Sweden’s score of 87 out of 100 is substantially higher than the global average score of 45.
The Availability of Budget Documents Over Time

Sweden's score of 87 on the 2015 Open Budget Index is largely the same as its score in 2012.

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

Country Comparisons

Sweden's score of 48 out of 100 indicates that the public is provided with limited opportunities to engage in budget processes. However, this is higher than the global average score of 25.
The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

**Oversight by the Legislature**

The legislature provides adequate oversight during both the planning stage and the implementation stage of the budget cycle.

**Oversight by the Supreme Audit Institution**

The supreme audit institution provides adequate budget oversight.

Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate and has an adequate quality assurance system in place.

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**RECOMMENDATIONS**

**Improving Transparency**

Sweden should prioritize the following actions to improve budget transparency:

- Increase the comprehensiveness of the Executive’s Budget Proposal by presenting more information on the economic and functional classification of expenditures for the budget year.
- Increase the comprehensiveness of the Year-End Report by presenting information on planned versus actual performance.

**Improving Participation**

Sweden should prioritize the following actions to improve budget participation:

- Ensure the public is informed of the purpose of public budget engagements and provided with sufficient information to participate effectively.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to participate in audit investigations.

**Improving Oversight**

Sweden should prioritize the following actions to strengthen budget oversight:

- In both law and practice, ensure the legislature is consulted prior to the spending of contingency funds that were not identified in the Enacted Budget.
The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country’s questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Sweden provided comments on the draft Open Budget Questionnaire results.

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Further Information
Visit www.openbudgetsurvey.org for more information, including:
■ The Open Budget Survey 2015: Global Report
■ Individual datasets for each of the 102 countries surveyed.
■ A technical note on the comparability of the Open Budget Index over time.