  No assistance is provided to Sweden by the IFIs or the regional banks.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Sweden does not receive donor assistance.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	e
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> - "Kort om Regeringens budgetförslag 2008": <a href="http://www.regeringen.se/content/1/c6/08/83/00/4a227a52.pdf">http://www.regeringen.se/content/1/c6/08/83/00/4a227a52.pdf</a> - "Så fördelas pengarna": <a href="http://www.regeringen.se/sb/d/9469">http://www.regeringen.se/sb/d/9469</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  Yes, see citations in question 60.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided.  b. Yes, definitions are provided, but some details are excluded.  c. Yes, some definitions are provided, but it lacks important details.  d. No, definitions are not provided.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  - See the glossary (ordlista) on the government homepage  <a href="http://www.regeringen.se/sb/d/6621">http://www.regeringen.se/sb/d/6621</a>  - See the glossary on the Swedish Management Financial Management Authority’s (Ekonomistyrningsverket) homepage:  <a href="http://www.esv.se/top/ordbok.4.381a53100506cbef9800045.html">http://www.esv.se/top/ordbok.4.381a53100506cbef9800045.html</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The right to access government information is written in the Constitution: the Principle of Free Access to Public Records (Offentlighetsprincipen) in the Fundamental Law of Freedom of Expression (Tryckfrihetsförordningen). See: <a href="http://riksdagen.se/templates/R_Page____5560.aspx">http://riksdagen.se/templates/R_Page____5560.aspx</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <p>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The letters of appropriations (Regleringsbrev) with more disaggregated information on the budget can be found on the Swedish National Management Authority’s (Ekonomistyrningsverket) homepage:  <a href="http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html">http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The disaggregated information will be provided by the agencies if they are asked for it. Many of their homepages also provide this kind of information. Se for example the agency for social security: <a href="http://www.forsakringskassan.se">http://www.forsakringskassan.se</a> In English: <a href="http://www.forsakringskassan.se/sprak/eng/">http://www.forsakringskassan.se/sprak/eng/</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> It could also be referred to Q63 here. Individuals have the legal right to access basically all information that the agencies have available (although not on an individual level, i.e. if person XX gets this or that).</p>	<p>a</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ul style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law, the budget proposal must be submitted by the government to the Parliament on 20 September at the latest each year (except for election years when the absolute deadline is 15 November).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Agree with "a." Just adding that the same goes for the Spring Fiscal Policy Bill which should be presented to parliament 15 April at the latest. And elections are in September making it hard for a new government to present a budget before September 20.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public.  b. Yes, a timetable is released, but some details are excluded.  c. Yes, a timetable is released, but it lacks important details.  d. No, a timetable is not issued to the public.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u>  The government follows the general timetable (see <a href="http://regeringen.se/sb/d/2459/a/14959">http://regeringen.se/sb/d/2459/a/14959</a>), but no specific timetable regarding the executive’s budget preparations is released to the public. The general schedule detailing what happens per month (see reference in my comment) may merit a “c.”</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> The overall timeline is public (the ‘budget cycle’) but the detailed timetable stating exact deadlines for proposals etc in the internal budget process is produced and circulated internally, but is not published.</p>	<p>c</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 67.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Reading this question I do not automatically connect it to Q67. If the question is more general, that is how I read it meaning if the government follows the initial timeline (presented to the public or not), I would answer "a" instead. The budget is presented according to dates that are set in legislation</p>	<p>a</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive is a coalition of four right wing political parties. Consultations and negotiations were held between them, but not with the parties in the opposition.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> Agree in general, but I would call the government a coalition of four <i>conservative</i> parties. ‘Right wing’ sounds a bit extremist.</p>	<p>b</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>d. No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive does not hold formal consultations with the public regarding the budget preparations, but collects views and information from the public and media.</p> <p><b><u>Researcher’s Response to this Question was “d.”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> I agree with that the executive does not hold formal consultations, but in at least democracies parties are interested in the views of the public. Information can of course be collected in a formal way, or an informal way through the governing parties organizations and local representatives. I find the difference in this question quite sharp between saying either "b," "c" or "d" (and also between “a” and "b" as "b" specifically mentions that ‘key’ constituencies are excluded). "d" for me sounds like no interaction with the public happens. Given that, I would say answer "c" instead of "d."</p> <p><b><u>IBP Comment:</u></b> IBP editors chose “d” to maintain consistency of assumptions across countries.</p>	<p>d</p>
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71. When does the executive release a pre-budget statement to the public?

- a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.
- b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.
- c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.
- d. The executive does not release a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

The pre-budget statement is called the Spring Fiscal Policy Bill (Vårpropositionen) and it is to be released on 15 April at the latest each year, according to permanent law. In 2007 it was released on 16 April and the budget year starts 1 January.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** A general comment. The Spring Fiscal Policy bill is, as I understand your description of pre-budget and mid-term review, a combination of both. In the Spring Fiscal Policy Bill, there is a macroeconomic update, estimates of expenditures and revenues given the new updated on expenditure area level. This information is then updated for the Budget Bill in the autumn (in both the spring bill and the budget bill for the present year and forecasts for the coming 3 years). Also, in both the Spring Bill and the Budget bill, there are updates of the implementation for the present year, including changes in macroeconomic and volume parameters and the effect of those on expenditure estimates (for the present year and the 3 coming years), and they both also include a supplementary budget for the present year. I agree that the Spring Fiscal Policy Bill is a pre-budget, but it also includes aspects of what you define as a mid-term review. Also, as April 15 was a Sunday in 2007, the SFPB was released on the 16<sup>th</sup> which is in accordance with existing practice.

a

<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the Spring Fiscal Policy Bill 2007 (Vårpropositionen 2007) <a href="http://regeringen.se/sb/d/108/a/80254">http://regeringen.se/sb/d/108/a/80254</a>. See the main document section 1 <a href="http://regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf">http://regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf</a>, and appendix 1 (Svensk ekonomi) <a href="http://regeringen.se/content/1/c6/08/02/54/23cc4baf.pdf">http://regeringen.se/content/1/c6/08/02/54/23cc4baf.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the main document <a href="http://regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf">http://regeringen.se/content/1/c6/08/02/54/ab03ee76.pdf</a> of the Spring Fiscal Policy Bill 2007 (Vårpropositionen 2007), section 4.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law, the budget proposal must be submitted by the government to the Parliament on 20 September at the latest each year (except for election years when the absolute deadline is 15 November). In 2007, it was released on 20 September and the budget year starts on 1 January. The budget proposal is released to the legislature at 17.00-18.00 hours on the day before the budget day, when it is officially released (so that they can prepare for the debate to be held in Parliament on budget day). However, much of the budget proposal's content is debated publicly and partly presented on the government's homepage in advance of that date.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
  - Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
  - Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
  - No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
  - Not applicable/other (please comment).

Citation:

Comment:

The Standing Committee on Finance holds public hearings twice a year (around October and March) in which testimonies on the macroeconomic and fiscal framework are heard from the head of the Central Bank. However, no special invitation is extended to the public to participate in the discussion, and generally no one from the public make their voice heard at the meetings. The hearings are, however, made public on the Parliament's webpage. The latest hearing was held on 15 November 2007 - see:

<http://riksdagen.se/webbnav/index.aspx?nid=5414&utskutfrID=895&utskutfrm=200708>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** FYI it could also be added that the Riksbank (the Central bank) and KI (National Institute of Economic Research [www.konj.se](http://www.konj.se)) makes forecasts that are publicly discussed and compared with the government's view. So even if the use of hearings is not that developed as in some other countries, there is in my view and compared with other countries, good information available from different actors to be able to compare the government's view on economic and also fiscal development.

b

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Legislative (including finance) committees do not typically hold public hearings. The committees have the power to decide whether they want to hold open or closed hearings. In the past the committees have generally opted for closed rather than open hearings.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	c
<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> No.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	d

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <p>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</p> <p>b. Yes, the committees release reports, but some details are excluded.</p> <p>c. Yes, the committees release reports, but they are not very informative.</p> <p>d. No, the committees do not release reports or do not hold public hearings.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>- The hearings are recorded in minutes (protokoll) attached as an appendix to the committee report (Utskottsbetänkande). The committee reports are found on the Parliament's homepage.</p> <p>- The majority of the public hearings are published on the Parliament's webpage. Example: See the Parliament homepage: <a href="http://www.riksdagen.se">www.riksdagen.se</a> go to “Utskotten och EU-nämnden” then “Öppna utfrågningar” – choose the committee, the year and then the public hearing you are interested in.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p>Yes, extensive information about secret items is provided but limited to the committees or special groups in Parliament that are directly involved with the respective programs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



80. Does the legislature have authority *in law* to amend the budget presented by the executive?
- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
  - b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
  - c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
  - d. No, the legislature does not have any authority *in law* to amend the budget.
  - e. Not applicable/other (please comment).

Citation:

Lag (1996:1059) om statsbudgeteten:

<http://rixlex.riksdagen.se/webbnav/index.aspx?nid=3911&bet=1996:1059>

Comment:

: The process around the budget bill in Sweden:

- 20 September, the executive presents its budget proposal to 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 Nov. 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 now find more reasonable is "a."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> In line with my comment in question 4 the answer is “a.”</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b>Executive’s Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See the Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to “Statens finanser,” “Statsbudgeten,” “Månadsutfall.”</p> <p><u>Comment:</u> They are released every month.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  Most of the agencies' activities are financed by the appropriations (anslag) of the enacted budget. However:</p> <ol style="list-style-type: none"> <li>A large number of agencies provide services of different kinds for which they charge user fees. User fees are directly related to the services provided and must not, in the long run, exceed the estimated full cost of those services. The reason for putting a charge on a service provided is that the general public should not pay through general taxation for activities which are primarily of interest or benefit to specific organizations or individuals.</li> <li>Expenditures which are not taken from appropriations by the commercially run agencies (affärsverken) are not included in the in-year reports. Currently, there are four such agencies: Luftfartsverket, Sjöfartsverket, Statens järnvägar (only partly), and Svenska kraftnät.</li> </ol> <p>Only the activities which are financed by appropriations are covered in the in-year reports (see the comment for question 84). The expenditures related to a) and b) are accounted for in the year-end report (Årsredovisning för staten).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser," "Statsbudgeten," "Månadsutfall." Then "Tabell utgifter" at the top of the page. Click on any of the expenditure areas to get program level data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all expenditures.</li> <li>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the citation in question 84.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See the Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser," "Statsbudgeten," "Månadsutfall." Then "Tabell inkomster" at the top of the page.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> Agencies may spend income from fees they have collected (see question 83) in addition to their appropriations. Those fee incomes are not covered in the in-year reports, but presented in the year-end report (Årsredovisning för staten).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser," "Statsbudgeten," "Månadsutfall." Then "Tabell utgifter" at the top of the page. Click on any of the expenditure areas to get program level data.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See The Swedish National Debt Office (Riksgäldskontoret): <a href="https://www.riksdagen.se/templates/RGK_Templates/Published/PublishedItem_Listing___1340.aspx">https://www.riksdagen.se/templates/RGK_Templates/Published/PublishedItem_Listing___1340.aspx</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information related to the composition of government debt is presented.</li> <li>Yes, key additional information is presented, but some details are excluded.</li> <li>Yes, some additional information is presented, but it lacks important details.</li> <li>No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See The Swedish National Debt Office (Riksgäldskontoret): <a href="https://www.riksdagen.se/templates/RGK_Templates/TwoColumnPage____863.aspx">https://www.riksdagen.se/templates/RGK_Templates/TwoColumnPage____863.aspx</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The monthly reports should be published by the Swedish National Management Authority (Ekonomistyrningsverket) on the last week-day of the month after the end of the month in question at the latest (i.e. the report on January should be published on the last week-day in February at the latest). This is done in practice.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not release no one such mid-year review – hence the answer “d.” However, the Spring Fiscal Bill (Vårpropositionen) has aspects of a mid-year review but is not designed to specifically show detailed budget performance and macroeconomic data for the past 6 months (it does give some overview of such information though). The Spring Fiscal Bill is a pre-budget statement.</p> <p>Agencies are, however, obligated to produce a mid-year review (delårsrapport) covering the period 1 January to 30 June if:</p> <ul style="list-style-type: none"> <li>- their expenditures exceed one billion SEK</li> <li>- their revenue only come from sources other than appropriations</li> <li>- their revenue coming from other sources than appropriations exceed 30 million SEK</li> </ul> <p>The deadline for the agencies’ submission of their mid-year reviews to the government is 15 August.</p> <p>Not all agencies have their “delårsrapport” on their homepage. The “delårsrapporter” are available from the agencies on request.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See response on Q71. In my opinion, the Spring Fiscal Policy Bill includes everything that is mentioned under response option "a." Given that, I think that "d" is not a correct answer. It could also be answered as “e” if you think that is appropriate in this case</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” consistent with the researcher’s observations and guidance in the Guide to the Open Budget Questionnaire.</p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 92.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See comment Q92. Change to "a."</p> <p><b><u>IBP Comment:</u></b> Please see response under Question 92.</p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> <li>a. The mid-year review includes program-level detail for expenditures.</li> <li>b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The mid-year review includes only departmental totals (or functional totals).</li> <li>d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 92.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See comment to Q92. In the Spring Fiscal Policy Bill, expenditure development for the present year plus 3 years is presented on an expenditure area level. As expenditure areas can be described as a mix of functional, program and expenditure type classification I would answer "c," or maybe "b" on this question. Or, if you consider, given the comments above, that there is no mid-term review, an "e."</p> <p><b><u>IBP Comment:</u></b> Please see response under Question 92.</p>	<p>d</p>
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> <li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 92.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See comment to Q92-.</p> <p><b><u>IBP Comment:</u></b> Please see response under Question 92.</p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> When a ministry, department or agency needs more money than anticipated in the central government budget approved in December, Parliament can amend the budget by proposing additional money in the budget. This is known as a supplementary budget. The government submits its proposed changes in April and September. In practice, decisions on supplementary budgets are taken by Parliament in relation to the government’s presentation of the Spring Fiscal Bill (in April) and Budget Bill (in September).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation:

Comment:

- According to Stefan Elg at Allego, Swedish procurements are generally handled well. He further says that around 1,200 cases are taken to court (Länsrätten) each year. The cases are taken to court before the procurement has ended. It is easy and free to take such a case to court. About 25-30% of the 1,200 cases are denied instantly by the court (most often due to the case being submitted too late - after the procurement process has ended, or that the supplier has withdrawn the procurement). Out of the 70-75% of cases taken on by the court, 25% are sanctioned (in part or in full).

Allego: <http://www.allego.se>

- Anders Svensson at the Swedish Competition Authority (Konkurrensverket) says that there is reason to believe that the number of procurements that do not follow an open and competitive process are larger than the number that are taken to court. New rules regarding public procurements are under way from the EU.

The database NOU (National Board for Public Procurement: <http://www.nou.se>) found at the Konkurrensverkets homepage presents information on public procurements: [http://www.kkv.se/t/Page\\_\\_\\_\\_2096.aspx](http://www.kkv.se/t/Page____2096.aspx)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

b

<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets are normally presented to Parliament twice a year, in connection with the Spring Fiscal Bill (Vårpropositionen) in April and the budget proposal in September.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> - 2006: + 0.0084% (Budget 2006: SEK 783,087,859,000; Supplementary budget to the 2006 budget, total: SEK 66,000,000) - 2005: + 0.25% (Budget 2005: SEK 750,728,396,000; Supplementary budgets to the 2005 budget, total: SEK 1,881,000,000) - 2004: + 1.45% (Budget 2004: SEK 754,093,261,000; Supplementary budgets to the 2004 budget, total: SEK 10,912,000,000) - 2003: Budget: SEK 714,757,857,000; supplementary budgets resulted in a reduction of SEK 7,433,000,000 in the 2003 budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is one contingency fund in the Executive's Budget Proposal. See expenditure area 26 (Statsskuldsträntor m.m.) <http://regeringen.se/content/1/c6/08/81/69/d9e18423.pdf> , section 4, unforeseen expenditures (Oförutsedda utgifter). The fund amounts to SEK 10 million (0.000013 of the total 2008 budget proposal). When approving the budget proposal, the Parliament authorizes the government to spend the fund on matters that are of great urgency. Apart from emergencies the fund should only be used if the expenditures cannot be covered by other appropriations. The money spent is accounted for in the following year's executive budget proposal. The expenditures of the fund are not presented to the legislature before the following year's budget proposal

In 2006, SEK 10 million were budgeted for this fund, and out of this amount 9.8 million was spent. In the above mentioned document it is explained on what the funds were spent. In 2007 it is estimated that the budgeted amount of 10 million will be spent.

It should be noted that when unforeseen expenditures occur the budgeted 10 million is most often not enough. The additional expenditures are then taken from granted appropriations – such as in the case of the Tsunami.

**Peer Reviewer One Comment:** More important than the contingency fund mentioned is the budgeting margin, which amounts to a few per cent of the budget at the aggregate level (increasing over time). The answer depends to some extent on the purpose for which this extra room was used, but “c” seems appropriate.

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** The lack of contingency reserves is not due to a hope that no contingencies occur, but is a part of the strict budget discipline. Funds for such events are not pre-authorized in general but instead, if unforeseen events occur, funds will be transferred by the government from other appropriations in the first instance. As a second option the government can increase total spending to cover the need. Both these options need parliamentary approval. Using the limited amount mentioned in the comment above to give a response “c” does not tell the right story on how we work with contingencies. It should be an "a."

**Researcher Response:** I see the government's point, but to answer the question strictly I would like to keep the answer “c.”

C

<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>The report is released six months or less after the end of the fiscal year.</li> <li>The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>The report is released more than 12 months after the end of the fiscal year.</li> <li>The executive does not release a year-end report.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <ul style="list-style-type: none"> <li>- See the 2006 year-end report (Årsredovisning för staten 2006)  <a href="http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa">http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa</a></li> <li>- According to the law the year-end report should be released by the government to Parliament as soon as possible and no later than 9 months after the end of the budget year. After request from Parliament, the year-end-report has been released in connection with the Spring Fiscal Policy Bill (Vårpropositionen) in April. The budget year ends in December. In 2006 the year-end report was released on 17 April, in 2005 on 15 April, and in 2004 on 1 April.</li> </ul> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> <li>Yes, all data on actual outcomes have been audited.</li> <li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>Less than two-thirds of the data on actual outcomes have been audited.</li> <li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The financial audits of the year-end and mid-year reports are conducted by the Swedish National Audit Office (Riksrevisionen), which has been in existence since 1 July 2003. It is independent from the government, as guaranteed by the Constitution. Its board is elected by Parliament, and it reports to the Parliament and government. A brief summary of the results of the State Audit Institution's audits is included in the government's year-end report. The full audit can be found on the State Audit Institution's homepage - the latest one is: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage_____555.aspx?publicationid=2459&amp;order=ZmFsc2U=">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage_____555.aspx?publicationid=2459&amp;order=ZmFsc2U=</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See the 2006 year-end report Sections 5.3 and 5.4., and its Appendix 4 (årsredovisning för staten 2006): <a href="http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa">http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> <li>The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</li> <li>No explanation of the differences is provided, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 103.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the year-end report 2006 (Statens årsredovisning 2006), section 5.2: <a href="http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa">http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the 2006 year-end report Sections 2 and 3 (Statens årsredovisning 2006): <a href="http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa">http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> In the year-end report, the focus is on economic variables. Some non-financial data are presented, but the comparison is with previous year(s) not estimates.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	b

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> I cannot find any such explanations in the year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Such discussions are presented in the budget proposal.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> A discussion and follow up of agencies performance indicators is done in the individual annual reports of the agencies, not in the Annual report of the government.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “d” consistent with guidance in the IBP guide to the Open Budget Questionnaire.</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 55. There is a very limited discussion of this in the year-end report.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Reviewer Comment:</u></b> See comment to Q55.</p>	c

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> See the pension program in the year-end report 2006 (Årsredovisning för staten 2006), section 9.5 and appendices 5 and 6: <a href="http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa">http://www.regeringen.se/sb/d/108/a/80586;jsessionid=aC1HNrUyttZa</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<b><i>The Independence and Performance of the Supreme Audit Institution</i></b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The latest year-end report of Riksrevisionen, "Riksrevisionens årliga rapport 2007," was published and made public in June 2007: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage____555.aspx?publicationid=2459&amp;order=ZmFsc2U=">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage____555.aspx?publicationid=2459&amp;order=ZmFsc2U=</a> The report summarizes the year-end financial and performance audits conducted. The fiscal year ends in December.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 111.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> See the comment to question 111.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> See "Premiepensionsmyndigheten revisionsberättelse 2006" <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage____555.aspx?publicationid=2264&amp;order=dHJ1ZQ==">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage____555.aspx?publicationid=2264&amp;order=dHJ1ZQ==</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> <li>The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>The SAI has significant discretion, but faces some limitations.</li> <li>The SAI has some discretion, but faces considerable limitations.</li> <li>The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The above is according to laws SFS 2002:1022 and SFS 2002:1023, which can be found through a search on the Parliament homepage, available at: <a href="http://www.riksdagen.se/webbnav/index.aspx?nid=3910">http://www.riksdagen.se/webbnav/index.aspx?nid=3910</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> <li>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.</li> <li>The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of Riksrevisionen.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a



118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

Comment:

According to Karin Holmerin at the Swedish State Audit Institution (Riksrevisionen), the institution conducts such audits and has enough staff to do it. However, the institution does not employ designated staff for this purpose. Notable in relation to this is that staff responsible for yearly audits will not have the same area of responsibility for more than 7 years -- in accordance with EU regulations.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Reviewer Comment:** It is difficult in this question to see what you are actually after to be able to make some conclusions from all countries in this survey. In Sweden, there are no specifically designated staff for this kind of audit, on the other hand, there are staff working with audit and as far as I know, there is no lack of resources to perform audit (the Audit office budget is more ring fenced than other expenditures). Given that, the proper response (as you ask for 'designated' staff) is d. On the other hand, a d gives the impression that the sector is audited properly, which, in my view, is not the case in Sweden. Maybe both me and the respondent to the questionnaire understand 'designated' wrong? If you ask in general if staff of the audit office perform audit of this sector in a 'similar way' as other sectors, I would say that the response should be "a."

**Researcher Response:** I agree with the government comment, but would like to keep the answer "d" to answer the question as it is stated. A "d" answer to the question does, however, not capture that the sector is audited the same way other sectors are.

**IBP Comment:** IBP editors chose answer "d." This question is intended to capture whether or not audit staff have been granted any special permission that might be required under national law to gain access to information that might be designated as "secret" or not available to public, and if they have sufficient expertise in security sector matters to effectively undertake regular financial audits of the sector, and to audit procurement.

d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> <li>Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.</li> <li>Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.</li> <li>No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>Not applicable.</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> According to Birgitta Björkman, the registrar at the Swedish National Audit Office (Riksrevisionen) the office received around 200 communications from the public in 2006.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> The mid-year report audits from the agencies are not always scrutinized, but the year-end audits are. There is no specific committee in Parliament that scrutinizes audit reports. Each standing committee handles reports specific to its area of responsibility.</p> <p><b><u>Peer Reviewer One Comment:</u></b> It should be mentioned that a substantial fraction of the SAI's reports are not year-end audits but efficient audits are published continuously. These are as a rule read and commented on by the legislature.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	a

<p>121. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The government reports on audit recommendations and findings in each expenditure area document of the Executive's Budget Proposal. The contents and of the reports vary.</p> <p>The question does not ask whether the reports are extensive or not. It only asks if the executive reports. The executive reports on the steps but the reports could be more extensive.</p> <p>Please note, in the OBI 2006 the answer to this question was "c."</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  Such a report was produced for the first time in April 2007 by the Swedish National Audit Institution (Riksrevisionen). The intention is that such a report  Such a report was produced for the first time in April 2007 by the Swedish National Audit Institution (Riksrevisionen). The intention is that such a report will be produced each year, according to Martin Engman at Riksrevisionen. The report is available at Riksrevisionen's homepage:  <a href="http://www.riksrevisionen.se/templib/pages/NewsPage_1763.aspx">http://www.riksrevisionen.se/templib/pages/NewsPage_1763.aspx</a>.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>b</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  All audit reports of the annual accounts are sent from the Swedish National Audit Institution (Riksrevisionen) to the Government - not directly to the Parliament or a relevant Parliamentarian committee. Exceptions are those audit reports that concern agencies which are directly accountable to the Parliament (such as the Swedish Central Bank, the Swedish National Audit Institution, etc.). Those are sent directly to the Parliament.</p> <p>To have an example to follow-up on I used one of the most secret parts of the public sector, the National Defense Radio Establishment (Försvarets radioanstalt/FRA). I talked to a number of people at the Parliament, the Parliaments Defense Committee, and the Ministry of Defense. It turned out that they did not remember the Defense Committee ever asking the government to give them the audit report for FRA. The defense committee said that they thought they would get access to the audit report if they asked for it. I therefore sent a hypothetical question to the Defense Ministry asking whether they would release the above mentioned audit report to the Defense Committee if it asked for it. Maria Gillberg at the Defence Ministry answered that the FRA audit report is not secret and would be handed over to the Defence Committee should it ask for it.</p> <p>Based on the above I come to the conclusion that the best possible answer is “a.”</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>a</p>
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**Additional Comments:**

Please use this section to add any additional comments.

**Government Reviewer Additional Comments:**

## Section One

Table One: Citizens budget: I would note September 20 2008 instead of the comment provided. There are a couple of publication of 'citizens budget' that are more of that kind than budget summary type publications.

Table Two: See comment above. I would move the 'Våra pengar' (our money) reference to the 'Citizens budget' instead of having it under pre-budget report (or have it under both headings).