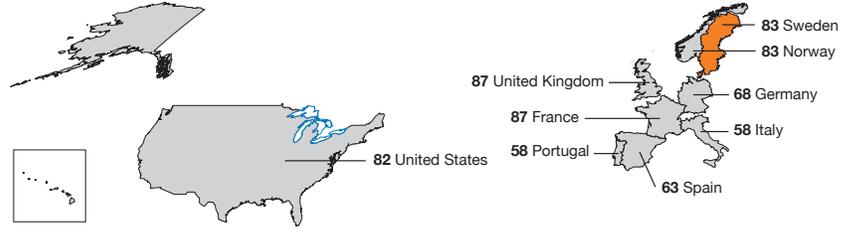
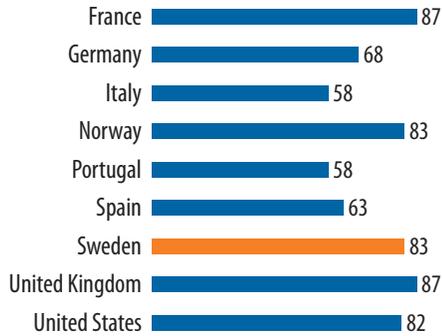




Overall score: **83** (Out of 100) Provides extensive information to the public in its budget documents during the year.

How Does Sweden Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Sweden's OBI 2010 score is 83 out of 100, which is higher than the average score for the group of countries that includes Western Europe and the United States. Sweden's score indicates that the government provides the public with extensive information on the central government's budget and financial activities during the course of the budget year. This makes it possible for citizens to assess how their government is managing public funds.

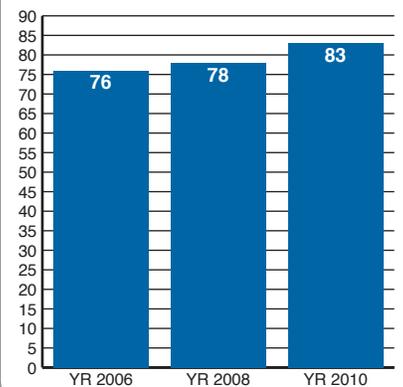
Sweden's score increased somewhat from 2006 to 2010. Sweden improved the comprehensiveness of the Executive's Budget Proposal and Year-End Report.

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	A	Published
Executive's Budget Proposal	A	Published
Enacted Budget	A	Published
Citizens Budget	A	Published
In-Year Reports	A	Published
Mid-Year Review	E	Not Produced
Year-End Report	A	Published
Audit Report	A	Published

OBI Scores Over Three Surveys



* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. Sweden publishes a comprehensive budget proposal. However, Sweden's budget proposal lacks information on certain fiscal activities that can have a major impact on the government's ability to meet its fiscal and policy goals, including information on extra-budgetary funds, quasi-fiscal activities, tax expenditures, contingent and future liabilities, and financial and other assets. Absent this information, the public does not know the government's complete fiscal position.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. Sweden publishes a comprehensive Pre-Budget Statement.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Sweden publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Sweden publishes a comprehensive Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus facilitate adjustments. Sweden publishes comprehensive In-Year Reports.

A **Mid-Year Review** provides an overview of the budget's effects at the midpoint of a budget year. Information in this report allows a government's fiscal performance to be assessed against the plan laid out in the original budget. It allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made during the last six months of the year. Sweden does not produce a Mid-Year Review.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating modifications for upcoming budget years. Sweden publishes a comprehensive Year-End Report.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Sweden publishes a comprehensive Audit Report.

OPEN BUDGET SURVEY 2010

Sweden

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Strong
SAI	Strong

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

Sweden's budget process could be made more open by providing greater opportunities for the public to participate in the budget process.

According to the Open Budget Survey 2010, both the legislature and the SAI in Sweden generally provide strong oversight of the budget. However, legislative scrutiny of audits could be improved.

Recommendations

Sweden should:

- produce and publish a Mid-Year Review (questions 92-95), and increase the comprehensiveness of the Executive's Budget Proposal, particularly regarding information on key fiscal activities (questions 35-49);
- provide opportunities for the public to testify at legislative hearings on the budget (question 77); and
- enhance legislative scrutiny of audit reports (question 120).