

**International Budget Partnership**  
**OPEN BUDGET QUESTIONNAIRE**  
**Sweden, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2010
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	2009
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2008

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>- 2009 års ekonomiska vårproposition (The 2009 Spring Fiscal Policy Bill), Prop. 2008/09:100, 15 April 2009  <a href="http://regeringen.se/sb/d/11453/a/124309">http://regeringen.se/sb/d/11453/a/124309</a></p>
Budget Summary	<p>- The Citizens Budget was available on the web "Ur budgetpropositionen för 2009: Finansplan och sammandrag," 22 September 2008. However it has since been replaced with the Citizens budget for the 2010 budget proposal - see <a href="http://www.regeringen.se/sb/d/11458/a/131714">http://www.regeringen.se/sb/d/11458/a/131714</a></p> <p>The document above was also available in English.</p>
Executive's Budget Proposal	<p>- Budgetpropositionen för 2009 (Budget Proposal 2009), Prop. 2008/09:1, 22 September 2008  <a href="http://regeringen.se/sb/d/10169/a/111679">http://regeringen.se/sb/d/10169/a/111679</a></p> <p>- There was a webpage with all the major Budget Proposal 2009 documents and information materials are gathered, all dated 22 September 2008. That webpage has since then been replaced with the 2010 budget proposal, and the main budget proposal documents for 2009 were moved to this webpage: <a href="http://regeringen.se/sb/d/10169/a/111679">http://regeringen.se/sb/d/10169/a/111679</a></p>
Budget Document One in Support of the Executive's Budget Proposal	<p>- Pressmeddelanden relaterade till Budgetpropositionen- ej daterade (Press releases - not dated)  <a href="http://regeringen.se/sb/d/10044/a/111835">http://regeringen.se/sb/d/10044/a/111835</a></p>
Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	<p>- Så fördelas budgeten (The way the budget is divided), 22 September 2008  The budget summary for 2009 was found on the web but has now been replaced by the budget summary for the budget proposal 2010: <a href="http://regeringen.se/sb/d/12174/a/131850">http://regeringen.se/sb/d/12174/a/131850</a> . The summary for the 2009 budget was presented in the same way.</p> <p>The webpage is called Utgiftsområden – utveckling (In English: Spending areas – development)</p>

Enacted Budget	<p>- Finansutskottets betänkande 2008/09 (The Finance Committee's report):FiU10, 19 December 2008  <a href="http://www.riksdagen.se/webbnav/?nid=3120&amp;doktyp=betankande&amp;bet=2008/09:FiU10">http://www.riksdagen.se/webbnav/?nid=3120&amp;doktyp=betankande&amp;bet=2008/09:FiU10</a></p>
In-Year Reports	<p>- Monthly reports on budget expenditures: Swedish National Financial Authority (Ekonomistyrningsverket): <a href="http://www.esv.se">www.esv.se</a> - go to "Statens finanser" (The State Finances), "Månadsutfall på Statsbudgeten." (Monthly Reports on the State Finances)</p> <p>- Monthly reports on the public debt: Swedish National Financial Authority (Ekonomistyrningsverket): Is found on the same web pages as the budget expenditures above. Go to "månadsutfall," then select a month on the right hand side, and then press the + sign by "Totala utgifter."</p> <p>The in year reports are on the web (not on paper, and are monthly updates. The timelag is about 2 months – i.e. May is the latest month displayed on the web today (July 24th). Please advice.</p>
Mid-Year Review	<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>
Year-End Report	<p>Årsredovisning för staten 2008 (The Year-End Report 2008),  Skr. 2008/09:101, 16 April 2009  <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</a></p>
Audit Report	<p>- Riksrevisorernas årliga rapport 2009, (The Yearly Report of the Swedish National Audit Office 2009 - covering 2008), 1 June 2009  <a href="http://www.riksrevisionen.se/templib/pages/NewsPage____1939.aspx">http://www.riksrevisionen.se/templib/pages/NewsPage____1939.aspx</a></p>

<p>Other Documents</p>	<ul style="list-style-type: none"> <li>- 2009 års proposition om v�rtill�ggsbudget (The 2009 Bill on a proposed supplementary budget), Prop. 2008/09:99, 15 April 2009  <a href="http://regeringen.se/sb/d/11453/a/124321">http://regeringen.se/sb/d/11453/a/124321</a></li> <li>Spring Fiscal Policy Bill related materials (from 15 April 2009): <ul style="list-style-type: none"> <li>- Redovisning av skatteutgifter 2009 (Tax accounts), Skr. 2008/09:183  <a href="http://regeringen.se/sb/d/11455/a/124331">http://regeringen.se/sb/d/11455/a/124331</a></li> <li>- V�ra pengar - presentationsmaterial (Our money - presentation material)  <a href="http://regeringen.se/sb/d/108/a/124451">http://regeringen.se/sb/d/108/a/124451</a></li> <li>- V�rproposition 2009 - en ansvarsfull politik f�r att v�rna v�lf�rden (Spring Fiscal Policy Bill 2009 - a responsible policy to safeguard the welfare - press statement)  <a href="http://regeringen.se/sb/d/11400/a/124328">http://regeringen.se/sb/d/11400/a/124328</a>  <a href="http://regeringen.se/content/1/c6/12/43/28/e9797d09.pdf">http://regeringen.se/content/1/c6/12/43/28/e9797d09.pdf</a></li> <li>- Hitta r�tt i v�rpropositionen 2009 (Find your way in the Spring Fiscal Policy Bill)  <a href="http://regeringen.se/sb/d/11851/a/124381">http://regeringen.se/sb/d/11851/a/124381</a></li> </ul> </li> <li>- Budgetprocessen (The Budget Process - as described by the Government on a webpage):  <a href="http://www.regeringen.se/sb/d/2459">http://www.regeringen.se/sb/d/2459</a></li> <li>- Budgetprocessen (The Budget Process - as described by the Swedish National Financial Management Authority on a webpage - more comprehensive than the description above):  <a href="http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html">http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html</a></li> <li>- Den statliga budgetprocessen (The Budget Process - as described by the Government in a booklet):  <a href="http://www.regeringen.se/sb/d/10244/a/102218">http://www.regeringen.se/sb/d/10244/a/102218</a></li> <li>- The Central Government Budget (the English translation of the above document). <a href="http://www.sweden.gov.se/sb/d/2798">http://www.sweden.gov.se/sb/d/2798</a></li> <li>- State Budget Procedure:  <a href="http://www.sweden.gov.se/sb/d/2855">http://www.sweden.gov.se/sb/d/2855</a></li> <li>- The Central Government Budget Process:  <a href="http://www.regeringen.se/sb/d/10494/a/102211">http://www.regeringen.se/sb/d/10494/a/102211</a></li> <li>- Ordlista (List of explanations of budget related words)  <a href="http://regeringen.se/sb/d/6621">http://regeringen.se/sb/d/6621</a></li> </ul>
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<p>Relevant Ministries &amp; Departments</p>	<ul style="list-style-type: none"> <li>- Links to the Government Offices and Ministries: in Swedish <a href="http://www.regeringen.se/sb/d/385">www.regeringen.se/sb/d/385</a> and in English: <a href="http://www.sweden.gov.se/sb/d/576">www.sweden.gov.se/sb/d/576</a></li> <li>- The Parliament: <a href="http://www.riksdagen.se">http://www.riksdagen.se</a> (a large part is available in English – and a more limited part in a range of other languages – see <a href="http://riksdagen.se/templates/R_Page____1928.aspx">http://riksdagen.se/templates/R_Page____1928.aspx</a> )</li> <li>- Swedish National Financial Management Authority (Ekonomistyrningsverket) <a href="http://www.esv.se">http://www.esv.se</a> (a large part is available in English)</li> <li>- Swedish National Audit Office State Audit Institution (Riksrevisionen): <a href="http://www.riksrevisionen.se">http://www.riksrevisionen.se</a> (a large part is available in English)</li> <li>- Swedish National Debt Office (Riksgäldskontoret): <a href="http://www.riksdagen.se">http://www.riksdagen.se</a> (a large part is available in English)</li> <li>- Swedish Tax Agency (Skatteverket): <a href="http://www.skatteverket.se">http://www.skatteverket.se</a> (there is a limited amount of information in other languages – see <a href="http://www.skatteverket.se/4.34a801ea1041d54f9e2800025.html">http://www.skatteverket.se/4.34a801ea1041d54f9e2800025.html</a> )</li> <li>- Swedish Central Bank (Sveriges Riksbank): <a href="http://www.riksbanken.se">http://www.riksbanken.se</a> (a large part is available in English)</li> <li>- National Institute of Economic Research (Konjunkturinstitutet): <a href="http://www.konj.se">http://www.konj.se</a> (a large part is available in English)</li> <li>- Statistics Sweden (Statistiska Centralbyrån): <a href="http://www.scb.se">http://www.scb.se</a> (a large part is available in English)</li> </ul>
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**\* Government Comments for Table 2 are available at the end of the Questionnaire**

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	Executive’s Budget Proposal				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
<b><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?</i></b>						
	Pre-budget	Executive’s Budget Proposal				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	No
6. Free print copies available, mass distribution	No	No	No	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	Yes	No	No	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.

**\* Government Comments for Table 3 are available at the end of the Questionnaire**

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

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	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
<b><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?</i></b>					
	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 Print copies can be ordered at SEK 30 (4 USD)	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	No	NA	No	No
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.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**

## 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

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<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> The budget proposal is presented by 27 expenditure and 48 policy areas. Many of those can be linked to a specific administrative unit based on their title, but they are not presented by ministry or agency. A classification by agency is made by the government in its letters of appropriation directions (regleringsbrev) to the agencies soon after the budget proposal is approved by Parliament, in December. Strictly speaking the budget proposal's expenditure areas are therefore not administrative units. However, last year IBP selected answer "b" to maintain consistency with the criteria used for selecting answer across countries, based on the above information. It is therefore reasonable to rate the question the same this time. Also, note that the cutoff date for the documents used in this OBI research was 15 September 2009. This meant that the budget proposal 2010, that was made public just a few days after the cutoff date, could not be used. The budget proposal 2009 is the one in focus in the above research.</p> <p><b><u>Researcher 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> A more appropriate response to this question would be that the Treasury budget proposal to Parliament does not include a full breakdown into administrative units, but it is nevertheless included in the executive's budget to a certain degree, and in the letters of appropriation that are part of the budget process. If the OBI, for consistency reason, has determined that the breakdown should be presented in the budget bill, and does not allow for a time-lag, perhaps the question should be slightly rephrased. Presently, the question actually includes "any supporting document," and clearly the letters of appropriation are, even if they are presented later in the process. According to the <i>Guide to the Open Budget Questionnaire</i> (p. 9), if I read it correctly, the budget document should be comprehensive, to allow for informed debate, and I think the budget document should be rated higher than "b" (67%). For the purpose of transparency and</p>	b

<p>availability it is much closer to an "a." My suggestion is that the rating should be "a."</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p><b><u>Researcher Response:</u></b> I chose answer "b" because as mentioned by the Peer Reviewer Two, the question does not allow for the time lag.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "b."</p>	
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function.</li> <li>No expenditures classified by function are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See Appendix 1, page 5-19, of the Executive's Budget Proposal (Specifikation av statsbudgetens utgifter)</p> <p><u>Comment:</u> The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG - <a href="http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4">http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4</a>). The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and 48 policy areas (politikområden).</p> <p>However, such a classification of the budget proposal is made by Statistics Sweden ex-post the release of the proposal. See: <a href="http://www.ssd.scb.se/Databaser/makro/Visavar.asp?yp=bergman&amp;xu=scb&amp;omradekod=NR&amp;huvudtabell=OFMKonsUtgiftAr&amp;omradetext=National+accounts&amp;tabelltext=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;preskat=O&amp;prodid=NR0102&amp;deltabell=&amp;deltabellnamn=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;innehall=OFMKonsUtgiftFpAr&amp;starttid=1993&amp;stopptid=2006&amp;Fromwhere=M&amp;lang=2&amp;langdb=1">http://www.ssd.scb.se/Databaser/makro/Visavar.asp?yp=bergman&amp;xu=scb&amp;omradekod=NR&amp;huvudtabell=OFMKonsUtgiftAr&amp;omradetext=National+accounts&amp;tabelltext=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;preskat=O&amp;prodid=NR0102&amp;deltabell=&amp;deltabellnamn=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;innehall=OFMKonsUtgiftFpAr&amp;starttid=1993&amp;stopptid=2006&amp;Fromwhere=M&amp;lang=2&amp;langdb=1</a> and <a href="http://www.ssd.scb.se/Databaser/makro/Visavar.asp?yp=bergman&amp;xu=scb&amp;omradekod=NR&amp;huvudtabell=OFMKonsUtgiftAr&amp;omradetext=Nationalr%E4kenskaper&amp;tabelltext=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;preskat=O&amp;prodid=NR0102&amp;deltabell=&amp;deltabellnamn=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;innehall=OFMKonsUtgiftFpAr&amp;starttid=1993&amp;stopptid=2006&amp;Fromwhere=M&amp;lang=1&amp;langdb=1">http://www.ssd.scb.se/Databaser/makro/Visavar.asp?yp=bergman&amp;xu=scb&amp;omradekod=NR&amp;huvudtabell=OFMKonsUtgiftAr&amp;omradetext=Nationalr%E4kenskaper&amp;tabelltext=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;preskat=O&amp;prodid=NR0102&amp;deltabell=&amp;deltabellnamn=Offentliga+myndigheters+konsumtionsutgifter+(ENS95)+efter+%E4ndam%E5l+COFOG.+%C5r&amp;innehall=OFMKonsUtgiftFpAr&amp;starttid=1993&amp;stopptid=2006&amp;Fromwhere=M&amp;lang=1&amp;langdb=1</a></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p>	b

<p><b>Peer Reviewer One Comment:</b> I agree that "b" is the answer. Moreover, the links to Statistics Sweden show final public consumption with a 3 year lag, not an ex-post classification of the budget proposal.</p> <p><b>Peer Reviewer Two Comment:</b> In a similar vein to the response under Q1, a more appropriate rating would be "a," although the standard requirement for functional classification is not met. The classification is fully functional, comprehensive and transparent to allow for and informed debate and the rating, in my opinion, should be based on that, and not on a specific standard. I would suggest that the question is slightly rephrased and the word "compatible" is changed to "fully comparable." Might be a long shot, but this would avoid that fully transparent, comprehensive system gets an inaccurate "b" rating.</p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p> <p><b>Researcher Response:</b> I chose my answer "b" in line with peer reviewer one's comment. Peer reviewer two is suggesting a change to the question, not to the answer.</p> <p><b>IBP Comment:</b> Based on a review of comments, IBP editors chose answer "b."</p>	
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  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" which is stated on page 5 in the Swedish National Financial Management Authority's publication "Performance Management in Swedish Central Government": <a href="http://www.esv.se/publikationer/trycksaker/publikationer/performanceanagementinswedishcentralgovernment.5.e1666ffde6cee0580005740.html">http://www.esv.se/publikationer/trycksaker/publikationer/performanceanagementinswedishcentralgovernment.5.e1666ffde6cee0580005740.html</a></p>	C

A classification of final public expenditures is made by Statistics Sweden with a three year timelag.

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 (Statsskuldsr ntor), table 2.3 page 10:  
<http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf>

It should be added the Swedish National Financial Authority (Ekonomistyrningsverket) makes an economic classification of the Executive's Budget Proposal. The classification is done in the year after the release of the proposal in relation to the Year-end Report (in April), and the publication of budget expenditure outcomes. See the classification in the Authority's report of March 2009 on the budget outcomes 2008:  
<http://www.esv.se/download/18.56ef3b9111f83d2e87f80002485/SBU+2008.pdf>

In June the Authority also releases a report on the time series of the outcome of the Executive's Budget Proposal. It is a part of the Official Statistics of Sweden. The statistics describe revenues, expenditures and balance of the budget final outcome in the form of statistical tables around 12 years back in time. The following is the report of 2008:  
<http://www.esv.se/download/18.7e3e2d4d12042c815f180005806/ESV+2009-22.pdf>

### **Researcher Response to this Question was "d"**

#### **Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I would perhaps rate this question as "e," rather than "d." The basic rationale for the present appropriation structure is to allow for flexibility, within clear limits, as the researcher points out. It would therefore be possible to argue that the present classification is sufficient even in "economic" terms, and a rating "d" indicates otherwise. I suggest a rating "e" would more relevant. See also comments under Q1 and Q2.

**Government Comment:** A more appropriate response might be "c." First, a period of 10 years, included the forecasted years, are presented by economic classification in appendix to the budget. Bilaga 2, page 12 Table 16 following the link: <http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf> (bilaga 2: <http://www.sweden.gov.se/content/1/c6/11/16/79/3bb07621.pdf>) Secondly, in the specification documents for the different expenditure areas, there is an overall distribution by economic classification for the BY. Given the flexibility mentioned by the respondent above, the distribution is based on historical outcome data, normally the outcome for BY-2 (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).

A classification of government expenditures according to national accounts standards are always included in the budget. See pp 232-235 in the Budget Bill of 2009 <http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

**Researcher Response:** I chose answer "c" because I agree with the government's comment.

**IBP Comment:** IBP editors chose answer "c" in agreement with the government's comment.

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul 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> </ul> <p><u>Citation:</u> See Appendix 1, page 5-19, of the Executive's Budget Proposal (Specifikation av statsbudgetens utgifter) <a href="http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf">http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf</a></p> <p><u>Comment:</u> As mentioned in question 2, the 27 expenditure areas are divided into 48 policy areas. The expenditures are presented in relation to these policy areas in the document mentioned in the citation above and the subsequent more than 500 appropriations (anslag) to the agencies (myndigheter) are at program level.</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See section 7.4 of the main document of the Executives Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p><u>Comment:</u> In the above section expenditure data is presented per expenditure area 2007-2011.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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 7.3 in section 7.1.2, page 194.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Policy area: See each policy area document of the Executive's Budget Proposal. An example: section 2.2, table 2.1, page 9, 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/c6/11/16/79/3eadb709.pdf>

Comment:

Yes, details for 2007-2011 are provided for programs (e.g. policy areas) and expenditure areas.

Estimates for the full period (in the budget mentioned for 2009) and estimates for appropriation level (the lowest level that are decided by parliament) for the period 2009 to 2011 are provided.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Agree with "a." Estimates for the full period (in the budget mentioned by the respondent for 2009) and estimates for appropriation level (the lowest level that are decided by parliament) for the period 2009 to 2011 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> <ol style="list-style-type: none"> <li>All sources of tax revenue are identified individually.</li> <li>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>No sources of tax revenue are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See Appendix 1, page 20-29. <a href="http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf">http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf</a></p> <p><u>Comment:</u> The sources of tax revenue are identified individually.</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <ol style="list-style-type: none"> <li>All sources of non-tax revenue are identified individually.</li> <li>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>No sources of non-tax revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> See Appendix 1, page 20-29. <a href="http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf">http://regeringen.se/content/1/c6/11/16/79/6df53bf7.pdf</a></p> <p><u>Comment:</u> The sources of non-tax revenue are identified individually.</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 Comment:</u></b> Government did not dispute researcher's answer.</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 6.3, table 6.14, page 168-169 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster) in the main document of the Executive's Budget Proposal.  <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p><u>Comment:</u>  Yes, estimates of revenue are presented in the table mentioned above for 2007-2011 (including actual revenue for 2000-2006).</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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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)?

- 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).

Citation:

See section 6.3, table 6.14, page 168-169 (Offentliga sektorns skatteintäkter och statsbudgetens inkomster) in the main document of the Executive's Budget Proposal.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

Yes, more detail than the aggregate level is presented for 2007-2011 in the document mentioned above.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

- 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).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Section 3.3.1 of expenditure area 26 ("Statsskuldsräntor") gives information on the government debt at the end of 2000 and 2007, and a prognosis for 2008-2011.

<http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf>

See also section 8 in the main document of the Executive's budget proposal which gives data on the government debt 2007-2011. Refer to table 8.1, page 239 for details.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

Yes, the data reflect the outstanding debt.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 3.2, of expenditure area 26 (Statsskuldsräntor) gives information on the interest payment on the debt which can be found in table 3.2 of page 12 (Utgiftsmässiga statsskuldsräntor). <a href="http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf">http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf</a> Refer to section 8 (section 8.1, page 239) in the main document of the Executive's budget proposal for data on government debt 2000-2011. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p><u>Comment:</u> Yes, interest payments are presented.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> Refer to section 3 of expenditure area 26 (Statsskuldsr�ntor). <a href="http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf">http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf</a></p> <p><u>Comment:</u> Yes, extensive information is presented.</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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Refer to section 7 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a> and  Appendix 2 of the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/3bb07621.pdf">http://regeringen.se/content/1/c6/11/16/79/3bb07621.pdf</a></p> <p><u>Comment:</u>  It should be added that the Spring Fiscal Policy Bill is the main document presenting the macroeconomic forecast.</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 Comment:</u></b> Government did not dispute researcher's answer.</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>  The main document of the Executive's Budget Proposal contains certain sensitivity analysis (see for example section 8.4.2.).  <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p>Appendix 3 of the main document of the Executive's Budget Proposal contains sustainability and sensitivity analyses.  <a href="http://regeringen.se/content/1/c6/11/16/79/9c65de90.pdf">http://regeringen.se/content/1/c6/11/16/79/9c65de90.pdf</a></p>	b

In section 3.4. in the document on expenditure area 26 (Statsskuldräntor) of the Executive's Budget Proposal, sensitivity analysis is presented in relation to the government debt.

<http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf>

Sensitivity analysis in relation to the pension system is found in the Appendix of the budget proposal that relates to the pension system. The pension system is an extra budgetary fund (Ålderspensionssystemet vid sidan av statsbudgeten), page 12.

<http://regeringen.se/content/1/c6/08/81/69/f6be1640.pdf>

Comment:

The OBI 2008 (which was based on the budget proposal of the budget year 2008) had the answer "c" to this question. No sensitivity analysis of the aggregate level was presented in the main document of the Executive's Budget Proposal. However, sensitivity analyses were presented in the documents of expenditure area 26 and the extra budgetary fund referred to above. Additions to the Executive's Budget Proposal 2009 (on which the Swedish OBI 2010 is based) is that it the main document contains certain sensitivity analysis (see for example section 8.4.2.), and so does its Appendix 3. I would therefore like to upgrade this question to "b."

It should also be noted that in the main document of the Government's Budget Proposal the Government comments the Audit Report of 2008 (Riksrevisionens årliga rapport 2008). The Audit Report, among other, says that the Government needs to present more sensitivity analyses and alternative calculations in order to show more clearly what uncertainties there are in relation to the budget proposals. The Government, among other, says the following in footnote 66 of the main document of the Executive's Budget Proposal: "The Government's ambition is to progressively present further alternative scenarios and sensitivity analyses in coming proposals."

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** Section 8.4.2 includes sensitivity analyses of the long-term sustainability of public finances, not the specific budget proposal. Please review again. In my opinion, given that the question is about "the budget" it still merits a "c."

**Peer Reviewer Two Comment:** A more appropriate response to this question would be that several macro analyses are presented and the budget process includes reporting on main targets two times a year. The annual budget includes two core fiscal targets; one is the aggregated expenditure ceiling and the other is defined as a surplus of 1% in the public sector (including municipal and regional expenditure) over the business cycle. In addition, the surplus target has three specific indicators to facilitate monitoring. These targets are closely monitored, widely discussed and this would imply that the rating should be changed from "b" to "a." For reference

<http://www.regeringen.se/sb/d/12340/a/124386>.

Also see item 6 under <http://www.regeringen.se/sb/d/11851/a/124381> or bilaga 3 in the budget 2009.

<p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p> <p><b><u>Researcher Response:</u></b> I chose my answer because it is a question of judgment and my answer is between the two peer reviewers' comments.</p> <p><b><u>IBP Comment:</u></b> IBP editors agree with answer “b” in line with the researcher’s comment.</p>	
<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> <p>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on expenditures is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Section 8.2.1 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher 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> A more appropriate response to this question would be that the Budget includes an extensive presentation and discussion on the fiscal situation (which includes aggregated effects of policy proposals on the budget), see chapter 4 in Finansplan. The basic structure of the budget with a clear presentation of expenditure areas also inform the discussion on policy changes in the budget, but I am not sure how clear this presentation is in the budget document? For instance, does the budget document include quantitative estimates on changes to the Unemployment benefits? I still think the scoring should be “a,” but the researcher might want to look into this.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p> <p><b><u>Researcher Response:</u></b> I chose answer “a” because I think it holds in an international comparison.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “a.”</p>	<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?

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

Citation:

Refer to section 6.3.7 in the main document of the Executive's Budget Proposal.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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> The main Executive's Budget Proposal section 7. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a></p> <p><u>Comment:</u> Expenditures by administrative unit areas are presented for 2007-2011, however strictly speaking expenditure areas are not administrative units.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> A more appropriate response to this question would be that the budget documents present the relevant information, which is on expenditure area level, which includes a breakdown into detailed spending. For instance, look the Budget for 2009, area 5 international development, table 2.2 where year 2007 -2012 is presented at ceiling level, which I think would be sufficient to meet the basic rationale for the question, namely relevant and comprehensive information to enable independent scrutiny from the public. The rating should change to "a" or possibly "e." See also Q1-3.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p><b><u>Researcher Response:</u></b> I chose answer "c" because of the same reasons stated in my comments to Peer Reviewer Two's comments to Q1-3.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "c."</p>	C

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?
- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
  - b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
  - c. Some, but not all, expenditures are classified by function for BY-1.
  - d. No expenditures classified by function are presented for BY-1.
  - e. Not applicable/other (please comment).

Citation:

See for example table 3.1, page 22, of expenditure area 6 (Försvar samt beredskap mot sårbarhet).

<http://regeringen.se/content/1/c6/11/16/79/65b17386.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Please refer to the question above. Also, see Q1-Q-3.

**Government Comment:** Government did not dispute researcher's answer.

b

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?
- All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
  - All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
  - Some, but not all, expenditures are classified by economic classification for BY-1.
  - No expenditures classified by economic classification are presented for BY-1.
  - Not applicable/other (please comment).

Citation:

Comment:

See the comment to question 3.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Please see the question above and also see Q1-3.

**Government Comment:** A more appropriate response to this question would be "b" or "c." A period of 10 years included the forecasted years is presented by economic classification in appendix to the budget. This is done on an aggregated level but a "d" signals that the Budget Bill lacks all forms of economic classification. Bilaga 2, page 12 Table 16 following the link <http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf> or rather <http://www.sweden.gov.se/content/1/c6/11/16/79/3bb07621.pdf> for Bilaga 2. Also, see comment to question 3.

**Researcher Response:** I chose answer "c" because I agree with the government comment.

**IBP Comment:** IBP editors agree with answer "c" as suggested by the researcher and in line with the government's comments.

C

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)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

See for example the policy area "Barnpolitik" expenditure area 9 document (Hälsovård, sjukvård och social omsorg), table 3.2, page 75. <http://regeringen.se/content/1/c6/11/16/79/d480a2d0.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

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)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

See table 7.3 on page 194, in the main document of the Executive's Budget Proposal.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** It is true that the table is built on a projection of the previous year's budget, but it doesn't say here how that projection is formed.

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose my answer because it is in line with the peer reviewer's comment.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

a

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)?

- 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).

Citation:

See table 7.3, page 194, in the main document of the Executive's Budget Proposal. <http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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> <ul style="list-style-type: none"> <li>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).</li> <li>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.</li> <li>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.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See for example table 2.1, page 10, in the expenditure area 8 (Migration) document. <a href="http://regeringen.se/content/1/c6/11/16/79/fdbae2b7.pdf">http://regeringen.se/content/1/c6/11/16/79/fdbae2b7.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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

See for example table 2.1, page 10, in the expenditure area 8 (Migration) document.

<http://regeringen.se/content/1/c6/11/16/79/fdbae2b7.pdf>

Comment:

Actual expenditure outcomes are presented for 2007.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<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> See table 7.3 on page 194, in the main document of the Executive's Budget and its footnote 1, which says: "The appropriations are distributed to the expenditure area they belong according to the budget proposal 2009." (In Swedish: Anslagen är fördelade till de utgiftsområden de tillhör i statsbudgeten för 2009). I.e.: The expenditures of previous years are adjusted to the method of classification and presentation used in the most recent year presented (2009). <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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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 6.14 on page 168-169 in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.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 Comment:</u></b> Government did not dispute researcher's answer.</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 6.14 on page 168-169, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

See section 6.3.1. and table 6.14 on page 168-169, in the main document of the Executive Budget Proposal.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

The following is said on page 169:

"I den aktuella prognosen är ungefär hälften av de totala skatteintäkterna för 2007 fortfarande en prognos. Eftersläpningen i utfallen, som innebär att det senaste utfallet för flera skattebaser avser 2006, innebär även en osäkerhet i bedömningen av skatterna för 2007, framförallt vad gäller företagets inkomstskatt och hushållens skatt på kapitalvinster.

På kort sikt avser osäkerheten i prognosen främst bedömningen av företagets vinster och hushållens kapitalvinster. På längre sikt avser osäkerheten i prognosen relationen mellan företagets vinster och utbetalda löner, dvs. vinstandelen.

Prognosmetoderna för skatteintäkterna för perioden 2007–2011 beror i hög grad på vilken tidshorisont prognosen avser. Grunden för skatteprognoserna, oavsett tidsperspektiv, är den bedömning av den ekonomiska utvecklingen i Sverige och omvärlden som redovisas i kapitel 5 i denna proposition. Skatteberäkningarna utgår dessutom från gällande skatteregler samt på fattade eller aviserade beslut."

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** The question is about BY-1, which must be 2008. The Swedish text says that half of the 2007 tax revenue (i.e. BY-2) remains a prognosis. Should it not, therefore be "b" or "c"? See also answer to 32, below?

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

**Researcher Response:** I chose answer "b" because I agree with Peer

b

<p>Reviewer One.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "b."</p>	
<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 6.14, page 168-169, in the main document of the Executive Budget Proposal.  <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>

<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> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>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.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See table 6.14 on page 168-169, in the main document of the Executive Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- c. Before BY-3.
- d. No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation:

See table 6.14 on page 168-169, in the main document of the Executive Budget Proposal.

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

Actual revenue outcomes are presented for the years 2000-2006.

In the OBI 2008, the Government gave the following note worthy comment: "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."

b

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Adding to the comment above from the Government in OBI 2008, one could add that the sum of cash-based revenues for BY-2 is finalized and published in both the Spring Fiscal Policy Bill as well as in the Budget Bill. As stated in the comment above, the composition is not finalized due to the Swedish accrual system. Total cash-based revenues for the Central government, which is the figure that goes into the budget balance of the Central Government is ready already in April in year t+1.

<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> <ul style="list-style-type: none"> <li>a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>c. Yes, but only information on the level of debt is presented.</li> <li>d. No, information related to the government debt for BY-1 is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See section 8.3.1 in the main document of the Executive's Budget Proposal. <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a> and the expenditure area 26 document.</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <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 government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See table 8.10 on page 247, in the main budget proposal document.</p> <p><u>Comment:</u> The table above shows the actual and estimated debt for 2007-2011. In the text it is said that the 2007 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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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/c6/11/16/79/2755e608.pdf">http://regeringen.se/content/1/c6/11/16/79/2755e608.pdf</a> , which is appended to the Executive's Budget Proposal.</p> <p><u>Comment:</u> The pension program is the only extra-budgetary fund. In the above mentioned document, information on the seven “buffer” pension funds is aggregated. Economic data for 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 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> A more appropriate response to this question would be “a.” The pension system was reformed in the mid 90s and one of the main accomplishments was the improvement in transparency, and I believe there is consensus around this. Pension systems are notoriously difficult to interpret so this was a good thing. Therefore, the rating of “b” can be disputed, even if the Budget Bill does not fully reflect all aspects of the system. Besides, the Bill includes substantial information on aggregate level. See expenditure area 11 which includes a comprehensive presentation on the Pension system outside the budget as the researcher has indicated.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I chose answer “a” because I think Peer Reviewer Two's comment holds in an international comparison.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “a.”</p>	a

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

Citation:

See, for example, transfers to the principalities in the expenditure area 25 document "Allmänna bidrag till kommuner"  
<http://regeringen.se/content/1/c6/11/16/79/e0d4899e.pdf>  
in the main document of the Executive's Budget Proposal.

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The rating is fine but one of the more muddled areas in the Swedish budget is the Kommunala Utjämningsystemet, which in essence is the system for transfers between rich and poor municipalities, and quite substantial in scope.

**Government Comment:** There are other transfers than the general grant noted above. Examples are targeted grants which are part of programmes for education, child care and health care. These are also noted in the budget. See for example: Expenditure area 16, page 130, section 9.1.7 on the link <http://www.regeringen.se/content/1/c6/11/16/79/33664aa4.pdf>

**Researcher Response:** I chose answer "a" because the peer reviewers comment do not suggest changing the rating but agree with their comments.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

a

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

Citation:

The transfers to public corporations are accounted for in each expenditure area document of the Executive's Budget Proposal. For example expenditure area 22 Communications, point 5.3.:  
<http://regeringen.se/content/1/c6/11/16/79/5af1f04e.pdf>

Comment:

Yes, but not always extensive.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be that in essence all significant transfers to corporations are accounted for, albeit not always extensive. Here again it boils down to a question of rating. If the "b" (67%) stands, it should be possible to point to some major cases that are accounted for. Otherwise "b" would not be an accurate estimate. I do not think there are any major transfers unaccounted for, which consequently indicates an "a." It might be that the presentation could be clearer but, this should affect the rating to such an extent.

**Government Comment:** A more appropriate response to this question would be "a." Transfers like these are always listed as regular items in the budget. Some public corporations have their own appropriations: see for example Expenditure area 24, section 3.9.19, pp.65-66 for AB Göta Kanalbolagen. There is also an appropriation for capital injections in public corporations which can be found in Expenditure Area 24, section 3.9.21, pp.67-68:For both references follow the link:

<http://www.regeringen.se/content/1/c6/11/16/79/9cba61c8.pdf>

**Researcher Response:** I chose answer "a" because I agree with the peer reviewers comments.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

a

<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> This is a difficult one, but in many countries that have reformed their budget processes and also joined the EU, the Maastrich criteria includes extensive requirement for extensive reporting on all forms of quasi-fiscal activities. This includes Sweden. The rating is fine but I would be careful with the comment.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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 2008) <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</a>. In OBI 2008, the Government Commented the following "Financial net debt/wealth is presented in the budget. The Annual Report of Government is much more detailed though." If the comment still stands this year, could the Government give a reference to where in the budget documents? Based on this question, 39 should perhaps have another rating.</p> <p><b><u>Researcher Response to this Question was "d"</u></b></p>	c

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** A more appropriate response to this question would be that the information is available to the public. However, the reporting structure for areas covered under Q39-40 does not include a requirement to reflect these areas in the budget bill. I am a bit repetitive here but since the information is available and some of these areas include information that often experience marginal changes from year to year, should the rating really be a "d"? Particularly, since the policy documents guiding some these areas, for instance on financial assets and the National Debt Office are very strict (and transparent). So a combination of, annual report, aggregated data in the budget bill and guiding policies would give a comprehensive picture. This is really a question of methodology for the OBI, the current rating is poor, BUT in actual fact the information is available and comprehensive.

**Government Comment:** The general government assets and liabilities are presented although not very detailed. But the question could merit a "b" or "c." See the Spring Fiscal Policy Bill 2009, chapter 9, Section 9.3.1, page 145: <http://www.regeringen.se/content/1/c6/12/43/09/609d7189.pdf> or the Budget Bill 2009, chapter 8, section 8.3.2, pp. 247-248. See <http://www.regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

**Researcher Response:** I chose answer "c" because the government's comment is valid. I see Peer Reviewer Two's point but as he/she says it relates to the methodology, I have to answer the question according to the method used in all OBI countries.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "c."

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?
- 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.
  - b. Yes, information is presented, highlighting key information, but some details are excluded.
  - c. Yes, some information is presented, but it lacks important details.
  - d. No, information on non-financial assets is not presented.
  - e. Not applicable/other (please comment).

Citation:

Comment:

See the comment in question 39.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** In addition to comment under question 39, the budget document includes substantial information on non-financial assets such as Buildings and Land. See Exp area 2, Ch 8, also Exp area, and Exp 24 which includes detailed info on changes in ownership, or planned, to State corporations.

**Government Comment:** A more appropriate response to this question would be "b" or possibly "c." Three types of assets are presented: non-financial, shares and other assets. See comment on question 39.

**Researcher Response:** I chose answer "b" because I agree with the peer reviewers' comments.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

b

41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

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

Citation:

Comment:

The IMF does not highlight expenditure arrears as an issue in Sweden. See the IMF Sweden Article IV Consultation report of August 2009: <http://www.imf.org/external/pubs/ft/scr/2009/cr09247.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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 2008):

<http://www.sweden.gov.se/sb/d/11455/a/124502>

See table on page 7 (Nyckeltal för det ekonomiska utfallet - Garantiförbindelser),

See the balance sheet on table 4.2, page 65 (Kapital och skulder -

Garantiförbindelser, Övriga ansvarsförbindelser) and footnote 53

(Garantiförbindelser), page 124 and footnote 54 (Övriga

ansvarsförbindelser), page 125. See also the headline "Statliga garantier och krediter," page 9, and section 6 "Statliga garantier och krediter."

C

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** It seems a matter of style where the information is presented; but, true, it is not in the budget. One can debate whether the year-end report is part of the supporting budget documentation.

**Peer Reviewer Two Comment:** See comment under Q39.

**Government Comment:** Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

**Researcher Response:** I chose answer "c" because it is line with the change I suggest to Q39.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "c."

43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

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

Citation:

Comment:

It is accounted for in the year-end report (Årsredovisning för staten 2008): <http://www.sweden.gov.se/sb/d/11455/a/124502>. See the balance sheet, table 4.2, page 65 (Kapital och skulder - "Avsättningar för pensioner och liknande förpliktelser" and section 8.5, "Pensionssystemets årsredovisning."

See also the publication of the Swedish Social Insurance Administration (Försäkringskassan) called "Pensionssystemets Årsredovisning 2008": [http://www.forsakringskassan.se/irj/go/km/docs/fk\\_publishing/Dokument/Publikationer/%C3%85rsredovisningar/pension\\_arsredov\\_2008.pdf](http://www.forsakringskassan.se/irj/go/km/docs/fk_publishing/Dokument/Publikationer/%C3%85rsredovisningar/pension_arsredov_2008.pdf)

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** See above.

**Peer Reviewer Two Comment:** Again I refer to my comments on methodology, the information is readily available, it's accurate, relevant and comprehensive. I can't see how the rating should be a "d." Particularly since the (relatively) new pensions system includes a high degree of transparency.

**Government Comment:** A more appropriate response to this question would be "c" or "e." Total pension liabilities are presented as a part of government liabilities (see question 39). See the Budget Bill 2009, chapter 8, section 8.3.2, on page 247-248, table 8.11. <http://www.regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>. Civil servants receive their main pension from the same pension system as private employees. 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 constitute 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.

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

C

<p>rights for this part constitute 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>Researcher Response:</b> I chose answer "c" because I agree with the Government's comment.</p> <p><b>IBP Comment:</b> Based on a review of comments, IBP editors chose answer "c."</p>	
<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/c6/11/16/79/415eb84d.pdf">http://regeringen.se/content/1/c6/11/16/79/415eb84d.pdf</a></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	e

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 6 (Skattefrågor).  
<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Comment:

However, all existing tax expenditures are not presented in the above mentioned section. An detailed overview of all tax expenditures is given in the appendix 3 (Analys av utgiftsutvecklingen 2000–2012) of the pre-budget statement (The Spring Fiscal Bill 2009).

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I believe that Budget Proposal section 6 includes information on taxes and tax policy, not on tax expenditure. The Swedish tax system generally does not include use of as an instrument tax expenditure (although sometimes the distinction can be muddled). The more appropriate response to this question would be an "e" or possibly "d" if a tax expert could validate to what extent tax expenditure is a problem. Answer "b" as suggested by the researcher indicates something else. There are examples of tax exp in Sweden but it is not reflected.

**Government Comment:** A more appropriate response to this question would be "a." Adding to the full and comprehensive account of all tax expenditures which is referred to above and presented in the Spring Fiscal Policy Bill, tax credits/expenditures that can be connected to a certain purpose (these tax expenditures constitute a majority) are noted and estimated in SEK billion together with that expenditure area in the Budget Bill.  
For example expenditure area 14, section 2.3, page 13 and table 2.4  
<http://www.regeringen.se/content/1/c6/11/16/79/10c16c07.pdf>  
Tax expenditures are reported openly and to get an international comparability, in my opinion, Sweden would qualify for an "a."

**Researcher Response:** I chose answer "a" because I agree with the Government.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

a

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?

- a. All earmarked revenues are identified individually.
- b. At least two-thirds of, but not all, earmarked revenues are identified individually.
- c. Less than two-thirds of earmarked revenues are identified individually.
- d. No earmarked revenues are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:

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."

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** This rating is not correct in my opinion. The researcher has pointed to the general principle and I would therefore suggest an "e" rating. I can't see why it should be a "b."

**Government Comment:** A "b" might be appropriate even though there are very few earmarked revenues since it breaches the general principle of the Budget Law. Agencies are sometimes allowed to keep their 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.

**Researcher Response:** I chose answer "b" because of the government's comment.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

b

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?

- a. One percent or less of expenditure is dedicated to secret items.
- b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

The secret expenditure relates to national security and military intelligence. In the letter of appropriation regarding the Swedish defense "Regleringsbrev för budgetåret 2009 avseende Försvarsmakten," <http://www.mil.se/upload/dokumentfiler/regleringsbrev/Regleringsbrev%20FM%202009.pdf> - under appropriation 6 (Försvar och samhällets krisberedskap - Militär underrättelse - och säkerhetstjänsten. In English: Defence and Public Emergency Preparedness - Military and Secret Service) it is stated that the appropriation is SEK 569 785 000 and that "Anslagsposten får användas i enlighet med vad regeringen beslutar i hemligt beslut. (In English: The appropriation may be used in accordance to what the Government decides in a secret decision.)

a

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

<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> Refer to the expenditure area 16 (Utbildnings- och universitetsforskning), Section 3.4, page 38.</p> <p><u>Comment:</u> Each policy area (functional category) of the Executive's Budget Proposal has goals defined by the government and approved by Parliament. The explanations of the link between the goals and the budget are internationally comparatively extensive.</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 Comment:</u></b> Government did not dispute researcher’s answer.</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 to 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><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</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> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> See for example the part 3.8 in the expenditure area 11 document “Ekonomisk trygghet vid ålderdom” in the Executive's Budget Proposal <a href="http://regeringen.se/content/1/c6/11/16/79/0b8f4d6f.pdf">http://regeringen.se/content/1/c6/11/16/79/0b8f4d6f.pdf</a>. I chose the rating “a” because I think it holds in an international comparison.</p> <p><u>Comment:</u></p> <p><b><u>Researcher 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></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would possibly be “b.” Echoing the peer reviewer from the 2008 OBI, “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).” But if there are other aspects such as international comparability an “a” might work.</p> <p><b><u>Researcher Response:</u></b> I chose my answer “a” because of the international comparison referred to by the government.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer “a.”</p>	<p>a</p>
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51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- The non-financial data are very useful for assessing program performance.
  - The non-financial data are mostly useful for assessing program performance.
  - The non-financial data are somewhat useful for assessing program performance.
  - No non-financial data are provided or they are not useful for assessing program performance.
  - Not applicable/other (please comment).

Citation:

See question 50.

Comment:

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.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I can't argue here but there are plenty of in-depth analyses on a variety of policy issues (for instance 2009 has a gender appendix). It would be helpful to be a bit more specific. Could the researcher give examples on what is missing?

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose answer "a" because the answer to the question is up for interpretation. Peer reviewer rightfully asks for examples of what is missing and it leads me to think that it depends on what is to be assessed (which makes it difficult to give an example) and that the information presented may very well hold in an international comparison.

**IBP Comment:** IBP editors chose to maintain answer "b" after a thorough revision of the comments. Unlike other similarly performing countries, program-level information is not particularly detailed to assess the effectiveness of programs.

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 section 5 in expenditure area 16 (Utbildnings- och universitetsforskning)  
<http://regeringen.se/content/1/c6/11/16/79/33664aa4.pdf>

Comment:

An overview of the expenditure areas show clearly formulated indicators (national or international) in one or more (a stricter criteria could have been applied, but this is what I went by) of the policy areas of the following 16 out of 27 expenditure areas: 1, 2, 4, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 21, 23, 24. It can certainly be discussed which expenditure areas should be in or out in this overview (and the peer reviewers will most likely contribute with good comments on this). What I thought of when making the list was that an ordinary citizen should easily be able find the indicators. One should not have to interpret whether the result analysis (which is found in each expenditure area and most policy areas) is based on performance indicators or not.

Adding together the budgeted sum for each of the above mentioned expenditure areas does not get us over the two-third limit. The total is around SEK 481 000 000 which out of the budget of around 769 000 000 is 63%.

A notable change from OBI 2008 is discussion in the Executive Budget documents regarding the need to further develop performance indicators. An example of that is expenditure area 25 (Allmänna bidrag till kommuner), section 2.6, page 12, which says that national indicators will be developed to measure quality and effectiveness from the perspective of citizens and beneficiaries:

"Ett annat exempel är Socialstyrelsens uppdrag att utveckla ett nationellt system för öppna jämförelser inom vården och omsorgen om äldre. I uppdraget ingår bl.a. att utveckla nationella indikatorer på kvalitet och effektivitet ur medborgarnas och brukarnas perspektiv."

It should also be noted that the government gave the following information in the OBI 2008: "Non-financial information is published more extensively in the annual report of agencies."

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** I agree with the classification. Performance-related indicators could be designated as such, to improve the possibilities for

C

the public to assess this in a straightforward manner.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be that the budget document includes indicators sometimes mainly focused on areas where the governments make policy changes, new initiatives etc. For instance under Exp area 11 which is large, new goals and indicators are presented(3.3). It also includes a discussion on major issues in the Exp area. The budget is essentially a policy document and gives an opportunity to the Government to present their initiatives. It is not a document which presents a comprehensive picture, including a range of performance indicators. This kind of information is however available in for instance regleringsbrev etc. The rating "c" is therefore too low. The simple argument is that Exp area 11 includes indicators and a discussion and the total tally exceeds 67%. The more accurate argument is that info is available in many sources.

**Government Comment:** Maybe consider a "b" since some of the expenditure areas would be extremely hard to base on national performance indicators and not meaningful to count as part of total expenditure. Including the same expenditure areas as the researcher but excluding Government debt payments (Expenditure area 26) and Membership Fee to the European Union (EA 27), for both of which it would be hard to develop meaningful performance indicators, it would get us over the two thirds-limit.

**Researcher Response:** I chose my answer because I think the peer reviewers have valid points and taken together, and also considering an international comparison the rating should be a "b."

**IBP Comment:** IBP editors chose answer "c" in light of the initial researcher's comment. In response to the government's comment, it can be noted that performance indicators can be set towards all spending areas including debt service (e.g. via debt reduction targets or debt service levels) and EU membership (e.g. via performance on national spending in co-funded areas or the EU on the whole). In support of reviewer two's comment, it can be maintained that performance indicators seem to focus towards new policy initiatives and maybe less towards existing programs. Option "c" remains.

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"><li>a. All performance indicators are well designed.</li><li>b. Most performance indicators are well designed.</li><li>c. Some performance indicators are well designed, but most are not.</li><li>d. No programs have performance indicators, or they are not well designed.</li><li>e. Not applicable/other (please comment).</li></ul> <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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<b>b</b>
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54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?

- a. All performance indicators are used in conjunction with performance targets.
- b. Most performance indicators are used in conjunction with performance targets.
- c. Some performance indicators are used in conjunction with performance targets, but most are not.
- d. No performance indicators are used in conjunction with performance targets.
- e. Not applicable/other (please comment).

Citation:

Comment:

See also the comment to question 52.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** Some clarification could be useful here. For example, I had a hard time identifying performance targets in the section on education.

**Peer Reviewer Two Comment:** See comment in the above question. The rating should be based on facts and it will be hard to establish facts in relation to this question.

**Government Comment:** Maybe consider a "b" depending on how strict the interpretation of "All performance indicators..." should be. Echoing the Peer reviewer from OBS 2008, "There are indicators with no associated targets, e.g., the number of crimes of various categories."

**Researcher Response:** I chose answer "b" because it is a matter of judgment as Peer Reviewers One and Two point out. Also, the government comment makes sense if the question is to be interpreted strictly.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

b

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:

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

<http://regeringen.se/content/1/c6/11/16/79/4b79c435.pdf>

Another example is that those who are long-term unemployed and those who are away from the labor market for a long time due to bad health are discussed and budgeted for in expenditure area 14:

<http://regeringen.se/content/1/c6/11/16/79/10c16c07.pdf>

Comment:

There is no one report or section in the budget proposal by the Swedish government in the sense described by the question. However, several appropriations - such as the ones cited above - 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.

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I am not certain that this is applicable. The budget bill frequently includes a discussion and analysis on distribution of income of various proposals, but if this is an example of poverty alleviation, it is a different matter. I suggest an "e" rating.

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose answer "a" because I think that, with the information provided, this is the closest Sweden can come to fit into an international comparison related to this question. Poverty is relative and Sweden does account for the relatively poor in Sweden in the above citation.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><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>	
<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>  The Executive's Budget Proposal, section 6.  <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a>  Tax Agency homepage: <a href="http://skatteverket.se">http://skatteverket.se</a>, including "Skattestatistisk årsbok 2008":  <a href="http://www.skatteverket.se/download/18.69ef368911e1304a62580001239/15211.pdf">http://www.skatteverket.se/download/18.69ef368911e1304a62580001239/15211.pdf</a> and its English summary "Taxes in Sweden":  <a href="http://www.skatteverket.se/download/18.69ef368911e1304a625800017687/10409.pdf">http://www.skatteverket.se/download/18.69ef368911e1304a625800017687/10409.pdf</a>  Customs: <a href="http://www.tullverket.se">http://www.tullverket.se</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 Comment:</u></b> Government did not dispute researcher's answer.</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.  <a href="http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf">http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf</a>  Tax Agency homepage: <a href="http://skatteverket.se">http://skatteverket.se</a>, including "Skattestatistisk årsbok 2008"  <a href="http://www.skatteverket.se/download/18.69ef368911e1304a62580001239/15211.pdf">http://www.skatteverket.se/download/18.69ef368911e1304a62580001239/15211.pdf</a> and its English summary "Taxes in Sweden":  <a href="http://www.skatteverket.se/download/18.69ef368911e1304a625800017687/10409.pdf">http://www.skatteverket.se/download/18.69ef368911e1304a625800017687/10409.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 Comment:</u></b> Government did not dispute researcher's answer.</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.</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 Comment:</u></b> Government did not dispute researcher's answer.</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>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>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 donor country assistance is not presented.</li> <li>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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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>Yes, it provides a summary that is very informative.</li> <li>Yes, it provides a summary that is somewhat informative.</li> <li>Yes, but the summary is not very informative.</li> <li>No, it does not provide a summary.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The budget summary is the 55 page PDF on this webpage <a href="http://www.regeringen.se/sb/d/11458/a/131714">http://www.regeringen.se/sb/d/11458/a/131714</a></p> <p><u>Comment:</u> It is a 55 page summary of around 3000 page budget proposal. The weblink goes to the 2010 budget proposal summary (published in 2009), but the budget year 2009 budget proposal document (published in 2008) looked the same. The translation of the latter budget summary title was: “Out of the budget proposal for 2009: Financial plan and summary.” (“Ur budgetpropositionen för 2009: Finansplan och sammandrag).”</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 Comment:</u></b> Government did not dispute researcher’s answer.</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>  Så fördelas budgeten (the way the budget is divided), 22 September 2008  The above citizen's budget for 2009 was found on the web but has now been replaced by the citizen's budget for the budget proposal 2010: <a href="http://regeringen.se/sb/d/12174/a/131850">http://regeringen.se/sb/d/12174/a/131850</a>. The 2009 version was presented in the same way.</p> <p><u>Comment:</u>  The above is a not very appealing webpage. The citizen's budget accounted for in the OBI 2006 and 2008 was much more appealing to the eye than the above. It was a published booklet with color pictures and easy to read information gathered in one piece. The publication was among other distributed to all libraries and could be downloaded on the Government web. The Government's decision to go digital instead of producing that publication in the OBI 2010 period is modern. The information is accessible since a great majority of Swedes have Internet. Although the webpage is not of the quality of the former publication it should be counted as a citizen's budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b> I agree with the assessment.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<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> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  See the glossary (ordlista) on the government homepage,  <a href="http://regeringen.se/sb/d/6621">http://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>  See also 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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul 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> </ul> <p><u>Citation:</u>  The right to access government information is written in the Constitution. The Principle of Free Access to Public Records (Offentlighetsprincipen) is the Fundamental Law of Freedom of Expression (Tryckfrihetsförordningen).  <a href="http://www.riksdagen.se/templates/R_Page_____6062.aspx">http://www.riksdagen.se/templates/R_Page_____6062.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><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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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)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

The letters of appropriations (Regleringsbrev) with more disaggregated information on the budget can be found on the Swedish National Management Authority's (Ekonomistyrningsverket) homepage:  
<http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<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> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u>  The disaggregated information will be provided by the agencies if they are asked for it. Citizens have the right to access the information (see question 63). Many of the agencies' homepages also provide this kind of information. See 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 Comment:</u></b> Government did not dispute researcher's answer.</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> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> According to the law (Lagen om statsbudgeteten 1996:1059), the budget proposal must be submitted by the government to the Parliament on 20 September at the latest each year. The exception is election years (elections are held in September) 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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a	

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)?

- 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).

Citation:

Comment:

The government follows the general timetable (see <http://regeringen.se/sb/d/2459/a/14959>). However, no specific timetable regarding the executive's budget preparation is released to the public. The general schedule detailing what happens per month (see reference in my comment) merits a "c."

Note the OBI 2008 Government comment: "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."

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Reading the *Guide to the Open Budget Questionnaire*, the question asks whether the executive releases to the public such an internal timetable. In keeping with the questionnaire's theme of open budgets, I would agree with then rating but perhaps adjust it to a "b" since I don't think important details are missing. I would also put a question mark to the question itself. The rating indicates that a budget process open to all gives 100%. I don't think this is feasible. One reason is that the process sometimes is erratic and details change. In addition, more important argument is that the process, as part of the different roles in a democracy, is the prerogative of the executive and should include an element of non-transparency particularly at negotiation stage.

**Government Comment:** Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.

**Researcher Response:** I chose answer "b" because Peer Reviewer Two's answer got me thinking that in an international comparison the answer most likely merits a "b" rather than a "c."

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

b

<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> The executive adheres to its official timetable. Refer 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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Executive is a coalition of four conservative political parties. Consultations and negotiations are primarily held between them, and not with the parties in the opposition.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** This is the standard for many parliamentary democracies. It could equally well be "b."

**Peer Reviewer Two Comment:** The coalition includes small parties in government. The *Guide to the Open Budget Questionnaire* specifies "small parties," which could be interpreted as sufficient for "a." The question would benefit from more clarity, for instance "small parties in opposition."

**Government Comment:** Since the four parties in the Government also constitute a majority in the parliament it is quite logical that the negotiations are within and between the parties in the coalition in order to pass the budget. It is hard to understand why the question was marked "b" in 2008 and "c" now since the parliamentary situation is identical.

**Researcher Response:** I chose answer "b" because I think the Peer Reviewer One and the government comments are correct.

**IBP Comment:** IBP editors agree with the answer provided by the researcher. The answer is "b."

b

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Executive does not hold formal consultations with the public regarding the budget preparations, but collects views and information from the public and media.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** I do not agree with this rating. It would not be possible for a Swedish Government to formulate a budget in isolation. All parties in the government involve a wide range of constituencies in the consultation process as it is part of the democratic process. The rating should be "a."

**Government Comment:** A more appropriate response to this question would maybe be "b" or "c" with the same arguments as in the Government comment in the OBS 2008 in which it is argued that in democracies with high political participation there are a lot of possibilities for citizens to influence the budget. Furthermore, I would like to add that the assumption underlying the question might signal that it is more "open" that certain vested interests (trade unions, churches, civil society organizations are mentioned in the *Guide to the Open Budget Questionnaire*) should have direct access to the Government. This could be questioned.

**Researcher Response:** I chose answer "d" because none of the reviewers have provided example of where or how the government holds consultations with the public (NGOs, think tanks, researchers, social partners etc and as specified in the *Guide to the Open Budget Questionnaire*). The Swedish budget process is indeed transparent but there are no organized ways of taking into account views of the public. My original answer can be upheld.

**IBP Comment:** IBP editors agree with answer "d" and the fact that there is no evidence for organised consultations.

d

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>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.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u> 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 2009 it was released on 15 April and the budget year starts 1 January.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	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> See the Spring Fiscal Policy Bill 2009 (Vårpropositionen 2009) <a href="http://regeringen.se/content/1/c6/12/43/09/1d83a375.pdf">http://regeringen.se/content/1/c6/12/43/09/1d83a375.pdf</a>. Also look at its Appendices.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a

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?

- a. Yes, an extensive explanation of the government's budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key aspects of the government's budget policies and priorities, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.
- e. Not applicable/other (please comment).

Citation:

Comment:

See the Spring Fiscal Policy Bill 2009 (Vårpropositionen 2009)  
<http://regeringen.se/content/1/c6/12/43/09/1d83a375.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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 2008, it was released on 22 September (because the 20nd was a Saturday) 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><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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?

- a. 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.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. 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 26 February 2009:

<http://riksdagen.se/webbnav/index.aspx?nid=5160&utskutfrID=957&utskutfrID=200809>

See also the following Government comment in OBI 2008: "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."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
<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, not with testimony/invitation to the general public.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p>	<p>d</p>

<p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p> <p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <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://riksdagen.se/webbnav/index.aspx?nid=5150">http://riksdagen.se/webbnav/index.aspx?nid=5150</a> – choose the committee, and the year, and click on the public hearings 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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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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?

- 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.
- 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.
- c. Not applicable/other (please comment).

Citation:

Comment:

Yes, extensive information about secret items is provided. It is however limited to the committees or special groups in Parliament that are directly involved with the respective programs.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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 November. Then it has to follow that decision in December. If the question is to be taken literally, the Parliament does not have unlimited powers in December, but it is a consequence of its own November decision. A less strict interpretation, which I now find more reasonable is "a."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>The approved budget includes program-level detail.</li> <li>The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The approved budget includes only departmental totals.</li> <li>The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</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."</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

Most of the agencies' activities are financed by the appropriations (anslag) of the enacted budget. However,

a) 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.

b) 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. 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).

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Also, here I am not sure that "b" (67%) is a good answer. I think it is much closer to "a" (100%) than "b."

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose my answer "b" because I think it still holds.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "b."

<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." Click on a month under "Interna länkar," and 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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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></p> <p><u>Comment:</u> See the citation in question 84.</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <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." Click on a month under "Interna länkar," and then "Tabell inkomster" at the top of the page. Click on any of the expenditure areas to get program level data.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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." Click on a month under "Interna länkar," and then "Tabell inkomster" 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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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.riksgalden.se/templates/RGK_Templates/Published/PublishesItem_Listing____1340.aspx">https://www.riksgalden.se/templates/RGK_Templates/Published/PublishesItem_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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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><b>Government Comment:</b> Government did not dispute researcher's answer.</p> <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 mid-year review. Hence the answer is "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 as specified in the <i>Guide to the Open Budget Questionnaire</i>. (it does give some overview of such information though). The Spring Fiscal Bill is a primarily 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. Not all agencies have their "delårsrapport" on their homepage. The "delårsrapporter" are available from the agencies on request.</p> <p>In the OBI 2008, the Government gave the following comment to question 71. The last sentence is the reason why I rate this question "d." The Spring Fiscal Bill is not intended to be a mid-term review, but contains aspects of it.</p> <p>"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."</p>	<p>d</p>
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**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** I think that the Spring Policy Fiscal Policy bill satisfies most of the requirement for a midyear review, as defined by the OBI. It could be a "b" in my opinion.

**Peer Reviewer Two Comment:** These comments relate to question 92-95. I disagree with the statement that there is no mid-year review. The spring bill in April includes a supplementary budget which in essence is a mid-year review. Normally it is enacted in June together with the spring bill (see <http://www.regeringen.se/content/1/c6/10/22/20/645d8a9c.pdf>)

The spring bill (<http://www.regeringen.se/sb/d/11851/a/124409>) includes substantial fiscal information, forecasts etc, and a explicit reporting on the main macro fiscal goal. In addition, a supplementary budget is presented at the same time, and that Bill includes a detailed follow-up on expenditure under each area, as well as a forecasts

<http://www.regeringen.se/content/1/c6/12/43/21/41fd878d.pdf>, table 1.1.

Moreover Ekonomistyrningsverket, as indicated above by the researcher, agencies have an obligation and a mandate to independently report on expenditures, monthly and quarterly. Similarly the national debt office produces actual and forecasts on net lending. A more appropriate response to these question would therefore be "a."

**Government Comment:** A more appropriate response to this question would be "a" or "b." As well as in the Spring Fiscal Policy Bill there are strong elements of a mid-year review in the Budget Bill for year t+1 where there is a follow up of the current budget year as well. See:

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Chapter 5 on pp 103-131: Forecast for main macroeconomic indicators are revised for the current budget year 2008.

Chapter 6 on pp. 166-187: New forecasts and explanations for tax revenues for 2008

Chapter 7 on pp. 227-231: A quite extensive follow-up on the expenditure side with new forecasts based on outcomes and related to the original for the year 2008.

Chapter 8 on pp 239-260: New forecast for the budget balance, net lending and debt for the current budget year (2008)

**Researcher Response:** I chose my answer "d" because neither the Spring Bill nor the actual budget bill qualifies as mid-year reviews according to the OBI methodology. However, it should be noted that these two documents contain a relevant number of information required by questions 92-95. But in order to maintain consistency with the overall methodology, they should not be accepted. The Spring Bill is published in spring and does not cover the first half year of spending/revenues as required by the *Guide to the Open Budget Questionnaire*. The Budget Bill is published in September but cannot be counted because it is the budget proposal and not a separate document. If the budget bill itself was to be accepted, there would be no point to publish a mid-year review that should normally come out before the publication of the budget bill. This answer also holds for the reasons above.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

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?

- 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.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- 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.
- e. Not applicable/other (please comment).

Citation:

Comment:

See the comment to question 92.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** See comment above

**Peer Reviewer Two Comment:** Suggest "a." See comments on question 92.

**Government Comment:** See comment to question 92 and table two at the end of the document.

**Researcher Response:** The answer is "d." See comments on question 92.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

d

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- 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.
- e. Not applicable/other (please comment).

Citation:

Comment:

See the comment to question 92.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** See above.

**Peer Reviewer Two Comment:** Suggest "a," see above.

**Government Comment:** See comment to question 92 and table two at the end of the document.

**Researcher Response:** The answer is "d." See question 92

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

d

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?

- 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.
- b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
- 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.
- e. Not applicable/other (please comment).

Citation:

Comment:

See answer to question 92.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** See above.

**Peer Reviewer Two Comment:** Suggest "a," see above.

**Government Comment:** See comment to question 92 and table two at the end of the document.

**Researcher Response:** The answer is "d." See question 92

**IBP Comment:** Based on a review of comments, IBP editors chose answer "d."

d

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 *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - 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).
  - Not applicable/other (please comment).

Citation:

Comment:

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).

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The question is not really clear. Expenditures can be shifted within an expenditure area without legislative approval. The government can also draw on the budget margin. However the aggregated expenditure ceiling, as well as the ceilings for expenditure areas (if I recall correctly) must have legislative approval. None of the answers "a-d" would apply. The question is relevant but given the alternatives I would recommend "e."

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose answer "a" because I interpret it a bit differently from the peer reviewer (see my comment above).

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

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:

Stefan Elg at Allego ([www.allego.se](http://www.allego.se)) says there has been a number of reported instances brought to court in the past year. He says he has seen a tendency of an increased number of such reported instances in the second quarter of 2009. He says that this is most likely a result of the economic crisis and the tendency of companies to focus on public sector customers when the private sector economy is in crisis. He says that there is an increased demand for knowledge about the procurement processes. There is also an increased competitiveness among the companies taking part in the procurements, which may be a contributing factor to the increased number of instances reported. Stefan Elg also added that the regulations surrounding procurements have improved in Sweden in recent years, which makes way for increased transparency.

The database NOU (National Board for Public Procurement: <http://www.nou.se>) found at the Swedish Authority's (Konkurrensverket) homepage presents information on public procurements: [http://www.kkv.se/t/Page\\_\\_\\_\\_\\_2096.aspx](http://www.kkv.se/t/Page_____2096.aspx)

Comment:

Question to the IBP: The fact that instances are reported may be an indicator of good transparency. Regulations are in place and people know about them. Does this question get at what it wants to have answered?

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** It depends what is meant by instances and who brings the cases to courts.

**Peer Reviewer Two Comment:** The rating "b" should indicate at least a couple of proven irregularities to be credible. If those are not available, I suggest "a."

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I chose answer "b" because the Allego Rättsfallsdatabas (In English: Legal Cases Database) noted 10 cases in July

b

<p>2009 where public procurements were judged to be redone. The month was picked just as a sample to support the answer to the question and to provide an answer to Peer Reviewer Two's comment. If all such cases were to be counted in the past year (-i.e.: OBI 2010 period August 08 to August 09), the number would be significant. The high number indicates two things. 1) A number of procurements are being done in a "non-transparent" way, and 2) Many people in Sweden know where, and have clear channels, to turn to when they believe procurements were not handled in line with transparency. Therefore, the numbers of cases are high.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "b."</p>	
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>b. 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>c. 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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. 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.
- e. Not applicable/other (please comment).

Citation:

-2008: +4,5%

(Budget 2008: 766,276,395,000, Supplementary budget to the 2008 budget, total: 34 702 607)

-2007: 1,4%

(Budget 2008: 776,338,964,000, Supplementary budget to the 2007 budget, total: 11 218 450)

-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.

Comment:

In 2008 the percentage was higher than 2%, but the question asks about "most years" which is why the answer is "a."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

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 (Statsskuldsr ntor m.m.) <http://regeringen.se/content/1/c6/11/16/79/072f99a0.pdf>, section 4.1, page 17, Unforeseen Expenditures (Of rutsedda utgifter). The fund amounts to SEK 10 million (0.000013 of the total 2009 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 2006/07, SEK 10 million were budgeted for this fund out of which 9.8 million was spent. In 2007/08 the budgeted amount of 10.8 million was spent.

See also the Peer Reviewer One's comment in OBI 2008: "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)."

a

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Both the contingency fund and the budget margin are approved ex ante, for a logical reason. These expenditures are by nature "unplanned" and cannot be specified, but the amount is approved and capped. The rating could be "a," if the first half of the answer under "a" is used. Expenditures are approved before the funds are expended. However, if the second half or contingency funds or other funds with no specific purposes are not included in the budget is included, it gets muddled. I suggest "e" and possibly a revision of the answer.

**Government Comment:** A more appropriate response to this question would be "a." Echoing the Government in OBI 2008, the lack of contingency reserves 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 extremely limited amount SEK 10 million (around 0,0013 % of total expenditures) mentioned in the comment above to give a response "c" does not tell the right story on how we work with contingencies.

A correction: The comment on the Budget margin in OBI 2008 was from the Peer reviewer, not the Government.

**Researcher Response:** This is tricky as the peer reviewers suggest variety of answers. Just looking at the question and answers, I think the answer that matches the best is "c." Taking into account the fact that the amount of the contingency funds is very limited the answer "c" is misleading in an international comparison on transparency. I therefore reconsider my answer to "a," according with the government peer reviewers comment.

**IBP Comment:** Based on a review of comments, IBP editors chose answer "a."

<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>  -See the 2008 year-end report (Årsredovisning för staten 2008)  <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</a>  -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 2008, the year-end report was released on 16 April.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"><li>a. Yes, all data on actual outcomes have been audited.</li><li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li><li>c. Less than two-thirds of the data on actual outcomes have been audited.</li><li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</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 and the latest one can be accessed at: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage_____555.aspx?publicationid=2757&amp;order=ZmFsc2U=">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage_____555.aspx?publicationid=2757&amp;order=ZmFsc2U=</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a
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<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 2008 year-end report Section 5. (e.g. table 5.18), and the first table in its Appendix 6 (årsredovisning för staten 2008): <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</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 Comment:</u></b> Government did not dispute researcher’s answer.</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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> See the year-end report 2008 (Statens årsredovisning 2006), the first table in its Appendix 5 (årsredovisning för staten 2008): <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <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 2008 year-end report Sections 2 and 3 (Statens årsredovisning 2008): <a href="http://www.sweden.gov.se/sb/d/11455/a/124502">http://www.sweden.gov.se/sb/d/11455/a/124502</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 Comment:</u></b> Government did not dispute researcher's answer.</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> Example: all the tables on page 51 in the year-end report. <a href="http://www.sweden.gov.se/content/1/c6/12/45/02/203ad5c4.pdf">http://www.sweden.gov.se/content/1/c6/12/45/02/203ad5c4.pdf</a></p> <p><u>Comment:</u> In the year-end report, the focus is on economic variables. Some non-financial data are presented.</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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<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>Researcher 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> I think the annual reports from the agencies include a presentation to the relevant ministries on performance (resultatredovisningen). I am not sure if the ministries are compiling a summary of such report. Given the extensive reporting from the agencies, the rating could change. I think "d" is too low.</p> <p><b><u>Government Comment:</u></b> Such discussions are made in the individual annual reports of the agencies and in the Budget Bill for the next budget year.</p> <p><b><u>Researcher Response:</u></b> I chose answer "d" because of the government's comment which reflects that the information is not included in the year end report, which is what the question is asking for. For this reason, I cannot change the rating according to Peer Reviewer Two's response.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments, IBP editors chose answer "d."</p>	<p>d</p>
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<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> <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> There is discussion in quite a few places about the part of the social security system that relates to the unemployed, elderly, and people with bad health. For example, the text on transfers to households on page 89.</p> <p><u>Comment:</u> See also the comment to question 55.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<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> See the pension program in the year-end report 2008 (Årsredovisning för staten 2008), section 8.5 and appendices 5 and 6: <a href="http://www.sweden.gov.se/content/1/c6/12/45/02/203ad5c4.pdf">http://www.sweden.gov.se/content/1/c6/12/45/02/203ad5c4.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 Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<b>The Independence and Performance of the Supreme Audit Institution</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> The audited reports of the agencies that contain objections are found on the Supreme Audit Institution's (Riksrevisionen) webpage: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveSearchPage___554.aspx">http://www.riksrevisionen.se/templib/pages/EArchiveSearchPage___554.aspx</a> Those that contain no objections are listed and can be acquired by contacting the registrar at Riksrevisionen.</p> <p><u>Comment:</u> The fiscal year ends in December. The agencies' deadline for submitting their year-end reports is mid February. Riksrevisionen then has 3-4 weeks to publish their audit statements. This is done in practice. The audited statements for the budget year 2008 found on the cited webpage were published in March 2009. Also to note: The latest year-end report of Riksrevisionen, "Riksrevisionens årliga rapport 2009," was published and made public in June 2009: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage___555.aspx?publicationid=2757&amp;order=ZmFsc2U=">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage___555.aspx?publicationid=2757&amp;order=ZmFsc2U=</a> The report summarizes the year-end financial and performance audits conducted.</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 Comment:</u></b> Government did not dispute researcher's answer.</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</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. The document cited includes a summary.</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 Comment:</u></b> Government did not dispute researcher’s answer.</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> Yes, the Swedish Constitution (Regeringsformen 12:7) specifies that the head of the SAI can only be removed by the Parliament and only in extreme cases where crime or sever illness has been established.</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 Comment:</u></b> Government did not dispute researcher’s answer.</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>See “Staten och pensionsinformationen (RiR 2008:3)”: <a href="http://www.riksrevisionen.se/templib/pages/EArchiveItemPage___555.aspx?publicationid=2552&amp;order=ZmFsc2U=">http://www.riksrevisionen.se/templib/pages/EArchiveItemPage___555.aspx?publicationid=2552&amp;order=ZmFsc2U=</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 Comment:</u></b> Government did not dispute researcher’s answer.</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</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:

The Swedish State Audit Institution (Riksrevisionen) 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. The only possible answer is "d," but if a "d" indicates non-transparency in the final index, then it is misleading.

e

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** I agree with the comment.

**Peer Reviewer Two Comment:**

**Government Comment:** Echoing the Government comment in OBI 2008: 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 since the "d" alternative includes the possibility of no auditing at all, which is not the case in Sweden.

**IBP Comment:** IBP editors chose answer "e" to maintain comparability across countries.

<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> <ul style="list-style-type: none"> <li>a. 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>b. 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>c. 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>d. No, the SAI does not maintain any formal mechanisms of communication with the public.</li> <li>e. Not applicable.</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The Swedish National Audit Office (Riksrevisionen) received more than 100 communications from the public in 2008.</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 Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <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.  It should be noted that many SAI's reports are not year-end audits but efficient audits which are published continuously.</p> <p><b><u>Researcher Response to this Question was "a"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b> A more appropriate response to this question would be "b," based on the explanation given in the researcher's comment above.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><b><u>Researcher Response:</u></b> I chose answer "b" because I think Peer Reviewer One is right.</p> <p><b><u>IBP Comment:</u></b> Based on a review of comments and further discussions with the researcher, IBP editors agreed on answer "b."</p>	<p>b</p>
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<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> See the Executives main budget proposal document – section 10.2.</p> <p><u>Comment:</u> The government also reports on audit recommendations and findings in the expenditure area documents of the Executive's Budget Proposal. The contents of the reports vary. I believe this question was rated "b" in OBI 2009. It should have been "a" since the question does not ask if the information reported on is extensive or not. It only asks if it is there.</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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</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 will be produced each year. The report is available at Riksrevisionen's homepage - Riksrevisionens Uppföljningsrapport 2009: <a href="http://www.riksrevisionen.se/upload/2712/URA__2009.pdf">http://www.riksrevisionen.se/upload/2712/URA__2009.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 Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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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)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

In the OBI 2008, I answered the below to this question, and having talked to the Defense Committee this year I find that the answer still holds:

"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 Parliamentary 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.

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 Parliament's 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 Defense Ministry answered that the FRA audit report is not secret and would be handed over to the Defense Committee should it ask for it."

Based on the comment above, I come to the conclusion that the best possible answer is "a."

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

## Government Comments: Section One

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

**Government Comment:** Regarding the mid-year review the peer reviewer has pointed to the Spring Fiscal Policy Bill as containing some elements of such a document. Since this is released in mid-April with outcomes for a maximum of three months of the budget year I would rather point to the follow up in the Budget Bill for year t+1 where there is a follow up of the current budget year as well. See:

<http://regeringen.se/content/1/c6/11/16/79/bc7025e7.pdf>

Chapter 5 pp 103-131: Forecast for main macroeconomic indicators are revised for the current budget year 2008.

Chapter 6: pp. 166-187: New forecasts and explanations for tax revenues for 2008

Chapter 7: pp. 227-231 A quite extensive follow-up on the expenditure side with new forecasts based on outcomes and related to the original for the year 2008.

Chapter 8: pp 239-260: New forecast for the budget balance, net lending and debt for the current budget year (2008)

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

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	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
<b><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?</i></b>						
	Pre-budget	<b>Executive's Budget Proposal</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	No <b>GC: Yes</b>	Yes	Yes	No
6. Free print copies available, mass distribution	No	No	No	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 <b>GC: Yes</b>	No	No	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.

**GC:** Government Comment

**Government Comment:** Since the publication "Finansplan och sammandrag – Särtryck ur budgetpropositionen för 2009" was printed and distributed through different channels and sent to the public upon request as well as its availability at the entrance of the Ministry of Finance I believe that it merits a "Yes" rather than a "No." Furthermore it was also translated into English and able to obtain why this should be changed to a "Yes."

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

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
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
<b><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?</i></b>					
	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 <b>GC: Yes</b>	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	No	NA	No	No
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.

**GC:** Government Comment

**Government Comment:** Regarding the enacted budget I believe that the possibility to request it from the parliament in printed form to a nominal cost could merit a Yes.