Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2014 års ekonomiska vårproposition Prop. 2013/14:100 (English: Spring Fiscal Bill) and Tabellsamling makroekonomisk utveckling och offentliga finanser (English: Tables on the macroeconomic development and public finances).</td>
<td>2015</td>
<td>April 9, 2014</td>
</tr>
<tr>
<td>Executive's Budget</td>
<td>Budgetpropositionen för 2014 Prop.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Type</td>
<td>Description</td>
<td>Date</td>
<td>Version</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-------------------------------------------------------------------------------</td>
<td>------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>Report Type</td>
<td>Description</td>
<td>Year</td>
<td>Date</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------</td>
<td>------------------------</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>In year reporting on the national debt to be found on the web of Riksgälden (English: Swedish National Debt Office).</td>
<td>2014</td>
<td></td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Two documents: 1) The Spring Fiscal Bill: 2014 års ekonomiska vår proposition Prop. 2013/14:100 (English: Spring Fiscal Bill) and Tabellsmaling makroekonomisk utveckling och offentliga finanser (English: Tables on the macroeconomic development and public finances), and 2) Vårändringsbudget för 2014 (English: Spring Supplementary Budget 2014) and Excel: Tabell 1.1 Specifikation av ändrade ramar för utgiftsområden och ändrade anslag 2014 (English: Table 1.1 Specification of changed ceilings for the expenditure areas and changed appropriations for 2014).</td>
<td>2014</td>
<td>April 9, 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Part of the Pre-Budget Statement (Economic and Budget Policy Guidelines) is also available in English (April 9, 2014) at http://www.government.se/sb/d/574/a/238115 Part of the EBP (Budget Statement) is also available in English (October 24, 2103) at http://www.government.se/sb/d/574/a/223715 Supporting EBP 2 is also available in English (October 24, 2013) at http://www.regeringen.se/sb/d/108/a/23366 Supporting EBP 3 is available at http://www.regeringen.se/sb/d/2548/a/199285 The two first links to the Citizen’s Budget 2014 do not work. It is only possible to find reference to the Citizen's Budget 2015. The web media links no longer appear to relate to the 2014 budget. The Spring Fiscal Bill is the EBP and not a stand-alone mid-year review. However, this document includes a review of the year-to-date performance. The Spring Supplementary Budget is not a mid-year report. There is also a Fall Supplementary Budget, published on Sep 18, 2013. http://www.regeringen.se/sb/d/108/a/223710 The Audit Report for the Annual Report of the State 2013 is available at http://www.riksrevisionen.se/PageFiles/20127/Revisionsberättelse%20för%20Årsredovisning%20för%20staten%202013.pdf Audit reports are also available in English at http://www.riksrevisionen.se/en/Start/Audit-reports/.
### Sweden

#### Budget Documents
Tick box if answer to the questions is “yes”

<table>
<thead>
<tr>
<th></th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

- Pre-budget: Cost SEK 225. - Budget Proposal: SEK 450 kronor (volume 1). - Enacted Budget: SEK 30. - Citizen's Budget: There is not one citizen's budget, but several that together make up a citizen's budget - see my answer below and in the sources box in section 2b. Regarding a citizen's version of: - The Pre-budget Statement: See this written 5-minutes-to-read text and a one minute presentation of the pre-budget statement by the Minister of Finance: [http://www.regeringen.se/sb/d/2548/a/238033](http://www.regeringen.se/sb/d/2548/a/238033) See

Sources: Riksdagens tryckeriexpedition (Printing Office of the Parliament) provided the information about the possibility to get the documents in print and at what cost. Although affordable, few people would buy them since the docs are very easily accessible on the web and most people have access to a computer. - Pre-budget: Cost SEK 225. - Budget Proposal: SEK 450 kronor (volume 1). - Enacted Budget: SEK 30. - Citizen's Budget: There is not one citizen's budget, but several that together make up a citizen's budget - see my answer below and in the sources box in section 2b. Regarding a citizen's version of: - The Pre-budget Statement: See this written 5-minutes-to-read text and a one minute presentation of the pre-budget statement by the Minister of Finance: [http://www.regeringen.se/sb/d/2548/a/238033](http://www.regeringen.se/sb/d/2548/a/238033)
also this Excel sheet of the pre-budget under the headline "Ur 2014 års ekonomiska vårproposition" (English: From the Spring Fiscal Bill 2014) on this page: [http://www.regeringen.se/sb/d/2548/a/199285](http://www.regeringen.se/sb/d/2548/a/199285) - The Executive's Budget: See this short presentation of the figures in the budget proposal: [http://www.regeringen.se/sb/d/2548/a/223578](http://www.regeringen.se/sb/d/2548/a/223578) See also these two Excel sheets of the proposal under the headline "Ur Budgetpropositionen för 2014" (English: From the Budget Proposal 2014) on this page: [http://www.regeringen.se/sb/d/2548/a/199285](http://www.regeringen.se/sb/d/2548/a/199285) - The Executive's Budget again: See also the webmedia Budget Bill for budget year 2014 postings 175-185 on these two pages: [http://www.regeringen.se/sb/d/3209/action/showPrev](http://www.regeringen.se/sb/d/3209/action/showPrev) and [http://www.regeringen.se/sb/d/3209/action/showPage/page/10](http://www.regeringen.se/sb/d/3209/action/showPage/page/10) - The Enacted Budget: The enacted budget is written in an accessible way on the following webpage and there is an audio option attached on the same page making it accessible to people who are visually impaired: [http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/Statsbudget-for-2014_H101FiU10/](http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/Statsbudget-for-2014_H101FiU10/). See also this summary of the Parliament’s process of reaching the decision to enact the budget: [http://www.regeringen.se/sb/d/2548/a/224563](http://www.regeringen.se/sb/d/2548/a/224563)

**Comments:** The link provided above to the Executive's Budget Proposal ([http://www.regeringen.se/sb/d/16886/a/223709](http://www.regeringen.se/sb/d/16886/a/223709)) leads to a webpage on which the Proposal is divided into chapters/documents that cover: * An introduction (the first two documents on the page), * The 27 expenditure areas, and * The off budget pension system. When references are made to a Budget Bill expenditure area or document in the survey answers, those references can be found on that one webpage.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Pre-Budget Statement is available at [http://www.regeringen.se/sb/d/108/a/238074](http://www.regeringen.se/sb/d/108/a/238074). The link to the 5-minute read out is no longer functional for the 2014 budget. The EBP is available at [http://www.regeringen.se/sb/d/16886/a/223709](http://www.regeringen.se/sb/d/16886/a/223709). The link to the short presentation and the web media Budget Bill are no longer functional for the 2014 budget. The links all refer to 2015 at this point in time (October 2014). The link to the Parliamentary process for the Enacted Budget is no longer active.

---

**Table 2b. Details about Availability**

**Sweden**

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public</strong></td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>------------------------------------------------------------------------</td>
<td>-----</td>
<td>----</td>
<td>-----</td>
<td>----</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Actual expenditures (not available in soft copy):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="https://www.riksgalden.se/sv/omriksgalden/statsskulden/">https://www.riksgalden.se/sv/omriksgalden/statsskulden/</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1) <a href="http://www.regeringen.se/sb/d/18202/a/238074">http://www.regeringen.se/sb/d/18202/a/238074</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2) <a href="http://www.regeringen.se/content/1/c6/19/92/85/4495d5b.xlsx">http://www.regeringen.se/content/1/c6/19/92/85/4495d5b.xlsx</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3) <a href="http://www.regeringen.se/sb/d/18202/a/238075">http://www.regeringen.se/sb/d/18202/a/238075</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4) <a href="http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx">http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt (not available in soft copy):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><a href="http://www.regeringen.se/sb/d/18210/a/238778">http://www.regeringen.se/sb/d/18210/a/238778</a></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

**Sources:** In-year reports are fully accessible on the web but are not available in hardcopy. Riksdagens tryckeriexpedition (Printing Office of the Parliament) provided the information about the possibility to get Year-end and Audit reports in print and at what cost. And as pointed out in section 2a, although affordable, few people would buy the docs since they are accessible on the web and most people have access to a computer. - In-year 1: Monthly actual expenditures not available in print. Source: Email exchange (15 April 2014) with Ann-Sofi Öjemark, Registrator, Ekonomistyrningsverket (English: Swedish National Financial Management Authority), but fully accessible on the web. - In-year 2: The monthly reporting on the national debt is not available in print but fully available on the web. Riksgälden (English: Swedish National Debt Office) has decided to not print for environmental friendly reasons. Source: Email and phone conversation with Robert Andersson (16 April 2014), Communicator at Riksgälden. - Mid-year: 1) The Pre-budget Statement costs SEK 225 in hard copy, and 2) the Spring Supplementary Budget costs SEK 30. Source: Riksdagens ordemottagning, email exchange on 15 April and 26 June 2014, email: ordemottagningen@riksdagen. - Year-end: Costs SEK 175 in hard copy. Source: Riksdagens ordemottagning, email exchange on 15 April 2014, email: ordemottagningen@riksdagen - Audit: The yearly audit reports can be ordered in print, and at no charge, on this web page: http://www.riksrevisionen.se/rapporter/Rapporter/Arliga-rapporter/Riksrevisorernas-arliga-rapport-2014/ Regarding the citizen's version of the docs: - In-year: When the monthly actual expenditures are published the Swedish National Financial Management Authority issues a press release I would call a citizen's version - see for example this one: http://www.esv.se/2/Press/Nyheter-och-pressmeddelanden/2014/Overskott-i-statens-budget-i-februari/ - Mid-year: See this written 5-minutes-to-read text and a one minute presentation of the Spring Fiscal Bill by the Minister of Finance: http://www.regeringen.se/sb/d/2548/a/238033 - Year-end: It starts off with a four page summary of the document. It is an accessible overview in my eyes and should count as a citizen's version. See: http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf - Audit: The answer to the question of whether there is a citizens version of the Audit document is a judgement call. There is a pressrelease that summarises the major issues in the Audit report - see http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/Nyheter1/2014/Arliga-rapporter/ However, it does not make an overview of the Audit as a whole... but in my opinion the Audit report itself does that - see http://www.riksrevisionen.se/PageFiles/20169/RiR_%C%85RA_2014_Anpassad.pdf The Audit report is in itself is written in an accessible way and gives a very good overview of all the audit work done related to the past budget year (in this case 2013). I am therefore saying yes to the question of whether there is a citizen's version.
Regarding the Mid-term Report: Each year - in OBS 2006 to 2012 - I have rated Sweden as "d", i.e. as not having a mid-term report. The rating has been based on the fact that there is no such report that covers the first six months of the budget year. The six month rule has been part of the OBS definition of what is a mid-term report. In this OBS 2015 IBP has relaxed the 6 month rule, which means that the Swedish Vårpropositionen (Spring Fiscal Bill) and Vårtilläggsbudgeten (Spring Supplementary Budget) can be used, since they fit the mid-term report definition. They are both released in April each year (on 9 April in 2014). I should also add that in all the 2006-2012 OBS's I have used the Spring Fiscal Bill as the Pre-Budget Report. With IBP approval, this OBS 2015 still does so - i.e. in the OBS 2015 the Spring Fiscal Bill is used as the Pre-budget as well as the Mid-term.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The link to the 5 minute read of the Spring Fiscal Bill is no longer functional.

---

**Table 3. When Are the Key Budget Documents Made Available to the Public?**

**Sweden**

**Pre-Budget Statement:** When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

**Executive Budget Proposal:** When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

**Enacted Budget:** When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report:** When are In-Year Reports made available to the public?

- 100. Every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public
### Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.</td>
<td>Six weeks or less after the mid-point</td>
</tr>
<tr>
<td>67.</td>
<td>Nine weeks or less, but more than six weeks, after the mid-point</td>
</tr>
<tr>
<td>33.</td>
<td>More than nine weeks, but less than three months, after the mid-point</td>
</tr>
<tr>
<td>0.</td>
<td>Does not release to the public, or is released more than three months after the mid-point</td>
</tr>
</tbody>
</table>

### Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67.</td>
<td>Nine months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33.</td>
<td>More than 9 months, but within 12 months, after the end of the budget year</td>
</tr>
<tr>
<td>0.</td>
<td>Does not release to the public, or is released more than 12 months after the end of the budget year</td>
</tr>
</tbody>
</table>

### Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

<table>
<thead>
<tr>
<th>Score</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100.</td>
<td>Six months or less after the end of the budget year</td>
</tr>
<tr>
<td>67.</td>
<td>12 months or less, but more than 6 months, after the end of the budget year</td>
</tr>
<tr>
<td>33.</td>
<td>More than 12 months, but within 18 months, after the end of the budget year</td>
</tr>
<tr>
<td>0.</td>
<td>Does not release to the public, or is released more than 18 months after the end of the budget year</td>
</tr>
</tbody>
</table>

**Sources:** The budget year starts on January 1st. These are the release months/dates - they should be released by: Pre-budget: 15 April Executive: 20 September Enacted: End December Mid-year: 15 April Year-end: 15 April Audit: May/June The months above are kept to in practice (including the budget documents referred to in this survey) and according to paragraph 2 in: http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Kungorelse-1974153-om-beslu_sfs-1974-153/ and http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203_sfs-2011-203/

**Comments:** Regarding the Mid-term (see also part 1 of this OBS questionnaire): Since the documents now used as the Mid-term report are the Spring Fiscal Bill and Spring Supplementary Budget, the answer to the above is not really accurate. The only answer possible in relation to the Mid-term is “Six weeks or less after the mid point”. But in fact the two mentioned documents are released in April (by 15 April, and 9 April in 2014) and that is at least 10 weeks before the mid point.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

### Table 4. General Questions

<table>
<thead>
<tr>
<th>Sweden</th>
<th>YES/NO</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If yes, additional information; If no, please note N/A in the text box.</td>
</tr>
<tr>
<td>The Government Finance Policy and State Finances:</td>
<td></td>
</tr>
</tbody>
</table>
Is there a website or web portal for government fiscal information?

- Yes
- No

[http://www.regeringen.se/sb/d/2548;jsessionid=aUZ9mpY69zCe](http://www.regeringen.se/sb/d/2548;jsessionid=aUZ9mpY69zCe)

Swedish National Financial Management Authority:

Is there a law (or laws) guiding public financial management?

- Yes
- No

Budgetlag 2011:203 (English: Budget Law):

Are there additional laws regulating:
• Access to information?
• Transparency?
• Citizens participation?

- Yes
- No

The Constitution includes four parts of which one covers access to information and another freedom of expression. See more in the box below.


**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Offentlighetsprincipen (principle of public access) is available in Swedish at [http://www.regeringen.se/sb/d/504/a/3029](http://www.regeringen.se/sb/d/504/a/3029) and [http://www.regeringen.se/sb/d/16875/a/208071](http://www.regeringen.se/sb/d/16875/a/208071)

**Section 2. Comprehensiveness of the Executive's Budget Proposal**

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?
A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Sweden

B.

Score: 67

Sources: Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx ... and the Letters of Appropriations (Regleringbrev) mentioned in the comment box below are found on the Swedish National Management Authority's (Ekonomistyrningsverket) webpage: http://www.esv.se/Verktyg--stod/Statsliggaren/ However, the Letters cannot be taken into account since they are not released in relation to the September Budget Bill, which this question is about. They are released after the Enacted Budget is decided upon by Parliament in December.

Comments: The Budget Bill contains proposals on the coming year’s distribution of resources divided into 27 expenditure (utgiftsområden) and 48 policy areas (politikområden). The latter are sub-divisions of the expenditure areas. Many of those areas can be linked to a specific administrative unit based on their title (which is why I rate the question a “b”), but they are not explicitly presented by Ministry, Department 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 by administrative unit, but since at least two thirds can be easily linked to an administrative unit by its name the question merits a “b” rating. In the OBI 2008, the IBP selected answer “b” to maintain consistency with the criteria used for selecting answers across countries, based on the above information - and I rated it “b” in the OBI 2010 and 2012. It is reasonable to rate the question the same this time.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Sweden

A.

Score: 100
Sources: Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: [http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx](http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx)

Comments: The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and 48 policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG - [http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4](http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4)). However, a functional classification of the budget proposal is made by Statistics Sweden ex-post the release of the proposal.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Sweden

B. Score: 0

Sources: See "Specifikation av budgetens utgifter och inkomster 2014" (Specification of the budget expenditures and incomes 2014) on this webpage: [http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx](http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx) See the COFOG classification on Statistiska Centralbyråns (Statistics Sweden) web: [http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__NR__NR0103__NR0103E/NR0102T08A/?rxid=572d506d-d2cf-40f6-8e19-c9167d49c213](http://www.statistikdatabasen.scb.se/pxweb/sv/ssd/START__NR__NR0103__NR0103E/NR0102T08A/?rxid=572d506d-d2cf-40f6-8e19-c9167d49c213)

Comments: The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and 48 policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG). The rating of this question is therefore a "b". However, a COFOG functional classification (see the sources box above) of the actual spending is made by Statistics Sweden (since it is actual spending it is of course made ex-post the Budget Bill). The COFOG classification is done in relation to the publication of actual spending in the 3rd quarter of the following year - i.e. the year 2013 COFOG classification will be ready at the end of November 2014. The COFOG classification is used to make public sector comparisons between countries, since what is considered the public sector can differ between countries. See the Eurostats web: [http://epp eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/data/database](http://epp eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/data/database)

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Sweden

B.

Score: 0

Sources: Budget Bill for the financial year 2014: http://www.regeringen.se/sb/d/16886/a/223709 Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx Economic classifications are not found in the above documents.

Comments: The expenditures are not classified by economic classification (as defined in the IMF 2001 Government Finance Statistics Manual) in the Budget Bill. The stated reason for this is to give the agencies financial flexibility. By not dividing the agencies’ yearly appropriations into different expenditure categories, the agencies can carry forward unspent balances from one fiscal year to another. They can also borrow against the following year’s appropriation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Sweden

B.

Score: 0

Sources: Budget Bill for the financial year 2014: http://www.regeringen.se/sb/d/16886/a/223709
006. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx

Comments: The 27 expenditure areas of the Budget Bill are divided into 48 policy areas. The expenditures are presented in relation to the policy areas in the document mentioned in the sources box above - and the more than 500 appropriations (anslag) to the agencies (myndigheter) are at the program-level.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Multi-year expenditure estimates are presented per expenditure area for 2014 (the budget year), 2015, 2016 and 2017.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: Expenditure area 21 "Energi" (Energy), table 2.1 "Utgiftsutveckling inom utgiftsområde 21 Energi" (Expenditure development within expenditure area 21 Energy) on page 10: http://www.regeringen.se/content/1/c6/22/37/09/617056ab.pdf

Comments: Yes, 2014 (budget year), 2015, 2016 and 2017 estimates for programs in all expenditure areas are presented. See the example from the expenditure area of Energy provided in the source box.
009. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
D. No, individual sources of tax revenue are not presented.
E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx (see the inkomster/incomes sheet)

Comments: The sources of all tax revenue are identified individually.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: Specifikation av budgetens utgifter och inkomster 2014 (Specification of the budget expenditures and incomes 2014) on this webpage: [http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx](http://www.regeringen.se/content/1/c6/19/92/85/b6ece3fa.xlsx)

Comments: The sources of all non-tax revenue are identified individually.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Sweden

A.

Score: 100


Comments: Yes, estimates of revenue are presented by category in the table mentioned above for 2014 (the budget year) and 2015, 2016 and 2017.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: Yes, estimates for individual sources of all revenue are presented in the table mentioned above for 2014 (the budget year) and 2015, 2016 and 2017.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
Sweden

A. Score: 100


Comments: Yes, all three estimates related to government borrowing and debt are presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See section 3 of expenditure area 26 “Räntor på Statsskulden” (Interest on the State debt): http://www.regeringen.se/content/1/c6/22/37/09/abecc773.pdf * Interest rates: see section 3.1 “Räntor på statsskulden” (State debt interest rates) on page 11, and section 3.2 including table 3.2 "Utgiftsmässiga statsskuldsräntor" (State debt interest rate expenditures) on page 12. * Maturity: See section 3.3.2 "Ränte- och valutakursutveckling" (Interest and exchange rate development) and 3.3.3 "Upplåning"
(Borrowing) on page 15. * Internal or external: See diagram 3.2 “Utgiftsmässiga statsskuldsräntor 2012–2017” (State debt interest expenditures 2012-2017) on page 12, and diagram 3.5 "Statsskuldens fördelning på instrument" (State debt distribution on different instruments) on page 15. * Additional information: See the section 3.

**Comments:** Yes, information beyond the core elements is presented.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** No detailed analysis is provided on the breakdown of debt by initial maturity in the references provided. More details are provided by Riksgälden on a monthly basis at e.g., https://www.riksgalden.se/PageFiles/20839/Statsskulden%20maj%202014.pdf

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

**Sweden**

**A.**

**Score:** 100

**Sources:** See section 4 “Den makroekonomiska utvecklingen” (The macroeconomic development) starting on page 147 in http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf * Nominal GDP and real GDP growth: see section 4.1 and 4.2, and the following examples: section 4.1.2 and 4.2.2 on "BNP" (GDP) page 150 and 168 respectively, and diagram 4.14 “Nyckeltalstabell” (Table of key figures) on page 168. * Inflation rate: section 4.1.5, page 162. * Interest rates: section 4.1.6, page 166. See also these, regarding GDP, in the following Budget Bill related document: http://www.gov.se/content/1/c6/19/92/85/719b3a26.xls : * Nominal GDP level: See tab 10 "Bruttonationalinkomst (BNI)" (GDI). Nominal GDP is presented in the table. * Real GDP growth: See tab 2 "Försörjningsbalans" (Supply balance sheet).

**Comments:** Based on the information provided in the sources box I rate this question an "a". It can also be added that the Spring Fiscal Policy Bill is the main budget document presenting the macroeconomic forecast.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: Sensitivity analysis exists for: * Interest rates: see section 3.2 of expenditure area 26 “Statsskuldsräntor” (Interest on State debt): http://www.regeringen.se/content/1/c6/22/37/09/abec773.pdf * Real GDP growth and interest rates: See section 4.3 “Risker och alternativscenarier” (Risks and alternative scenarios) on page 2 in http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf See for example: - Discussion on GDP under the sub-title "Risker omgärder prognosen för hushållens konsumtion" (Risks relate to the prognosis of the consumption of households) on page 172. - Discussion about interest rates in section 4.3.2 "Alternativscenario 1: Högre räntor i omvärlden" (Alternative scenario 1: Higher interest rates in other countries), page 172. * Inflation - see the following sections in http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf: - Section 4.1.5 and 4.2.4 “Löner och inflation” (Salaries and inflation). - "Alternativscenario 2 En starkare omvärldsförändran och högre konsumentförtroende" (Alternative scenario 2 A stronger demand from other countries and higher consumer trust), page 17. - Section 4.4 "Huvudsakliga revideringar jämfört med 2013 års ekonomiska vårproposition" (Main revisions in comparison with the 2013 Spring Fiscal Bill", page 174. Example of other sensitivity analysis: See the sub-title "Utvecklingen på arbetsmarknaden är viktigast för hur skatteintäktaerna utvecklas" (The developments in the labour market are important for how the tax incomes develop) on page 532 in this Budet Bill document: http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf

Comments: I believe the extent to which the government includes sensitivity analyses has improved since the OBS 2012. This time around, the question merits an "a" in an international comparison (it was a "b" in the OBS 2012). It should be added that the Spring Fiscal Bill is the Swedish budget cycle document document with the most extensive macroeconomic analysis.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Sweden

A. 

Score: 100


Comments: Yes, there are both expenditure estimates and a narrative.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Sweden

A. 

Score: 100


Comments: Yes, there are both expenditure estimates and a narrative.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Switzerland

B.

Score: 67


Comments: The administrative and functional is covered (see my earlier responses to questions 1 and 2) in relation to BY-1 expenditures, but not the economic classification since it is not done (see my answer to question 4).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
D. No, expenditures are not presented by program for BY-1.
E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See expenditure area 8 "Migration", table 2.1 "Utgiftsutveckling inom utgiftsområde 8" (Expenditure development within expenditure area 8) on page 9 in: http://www.regeringen.se/content/1/c6/22/37/09/0fdbd8ab.pdf

Comments: Yes, BY-1 is accounted for by programs in each of the expenditure area Budget Bill documents. In the sources box an example from the expenditure area of Migration is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: All of the individual programs are also presented (without details) in http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
C. Not applicable/other (please comment).

Sweden

A. Score: 100
Q22. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Sweden

B.

Score: 67


Comments: Expenditure estimates for 2012 (2014 is the budget year) are presented by administrative and functional (see my answer to question 1 and 2), but not by economic classification (see my answer to question 4).
023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
D. No, expenditures are not presented by program for BY-2 and prior years.
E. Not applicable/other (please comment)

Sweden

A

Score: 100

Sources: Expenditure area 21 “Energi” (Energy), table 2.1 “Utgiftsutveckling inom utgiftsområde 21 Energi” (Expenditure development within expenditure area 21 Energy) on page 10: http://www.regeringen.se/content/1/c6/22/37/09/617056ab.pdf

Comments: Yes, programs accounting for all expenditures are presented for 2012 for all expenditure areas (2014 is the budget year), See the example from the expenditure area of Energy provided in the source box.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Again, all programs are presented in http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf

024. In the Executive’s Budget Proposal 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).

Sweden

A
**Score:** 100

**Sources:** Expenditure area 21 "Energi" (Energy), table 2.1 "Utgiftsutveckling inom utgiftsområde 21 Energi" (Expenditure development within expenditure area 21 Energy) on page 10: http://www.regeringen.se/content/1/c6/22/37/09/617056ab.pdf

**Comments:** For all expenditure areas the year 2012 (2014 is the budget year) is presented for which all expenditures reflect actual outcomes. See the example from the expenditure area 21, Energy, in the sources box above.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
**Comments:** Again, all programs are presented in http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf

---

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

**Sweden**

**A.**

**Score:** 100


**Comments:** Yes, revenue estimates for 2013 (budget year is 2014) is presented by category. See the example in the sources box.

**GOVERNMENT REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**
**Opinion:** Yes, I agree with the score and have no comments to add.

---

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: Yes, individual sources of revenue for 2013 (budget year is 2014) is presented for all revenue. See the example in the sources box.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: Yes, revenue estimates for 2013 (budget year is 2014) have been updated from the original enacted levels.
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Yes, revenue estimates for 2012 (budget year is 2014) and 2008-2011 are presented by category. See the example in the sources box.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
D. No, individual sources of revenue are not presented for BY-2 and prior years.
E. Not applicable/other (please comment).
Sweden

**A.**

**Score:** 100


**Comments:** Yes, individual sources of revenue accounting for all revenue are presented for 2012 (budget year is 2014) and 2008-2011. See the example in the sources box.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

**030. In the Executive's Budget Proposal 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).

Sweden

**B.**

**Score:** 67


**Comments:** The most recent year presented for which all revenues reflect actual outcomes is 2011 (2014 is the budget year). See the sources box example.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: Yes, information beyond the core elements is presented for government debt. See the sources box above.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Additional details on public debt are provided on a monthly basis by Riksgälden (Swedish National Debt Office) going back to
032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures 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 government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Sweden

A. Two years prior to the budget year (BY-2).

Score: 100


GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Sweden

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

Comments: The pension program is the only extra-budgetary fund. In the Budget Bill documents mentioned in the sources box above, a statement of the program's purpose and estimates are presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Sweden

A. Yes, central government finances are presented on a consolidated basis.

Score: 100

Sources: See the Budget Bill document: “Förslag till statens budget för 2014, finansplan och skattefrågor” (Proposed State budget for 2014, financial plan and tax issues): http://www.regeringen.se/download/c4d88fcf.pdf?major=1&minor=223709&cn=attachmentPublDuplicator_1_attachment At the bottom of table 8.3 "Utgifter per utgiftsområde 2012-2017", on page 563 in the above document, there is information about the pension program (which shows that it is off-budget and the information is presented together with off-budget information). In the above Budget Bill document and this one "Regeringens proposition 2013/14:1" (The government's proposition 2013/14:1) information about the pension programme is integrated in the text: http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf Then there is also the Budget Bill document “Ålderspensionssystemet vid sidan av budgeten” (The pension system on the side of the budget) section 1.
http://www.regeringen.se/content/1/c6/22/37/09/4fb7bf5d.pdf

Comments: If you do a word search for "Ålderspensionssystem" (Pension fund) in the "Förslag till statens budget för 2014, finansplan och skattefrågor" document mentioned in the source box above, you will see that the off- and on-budget information is presented through out on a consolidated basis. And then there is also the separate document "Ålderspensionssystemet vid sidan av budgeten" also mentioned above.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See transfers to the municipalities in the expenditure area 25 Budget Bill document “Allmänna bidrag till kommuner” (General contributions to municipalities): http://www.regeringen.se/content/1/c6/22/37/09/ddfc969e.pdf

Comments: In the document mentioned in the sources box there are estimates of the intergovernmental transfers to the municipalities and a related narrative discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The inter-governmental transfers are also presented in table 8.3 http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: Three examples: 1) The whole of "Bilaga 3 Ekonomisk jämställdhet mellan kvinnor och män" (Appendix 3 Economic equality between women and men), page 207 (which is the document’s page, not the number on the appendix page itself) in the following Budget Bill document: http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf 2) Headline "Åtgärder som främjar barns och ungas hälsa" (Measures that promote the health of children and young people) on page 36, or 4.6.6 "Hälso- och sjukvård till personer som vistas i Sverige utan tillstånd" (Health and medical care to persons in Sweden without permission) on page 47. in this Budget Bill health expenditure area 9 document: http://www.regeringen.se/content/1/c6/22/37/09/939ca818.pdf 3) Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age): http://www.regeringen.se/content/1/c6/22/37/09/b617a12d.pdf including: * Diagram 3.2 "Antal och andel personer med inkomstgrundad pension och garantipension" (Number and share of people with income based pension and guarantee pension) on page 14. * Table 3.5 "Utvecklingen av andel och antal pensionärer med bostadstillägg (BTP) samt medelbelopp" (Development of share and number of retired people with housing subsidies, and average amounts), on page 15. Expenditure area 12 "Ekonomisk trygghet för familjer och barn" (Economic security for families and children), including diagram 3.2 "Den ekonomiska familjepolitikens andel" (The economic family policy share), on page 15: http://www.regeringen.se/content/1/c6/22/37/09/57378fb7.pdf av disponibel inkomst per konsumtionsenhet för individer i barnhushåll 2012. Individer 0–64 år

Comments: Based on the examples above I have rated this question an "a".

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Sweden

B.

Score: 67

Sources: Expenditure area 22 "Kommunikationer" (Communications) section 3.7, page 68: http://regeringen.se/content/1/c6/17/55/29/542cd9c9.pdf

Comments: The transfers to public corporations are accounted for in each expenditure area document of the Budget Bill. For example in the document mentioned in the sources box above.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Transfers to public corporations are not described in any detail, but only presented as a lump sum under the table Utgiftsområde 24 Näringsliv in Bilaga 1 "Kapitalinsatser i statliga bolag" (capital investment in public companies) page 17. http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcd.pdf No additional details are provided in http://www.regeringen.se/content/1/c6/24/83/43/7179eeba.pdf above and beyond the total allocation.

RESEARCHER'S RESPONSE

I agree with the peer reviewer.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Sweden

E.
039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: Some information is presented, but it is not very detailed - see section 9.3, page 613 in http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf.

Comments: Financial assets and liabilities are not primarily accounted for in the Executive's Budget Proposal. They are accounted for in the Year-End Report, and also in the Spring Fiscal Bill. There is not enough information in the Budget Bill, in the form of a listing of the financial assets or an estimate of their value to rate this other than a "c".

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)
A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: Section 9 “Fastighetsförvaltning” (Real estate administration) in the Budget Bill expenditure area 2 document, “Samhällsekonomi och finansförvaltning” (Socioeconomical and financial administration) on page 123: http://www.regeringen.se/content/1/c6/22/09/7fdcbf11.pdf Section 3.6 “Vissa frågor angående förvaltningen av statligt ägda företag” (Certain questions regarding the administration of State owned companies) in the Budget Bill expenditure area 24 document, "Näringsliv“ (Economic business life) on page 61: http://www.regeringen.se/content/1/c6/23/09/16af604b.pdf

Comments: The information is not extensive in the way a rating "a" would require. Therefore a rating "b" is given.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.
Suggested Answer: c.

Comments: Our opinion is that some information is excluded in the Executive Budget. Therefore a "c" is more accurate. A more complete picture over the government financial and non financial assets are found in the Government annual report (source: http://www.regeringen.se/sb/d/18210/a/238778 page 151)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER’S RESPONSE

I agree with the government peer reviewer and have changed my answer to "c".

041. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Sweden
E.

Score: 0


Comments: Expenditure arrears is not an issue in Sweden.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive’s Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: The information is found in “Årsredovisning för Staten” (Year end report), not in the Budget Bill.

Comments: Information on contingent liabilities are not found in the Executive’s Budget Proposal (with the exception of one or two odd sentences that mentions it). It is found in the Year-End Report (Årsredovisning för staten 2013): http://www.regeringen.se/sb/d/18210/a/238778 * See the table on page 5 ”Nykeltal för det ekonomiska utfallet” - and at the last row there is the headline “Garantiförbindelser”, * See the balance sheet in table on page 7 (“Kapital och skulder” - and at the last row there is “Garantiförbindelser”, Övriga ansvarsförbindelser) * Notes 53 “Garantiförbindelser” and 54 “Övriga ansvarsförbindelser” on pages 217 and 219. * Also see section 5 “Redovisning och riskanalys av statliga garantier och krediter”. However, the question is asking about the Budget Bill, not the Year End Report, and the answer is therefore a “d”.

GOVERNMENT REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: http://www.regeringen.se/download/c4d88fcf.pdf?major=1&minor=223709&cn=attachmentPublDuplicator_1_attachment
Information on contingent liabilities are presented on page 643 in the document above from the Executive Budget proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

I agree with the government peer reviewer

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: See the Budget Bill document "Regeringens proposition 2013/14:1" (The Government's proposal 2013/14.1):
http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf * Section 9.2.2 "Ålderspensionssystemet" (The pension system), page 611.
* Tables that give information on projections related to the pension system: - Table 9.10 "Ålderspensionssystemets inkomster och utgifter 2012–2017" (The pension system's incomes and expenditures 2012-2017) on page 611, and - Table 22 "Ålderspensionssystemet" (The pension system) on page 205 (please note that it is the document's page, not the page written on the page the table is on). Then there is also the Budget Bill document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget":
http://www.regeringen.se/sb/d/16886/a/223709

Comments: The Budget Bill sources refered to in the box above contain some macroeconomic and demographic assumptions, and discussion of fiscal implications and risks. However, none of the projections cover 10 years. They cover the years up to 2017. The rating of the question is that it excludes core elements, "c". Other thoughts on where to find information about the pension system: Some more information about the pension system is accounted for in the "Årsredovisning för staten 2013" (Year-End Report 2013), but it does not cover 10 years of projections: http://www.regeringen.se/sb/d/18210/a/238778 See for example the balance sheet, section and table 3.2 "Balansräkning", page 151 (within the table look for headline "Kapital och skulder" (Capital and debts) - “Avsättningar för pensioner och
liknande förpliktelser" (Depositions regarding pensions and other liabilities). See also section 2.4.31 "Äldersonspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget). See also the publication of the Swedish Social Insurance Administration (Försäkringskassan) called “Pensionssystemets Årsredovisning 2013”: http://secure.pensionsmyndigheten.se/download/18.70e56c27145a7fd9582774f0/1396947748740/%C3%85rsredovisning_2013.pdf The following webpage of the Swedish Pensions Agency also provides good information: http://www.pensionsmyndigheten.se/Statistik.html

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Yes, information beyond the core elements is presented in the Spring Budget Bill. See chapter 11 http://www.regeringen.se/sb/d/108/a/238074

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


RESEARCHER'S RESPONSE

I see the government peer reviewer’s point but the Spring Fiscal Bill (presented in April) is not an Executive Bill (presented in September) document. I would like to keep my rating.

IBP COMMENT

We agree with the researcher.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Sweden

E.

Score: 0

Sources: -

Comments: Sweden does not receive donor assistance. However, the country pays fees to, and receives contributions from, the EU budget. The fees are presented in the Budget Bill expenditure area 27 document "Avgiften till Europeiska unionen" (The fee to the European Union): http://www.regeringen.se/content/1/c6/22/37/09/7ba48c4a.pdf Sweden provides donor assistance, and that is covered in the Budget Bill expenditure area 7 "Internationellt bistånd" (International assistance): http://www.regeringen.se/content/1/c6/22/37/09/c602b5d3.pdf

GOVERNMENT REVIEWER
045. Does the Executive’s Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: New proposed tax expenditures are presented in the Budget Bill, section 6 "Skattefrågor" (Tax issues).
http://www.regeringen.se/content/1/c6/22/37/09/d602dd5b.pdf

Comments: An example of a tax expenditure (in the document mentioned in the sources box above) is what is presented in section 6.2 “Förstärkt jobbskatteavdrag och sänkt statlig inkomstskatt” (Enhanced labour tax deduction and lowered State income tax), on page 204. Section 6.2 contains statements of rationale, listing of beneficiaries, and estimates of revenues foregone (in terms of what extra part of its income the beneficiaries get to keep... and thus not the State). Other new proposed tax expenditures are also presented in the same way.
D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Sweden

E.
Score: 0


Comments: I rated this question an "e" in OBS 2012 after the peer review comments and a round of discussions with IBP. According to the law mentioned in the sources box above (Lag om statsbudget, § 17), the general principle is that revenues should not be earmarked. The most relevant answer is therefore an "e". An exception is the pension fund fee (Ålderspensionsavgiften), of which the major part is directed to the “AP-fond.”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Sweden

A.
Score: 100

Sources: See for example: The justice sector expenditure area 4 Budget Bill document, section 2.3 "Mål för utgiftsområdet" Goal of the expenditure area", page 13: http://www.regeringen.se/content/1/c6/22/37/09/2a17ed79.pdf The education and University sector expenditure area 16 Budget Bill document, section 3.3 "Mål för utgiftsområdet" Goal of the expenditure area", page 33:
**Comments**: Goals are specified for each policy area of the Budget Bill. The explanations of the links between the goals and the budget must be said to be extensive in an international perspective.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

**Sweden**

**A.**

**Score**: 100

**Sources**: See the same examples presented in relation to question 47: The justice sector expenditure area 4 Budget Bill document, section 2.3 "Mål för utgiftsområdet" Goal of the expenditure area", page 13: [http://www.regeringen.se/content/1/c6/22/37/09/2a17ed79.pdf](http://www.regeringen.se/content/1/c6/22/37/09/2a17ed79.pdf) The education and University sector expenditure area 16 Budget Bill document, section 3.3 "Mål för utgiftsområdet" Goal of the expenditure area", page 33: [http://www.regeringen.se/content/1/c6/22/37/09/7f6c12ab.pdf](http://www.regeringen.se/content/1/c6/22/37/09/7f6c12ab.pdf)

**Comments**: The goals are general and formulated in a way that they relate to a multi-year period and there is a narrative discussion.

**GOVERNMENT REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.
049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on inputs to be acquired are not presented.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See for example the Budget Bill: * Expenditure area 1 "Rikets styrelse" (State government) and its subtitle "Anställda inom Kungl. Hovstaterna" (Employees within the Royal Court) on page 18. * Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age), section 3.3. and the subtitle "Bostadstillägg betalas till allt färre men har en avgörande betydelse för pensionärer med små marginaler "Housing subsidies paid to fewer, but his significant for retired people with lesser means", on page 15.

Comments: Yes, non financial data are provided for each program within all expenditure areas. See examples in the sources box above.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: http://www.riksdagen.se/sv/Dokument-Lagar/Forslag/Propositioner-och-skrivelser/ H1031d13/?text=true

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Sweden

A.
Score: 100

Sources: Examples of nonfinancial data on outputs and outcomes * The justice sector expenditure area 4, section 2.5 "Resultatredovisning" (Results statement), on page 25 and forward among other speaks about outcomes such as increased confidence in the justice sector and peoples' feelings of increased security. * The expenditure area 4 "Allmän miljö- och naturvård" (General environmental and nature preservation), section 3.5 "Resultatredovisning" (Results statement), on page 16 and forward among other speaks about outputs such as written deliberations, proposals and reports developed.

Comments: In the OBI 2012 I rated this question a “b”. It seems the Budget Bill results reporting has significantly improved since then and I believe a rating “a” is now the correct one. See the two examples in the sources box above. The examples reflects the output/outcome reporting of the Budget Bill as a whole.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Sweden

B.

Score: 67

Sources: Examples: * Expenditure area 16 "Utbildning och universitetsforskning" (Education and university research), table 3.4 "Mål och indikatorer för utgiftsområde 16" (Goals and indicators for expenditure area 16), on page 35: http://www.regeringen.se/content/1/c6/22/37/09/7f6c12ab.pdf * Expenditure area 22 "Kommunikationer" (Communications), table 4.3 "Indikatorer på måluppfyllelse" (Indicators of accomplished goals) on page 110: http://www.regeringen.se/content/1/c6/22/37/09/64a51751.pdf

Comments: In the OBS 2012 I rated this question a “b” and said that 16 out of the 27 expenditure areas contained targets (I believe that is the best way I can assess this question). This year I estimate that 22 out of the 27 does so, which is a significant improvement (see examples in the sources box above). The expenditure areas where I cannot seem to find any explicit targets are: * Expenditure area 3 "Skatt, tull och exekution" (Taxes, customs and execution). * Expenditure area 7 "Internationellt bistånd" (International Assistance). * Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age). * Expenditure area 15 "Studiestöd" (Education subsidies). * Expenditure area 27 "Avgiften till Europeiska unionen" (Fee to the European Union". Based on the significant improvement I would be inclined to rate this question an “a” in this OBS 2015. However, looking at the wording of answer “a” it would not be correct since there are expenditure areas that I say have no performance targets presented in the Budget Bill. The rating for OBS 2015 thus remains a "b".
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Poverty is of a more relative than absolute kind in Sweden. Having that said the answer to this question is "a": Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion. Several expenditure areas - such as the ones presented in sources box above - are intended to benefit those in Sweden with lesser means.
053. Does the executive release to the public its timetable for formulating 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 whatever 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).

Sweden

B. Score: 67

Sources: See this schedule outlining what happens per month during the Swedish budget process: http://regeringen.se/sb/d/2459/a/14959

Comments: The government follows the general timetable presented in the sources box above. However, no more detailed timetable is released to the public - stating exact deadlines for proposals - regarding the executive's budget preparation. Such timetables are produced internally, but not made public. In an international comparison this question merits a "b" answer).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Clarification of source: http://www.regeringen.se/sb/d/2548/a/249526

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The link is no longer active.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: * Nominal GDP level: See tab 14 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in this "Vårpropositionen 2014" (Spring Fiscal Bill 2014) Excel sheet http://www.regeringen.se/content/1/c6/19/92/85/4495dc5b.xlsx * Inflation rate: See tab 14 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in the above mentioned Spring Fiscal Bill Excel sheet. * Real GDP growth: See section 3.2.1 "BNP" (GDP) in the Spring Fiscal Bill document, page 87 http://www.regeringen.se/content/1/c6/23/80/74/72f3cb03.pdf * Interest rates: See tab 2 "Räntor och valutor" (Interest and exchange rates) and in the Spring Fiscal Bill Excel sheet mentioned above. * Other information: see for example the full section 3 in the Spring Fiscal Bill (link above) and the full Excel sheet mentioned above.

Comments: The core elements are presented for the macroeconomic forecast, as well as additional information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: * A discussion of expenditure policies and priorities: See the introductory document of the "Vårpropositionen 2014" (Spring Fiscal Bill 2014) http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf * An estimate of total expenditures: See section 6 of the Spring
Fiscal Bill http://www.regeringen.se/content/1/c6/23/80/74/9c9d8add.pdf * Further information: See the full Spring Fiscal Bill 2014 http://www.regeringen.se/sb/d/18202/a/238074

Comments: Information is presented for the government's expenditure policies and priorities and much more.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.
E. Not applicable/other (please comment).

Sweden
A.

Score: 100

Sources: See section 5 in "Vårpropositionen 2014" (Spring Fiscal Bill 2014) http://www.regeringen.se/content/1/c6/23/80/74/14b37f08.pdf

Comments: Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Further information: See the full Spring Fiscal Bill 2014 http://www.regeringen.se/sb/d/18202/a/238074

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?
A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See section 7 in "Vårpropositionen 2014" (Spring Fiscal Bill 2014) http://www.regeringen.se/content/1/c6/23/80/74/8a3272d7.pdf


GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See Vårbudgeten 2014 (Spring Fiscal Bill 2014) table 6.2 "Utgifter per utgiftsområde" (Expenditures per expenditure area), page 159.

Comments: In the table mentioned in the sources box above expenditure estimates are presented for 2015-2018 (2014 is the budget year).

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Clarification on source, page 159 in the following document: http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Sweden

B.

Score: 67


Comments: The Enacted Budget presents expenditure estimates by administrative and functional classification - i.e. by expenditure areas that are of a functional classification and to a large extent administrative (large enough to pass as administrative since they can almost all be related to a government department by looking at their title).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Clarification on the source, page 2 in the following document: http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

**Sources:** See the Enacted Budget, headline "Bilaga, Specifikation av statsbudgetens utgifter och inkomster för 2014, Utgifter" (Appendix Specification of the State expenditures and incomes for 2014, expenditures), page 3 [file:///C:/Users/Anna/Downloads/2013_14_FiU10%20(1).pdf]

**Comments:** The Enacted Budget presents estimates for programs accounting for all expenditures.

GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Clarification on the source, page 7 in the following document: [http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F](http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F)

PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


---

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Sweden

A. Score: 100

**Sources:** See the Enacted Budget, headline “Bilaga, Specifikation av statsbudgetens utgifter och inkomster för 2014, Inkomster" (Appendix Specification of the State expenditures and incomes for 2014, Incomes), page 3 [file:///C:/Users/Anna/Downloads/2013_14_FiU10%20(1).pdf]

**Comments:** Yes, tax and non-tax sources of revenue are shown separately

GOVERNMENT REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The link mentioned above does not work. Yes, tax and non-tax sources of revenue are shown separately in the enacted budget. See [http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F](http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F).

PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.
E. Not applicable/other (please comment).

Sweden

Score: 100

Sources: See the Enacted Budget, headline "Bilaga, Specifikation av statsbudgetens utgifter och inkomster för 2014, Inkomster" (Appendix Specification of the State expenditures and incomes for 2014, Incomes), page 3

Comments: The Enacted Budget presents individual sources of revenue accounting for all revenue.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The link mentioned above does not work. Yes, the enacted budget presents individual sources of revenue accounting for all revenue. See [http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F](http://data.riksdagen.se/fil/DBB52711-E0D4-418C-B13A-79081FEA895F)

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).
**Sweden**

**B. Score:** 67

**Sources:** See the Enacted Budget [file:///C:/Users/Anna/Downloads/2013_14_FiU10%20(1).pdf] * Amount of net new borrowing required during the budget year: See the headline "Beräknat lånebehov 45.253.481.000" (Calculated net borrowing needed 45.253.481.000), bottom page 3. * Interest payments on the outstanding debt for the budget year: See “Statsskuldräntor” (State debt interest rates) on page 20.

**Comments:** I cannot find information in the Enacted Budget regarding the total outstanding debt, However, information on the net borrowing and interest payments are included. Two out of three is a "b".

**GOVERNMENT REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** a.

**Comments:** In the Enacted Budget (source: [http://data.riksdagen.se/fil/F7C7EC7B-7349-418E-87D5-168A81FA3A43](http://data.riksdagen.se/fil/F7C7EC7B-7349-418E-87D5-168A81FA3A43)) on page 35 information can be found regarding the outstanding debt.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** [http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/Arenden/201314/FiU10/ p.3 and 21](http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/Arenden/201314/FiU10/)

**RESEARCHER’S RESPONSE**

The question is about the enacted budget, which is FiU10. The government peer reviewer refers to the FiU1 which is highly relevant but it is not the enacted budget. FiU1 sets the framework for the budget to be enacted (budget ceilings etc). I would like to keep my rating.

**IBP COMMENT**

We agree with the researcher, the document cited by the government reviewer is not the Enacted Budget.

---

**064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)**

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

**Sweden**

**A. Score:** 100

**Sources:** 2014 Citizens Budget Expenditure and revenue totals, and main policy initiatives are presented as well as macroeconomic
forecasts * Contact information for follow-up by citizens: - Contact information to the Government, its Ministries and Ministers are found here: http://www.regeringen.se/sb/d/385 - Specific contact information regarding the Ministry of Finance is found here: http://www.regeringen.se/sb/d/1675 * Additional information: See the above mentioned links.

Comments: The sources provided in the box above includes information beyond the core elements.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See the Citizen’s budget links and discussion provided in Tables 1 and 2b - and the sources box of question 64.

Comments: In countries where internet access is high, the set up of answers to this question is not completely fair. See my reasoning below and in the discussion box. * Internet dissemination: The internet is the Swedish Government’s major source of dissemination because it reaches people. The following website keeps track of the internet use in Sweden and it says that 89% of Swedes had access to internet in their homes in 2013: http://www.internetstatistik.se/rapporter/svenskarna-och-internet-2013/. It further says that out of those that did not use the internet 61% were above 76 years of age an 20% above the age of 66. The remaining 19% were between 16-75 years old. Out of those that did not use the internet 77% said they did not because they were not interested, 18% that it was too technical, 2% that they had sight impairments that hindered them, and 1% that it was too expensive. * Media: - I would say that next to all people in Sweden have access to newspapers, TV and radio in one way or another (if not anywhere else, newspapers can be found in libraries - and a newspaper and the TV licence are included in the minimum standard of living norm - see http://www.socialstyrelsen.se/ekonomiskt bistand/riksnormen). Media is how also the non-internet-using-people mentioned above can be reached with budget document information. It should further be noted that many Swedes now only watch TV through the internet on their computers and also surf the internet through their TVs. - Media (which is free) in Sweden play a major role in disseminating the information in the different budget documents released by the Government - through news articles and web/TV/radio programs. The Government does not tell the media what to write so it is not a Government dissemination effort per se, but Government representatives take part in media interviews and debates on the budget proposal (and are expected to do so because it is the norm). - Government does, however, use its webpage to make statements through its own webmedia - see the webmedia Budget Bill for budget year 2014 postings 175-185 on these two pages: http://www.regeringen.se/sb/d/3209/action/showPrev and http://www.regeringen.se/sb/d/3209/action/showPage/page/10 * Hard copy or otherwise in print: Government stays away from printing documents for two reasons: 1) The costs outweighs the benefits since the population is reached by internet and media, and 2) The
environmental footprints of among other printing and transporting documents is something the Government wants to stay away from. However, the Minister of Finance did bring the last Budget Bill to the Parliament and media in a printed version - see [http://www.riksdagen.se/sv/Start/System/Nyhetet---arkiv/Budgetpropositionen-2014/](http://www.riksdagen.se/sv/Start/System/Nyhetet---arkiv/Budgetpropositionen-2014/) and the document in its entirety is also available in print at the Swedish City libraries. As I have stated in the table 1 discussion box the Ministry of Finance is working on making the Budget Bill parts themselves more accessible rather than making separate citizen's version documents. I therefore believe that these printed documents should be counted with in this question. Taking the above into account I rate this question an "a".

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Some of the links no longer work and the information about 2014 is thus no longer accessible through these specific documents.

---

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

**Sweden**

A.

**Score:** 100

**Sources:** See the contact page of the Ministry of Finance: [http://www.regeringen.se/sb/d/1675](http://www.regeringen.se/sb/d/1675)

**Comments:** The Swedish public can easily access relevant staff at the Ministry of Finance or other Ministries to provide comments and get answers to questions - by email or telephone. There are people especially assigned to receive, delegate and/or answer the emails and phone calls from citizen's and media at the Ministries. They are easy to get a hold of in practice and answers are provided in relation to all kinds of budget issues. On June 13, 2014, I asked a person at the Communication Unit at the Ministry of Finance, Helena Lind, about the "widely used" part of the above question. She said "the mechanism" set up is widely used by the media in particular, but also by citizens of all kinds. She said that elderly people are in majority of the ones who use the phone to contact the Ministry, while the younger generation more often uses email. She also said that she had noticed over the years that the more the budget information is made accessible on the internet the less people contact the mechanism set up.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: * The Executive's Budget: See this for example this short presentation of the figures in the budget proposal: http://www.regeringen.se/sb/d/2548/a/223578 See also these two Excel sheets of the proposal under the headline "Ur Budgetpropositionen för 2014" (English: From the Budget Proposal 2014) on this page: http://www.regeringen.se/sb/d/2548/a/199285 * The Enacted Budget: The enacted budget is written in an accessible way on the following webpage and there is an audio option attached on the same page making it accessible to people who are visually impaired: http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/Statsbudget-for-2014_H101FiU10/. See also this summary of the Parliament's process of reaching the decision to enact the budget: http://www.regeringen.se/sb/d/2548/a/224563 * In Year: When the monthly actual expenditures are published the Swedish National Financial Management Authority issues a press release I would call a citizen's version - see for example this one: http://www.esv.se/2/Press/Nyheter-och-pressmeddelanden/2014/Overskott-i-statens-budget-i-februari/ * Audit Report: The Audit Report is in itself written in an accessible way and I am arguing here and in other parts of this survey that it should be counted as a Citizen's Version together with its press release: http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/Nyheter1/2014/Arliga-rapporten/ http://www.riksrevisionen.se/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2014/

Comments: Yes, citizen's versions are found in all four stages of the budget cycle.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Sweden

A.
Score: 100

Sources: See the monthly reports on actual expenditures at the Swedish National Financial Authority's (Ekonomistyrningsverket) webpage. On this page you find the April 2014 report published on May 27, 2014: http://www.esv.se/static/mu/2014/4/TabellUtgifter.htm

Comments: The In-Year Reports present actual expenditures for programs accounting for all expenditures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See the monthly reports on actual expenditures at the Swedish National Financial Authority's (Ekonomistyrningsverket) webpage. On this page you find the April 2014 report published on May 27, 2014: [http://www.esv.se/static/mu/2014/4/TabellUtgifter.htm](http://www.esv.se/static/mu/2014/4/TabellUtgifter.htm) Explanation of terms: - "Utfall" is the Swedish term for actual year-to-date expenditure. - "SB" is the term for the Enacted Budget (Statens Budget).

Comments: Yes, comparisons with the previous year is made for expenditures presented in the In-Year Reports.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See the monthly reports on actual revenue at the Swedish National Financial Authority's (Ekonomistyrningsverket) webpage. On this page you find the April 2014 report published on May 27, 2014: [http://www.esv.se/static/mu/2014/4/TabellInkomster.htm](http://www.esv.se/static/mu/2014/4/TabellInkomster.htm)
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See the monthly reports on actual revenue at the Swedish National Financial Authority's (Ekonomistyrningsverket) webpage. On this page you find the April 2014 report published on May 27, 2014: [http://www.esv.se/static/mu/2014/4/TabellInkomster.htm](http://www.esv.se/static/mu/2014/4/TabellInkomster.htm) and if you click on the headlines you will see the program levels.

Comments: Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).
Sweden

Score: 100

Sources: See the monthly reports on actual revenue at the Swedish National Financial Authority's (Ekonomistyrningsverket) webpage. On this page you find the April 2014 report published on May 27, 2014: [http://www.esv.se/static/mu/2014/4/TabellInkomster.htm](http://www.esv.se/static/mu/2014/4/TabellInkomster.htm)

Explanations of terms: - "Utfall" is the Swedish term for actual year-to-date expenditure. - "SB" is the term for the Enacted Budget (Statens Budget).

Comments: Yes, comparisons are made with the previous year for revenues presented in the In-Year Reports.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

---

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

---

Sweden

Score: 100

Sources: See the in year reporting on the national debt at the web of Riksgälden (Swedish National Debt Office) - go to [www.rikgalden.se](http://www.rikgalden.se), then click on "Statsskulden och statsfinanserna" (English: National debt and State finances). * Amount of net new borrowing so far during the year: - See https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Lanebehov/ - See [http://www.rikgalden.se/Grafer/svenska/lanebehov_manad.xls](http://www.rikgalden.se/Grafer/svenska/lanebehov_manad.xls) - See https://www.rikgalden.se/sv/For-investerare/upplanning_statsskuld/Statsskuld/Upplanning-och-statsskuld/ - See also page 1 in the monthly reports of Riksgälden, to see the net borrowing example of May 2014 (published June 9, 2014): [https://www.rikgalden.se/PageFiles/20839/Statsskulden%20maj%202014.pdf](https://www.rikgalden.se/PageFiles/20839/Statsskulden%20maj%202014.pdf) However, this latter source gives information per month and does not summarize the net borrowing of all the months of the year, except maybe for the graph at the end of page 5. Central government's total debt burden at that point in the year: - See https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Sveriges-statsskuld/ - See [https://www.rikgalden.se/Grafer/svenska/statsskulden_utveckling_manad.xls](https://www.rikgalden.se/Grafer/svenska/statsskulden_utveckling_manad.xls) Interest payments to-date on the outstanding debt; - Riksgälden presents the interest payments in their monthly press releases: [https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Lanebehov](https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Lanebehov) - For information on the total interest payments per year is found here: [https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Rantor](https://www.rikgalden.se/sv/omrikgalden/statsskulden/Statistik-ny/Rantor)
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to composition of total actual debt outstanding is not presented.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: * Interest rates on the debt: See http://www.riksgalden.se/Grafer/svenska/lanebehov_manad.xls * Maturity profile of the debt and Whether the debt is domestic or external: See https://www.riksgalden.se/PageFiles/20839/Statsskulden%20maj%202014.pdf * Additional information: See the above links and the web of Riksgälden (English: Swedish National Debt Office) - go to www.riksgalden.se, then click on “Statsskulden och statsfinanserna” (English: National debt and State finances).

Comments: Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Overview of Swedish national debt statistics: https://www.riksgalden.se/PageFiles/20839/Statsskulden%20maj%202014.pdf

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?
Sweden

Score: 100

Sources: See the Spring Fiscal Bill and its Excel sheet appendix. * Nominal GDP level: See tab 14 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in this "Vårpropositionen 2014" (Spring Fiscal Bill 2014) Excel sheet http://www.regeringen.se/content/1/c6/19/92/85/4495dc5b.xlsx * Inflation rate: See tab 14 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in the above mentioned Spring Fiscal Bill Excel sheet. * Real GDP growth: See section 3.2.1 "BNP" (GDP) in the Spring Fiscal Bill document, page 87 http://www.regeringen.se/content/1/c6/23/80/74/72f3cb03.pdf * Interest rates: See tab 2 "Räntor och valutor" (Interest and exchange rates) and in the Spring Fiscal Bill Excel sheet mentioned above. * The Narratives can, among other, be found in section 3 of the Spring Fiscal Bill: http://www.regeringen.se/content/1/c6/23/80/74/72f3cb03.pdf.

Comments: Estimates for the macroeconomic forecast have been updated, and an explanation of the differences is presented.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: The entire Spring Fiscal Bill can be found at http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
D. No, expenditure estimates have not been updated.
E. Not applicable/other (please comment).
Sweden

**A.**

**Score:** 100

**Sources:** * See chapter 6 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill):
  http://www.regeringen.se/content/1/c6/23/80/74/9c9d8add.pdf  * See "Vårtilläggsbudgeten 2014" (Spring Supplementary Budget):
  http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx

**Comments:** Expenditure estimates have been updated, and an explanation of differences is presented.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

---

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Sweden

**B.**

**Score:** 67

**Sources:** * See chapter 6 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill):
  http://www.regeringen.se/content/1/c6/23/80/74/9c9d8add.pdf  * See "Vårtilläggsbudgeten 2014" (Spring Supplementary Budget):
  http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx

**Comments:** Mid-year review presents expenditure estimates per administrative and functional classification, but not per economic.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: * See Section 6 and table 1.1. in "Vårtilläggsbudgeten 2014" (Spring Supplementary Budget) starting on page 158 that talks about the programs where differences exist between what was budgeted and the Mid-term Review estimates. Table 1.1 covers "Specifikation av ändrade ramar för utgiftsområden och ändrade anslag 2014" (Specification of changed ceilings for expenditure areas and changed appropriations in 2014) in “Vårtilläggsbudgeten 2014” (Spring Supplementary Budget 2014): http://www.regeringen.se/sb/d/18202/a/238075

Comments: The Mid-Year Review presents estimates for programs accounting for all expenditures- i.e. all charges are accounted for in relation to the budgeted figures. Expenditure programs not mentioned = no change from the Budget Bill.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Further clarification: See Section 6 in the 2014 års ekonomiska vårproposition http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf The Mid-year review is actually called "Vårändringsbudget".

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).
Sweden

Score: 100

Sources: * See chapter 6 "Inkomster" (Incomes) of Vårpropositionen (Spring Fiscal Bill):
http://www.regeringen.se/content/1/c6/23/80/74/14b37f08.pdf
* See "Vårtilläggsbudgeten 2014" (Spring Supplementary Budget): http://www.regeringen.se/sb/d/18202/a/238075 and its Excel appendix, tab 24 "Offentliga sektorns finanser" (The Public Sector's Finances):
http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx

Comments: Yes, revenue estimates have been updated.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The link didn't work. See chapter 6 http://www.regeringen.se/sb/d/108/a/238074

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The complete Vårändringsbudgeten is available at http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf Revenues are presented in chapter 5, not 6, as indicated above.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Sweden

Score: 100

Sources: * See chapter 6 "Inkomster" (Incomes) of Vårpropositionen (Spring Fiscal Bill):
http://www.regeringen.se/content/1/c6/23/80/74/14b37f08.pdf
* See "Vårtilläggsbudgeten 2014" (Spring Supplementary Budget):
http://www.regeringen.se/sb/d/18202/a/238075 and its Excel appendix, tab 24 "Offentliga sektorns finanser" (The Public Sector's Finances):
http://www.regeringen.se/content/1/c6/19/92/85/a51d7ce5.xlsx

Comments: Revenue estimates are presented by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The link didn't work. See chapter 6 http://www.regeringen.se/sb/d/108/a/238074

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Revenues are presented in Chapter 5, and not 6 as indicated above.
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The link didn't work. See chapter 6 http://www.regeringen.se/sb/d/108/a/238074

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Revenues are presented in chapter 5, and not 6 as indicated above.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
D. No, estimates of government borrowing and debt have not been updated.
E. Not applicable/other (please comment).

Sweden
B.

Score: 67

Sources: See section 7 in "Vårpropositionen 2014" (Spring Fiscal Bill 2014) [http://www.regeringen.se/content/1/c6/23/80/74/8a3272d7.pdf](http://www.regeringen.se/content/1/c6/23/80/74/8a3272d7.pdf) * Amount of net new borrowing needed in the upcoming budget year: See diagram diagram 7.7 "Statsskuldens utveckling 2001–2018" (Development of the State debt 2001-2018), page 183 - and the following text on page 184. * Central government's total debt burden at the end of the upcoming budget year: See diagram 7.8 "Den konsoliderade bruttoskulden 1994–2018" (The consolidated State brut debt 1994-2018), page 184. * Interest payments on the outstanding debt for the upcoming budget year: See table 7.10 "Statens budgetsaldo 2013–2018" (State budget 2013-2018), page 178. However, I cannot find information (similar to the information found in the Budget Bill) on the: - interest rates on the debt; - maturity profile of the debt; or - whether the debt is domestic or external

Comments: As seen in the sources box above the Spring Fiscal Bill contains information on - amount of net new borrowing, - central government's total debt burden, and - interest payments on the outstanding debt. However, I cannot find information (similar to the information found in the Budget Bill) on the: - interest rates on the debt; - maturity profile of the debt; or - whether the debt is domestic or external. I find that the question merits a "b".

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The entire Vårpropositionen 2014 is available at [http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf](http://www.regeringen.se/content/1/c6/23/80/74/1d1a2e45.pdf)

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See "Årsredovisning för staten 2013" (Year End Report for the budget year 2013), Bilaga 2 Specifikation av utgifter på statens budget" (Appendix 1 Specification of State expenditures for the budget). The appendix 2 starts on the document's page 281: [http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf](http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf) Explanations of terms: * "Utfall" is the Swedish term for actual expenditures. * "SB" (Statens Budget) is the term for Enacted Budget. * "ÅB" (Åndringsbudget) is the term for the amendments to the SB. * "Skillnad mot Statens Budget" is the difference in comparison to the Enacted Budget The narrative about appendix 2 is found in section 2 of the Year End report, starting on page 33 (the number on the page).
Comments: The differences between enacted and actual expenditures are explained in narrative text and further specified in an appendix.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Sweden

B.

Score: 67

Sources: See http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Comments: The Year-End Report presents expenditure estimates by administrative and functional, but not per economic.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).
Sweden

Score: 100

Sources: See "Årsredovisning för staten 2013" (Year End Report for the budget year 2013), Bilaga 2 Specifikation av utgifter på statens budget" (Appendix 1 Specification of State budget expenditures). The appendix 2 starts on the document's page 281:
http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Comments: Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
E. Not applicable/other (please comment).

Sweden

Score: 100

Sources: See "Årsredovisning för staten 2013" (Year End Report for the budget year 2013), Bilaga 1 Specifikation av inkomster på statens budget" (Appendix 1 Specification of State budget incomes). The appendix 1 starts on the document's page 267:
http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Explanations of terms:
* "Utfall" is the Swedish term for actual expenditures.
* "SB" (Statens Budget) is the term for Enacted Budget.
* "TB" (Tilläggsbudget) is the term for the amendments to SB.

The narrative about appendix 1 is found in section 2 of the Year End report, starting on page 33 (the number on the page).

Comments: Yes, the differences between enacted and actual revenues are presented, along with a narrative discussion.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Sweden

A. Yes, the Year-End Report presents revenue estimates by category.

Score: 100

Sources: See “Årsredovisning för staten 2013” (Year End Report for the budget year 2013), Bilaga 1 Specifikation av inkomster på statens budget” (Appendix 1 Specification of State budget incomes). The appendix 1 starts on the document's page 267: http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Comments: Yes, the Year-End Report presents revenue estimates by category.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Sweden

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Score: 100

Sources: See “Årsredovisning för staten 2013” (Year End Report for the budget year 2013), Bilaga 1 Specifikation av inkomster på statens budget” (Appendix 1 Specification of State budget incomes). The appendix 1 starts on the document's page 267: http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Comments: Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: See the document “Årsredovisning för staten 2013” (Year End Report for the budget year 2013):
http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

Comments: The Year End report does not make comparisons between estimates made and the actual outcomes. It makes comparisons between the previous year’s figures and the actual outcomes.

RESEARCHER’S RESPONSE

I agree with a peer reviewer. What is in the summary on page 6 merits a "c".
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: Example: Table 2.23 "Makroekonomiska förutsättningar" (Macroeconomic preconditions) in the Year End Report page 54: http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf. See also the surrounding text.

Comments: Yes, there are estimates of the differences between the original macroeconomic assumptions for the fiscal year and the actual outcome, along with a narrative discussion.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).
Sweden

D.

Score: 0

Sources: See the Year End Report: [http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf](http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf) Example: See this statement on page 76: "Antalet inskrivna personer i Migrations- verkets mottagande ökade från 43 222 till 52 775 personer under 2013." (The number of people registered in the Migration Agency's reception register increased from 43222 to 52775 in 2013)

Comments: The Year-End Report, focuses primarily on economic variables. Some non financial data are presented. When it comes to estimates of the differences between the original estimates of non financial data on inputs and the actual outcome: When the Year-End Report compares actual non-financial outcomes with previous information, that previous information is the actual outcomes of the year before. There is one example of that given in the sources box above. No estimates are made with the estimates, so the answer has to be a "d".

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

In question 69 and 73 there is an option between comparisons of estimates and the previous year. Why is that not an option in this question 92?

093. Does the Year-End Report present the differences between
the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources:

Comments: I cannot find any such information in the Year-End Report. In the OBS 2010, the Government's comment regarding the
presence or performance indicator information in the Year End Report was "such discussions are made in the individual annual reports of the agencies and in the Budget Bill for the next budget year." My answer is "d" to this question.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Sweden

A. 

Score: 100

Sources: See for example the headline “Transfereringar” (Transfers) on page 139 in the Year End Report: http://www.regeringen.se/content/1/c6/23/87/78/017881d2.pdf

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Examples that provide actual discussions on the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are better presented on p 81 (Ekonomisk trygghet vid sjukdom och funktionsnedsättning) and p 84 (Ekonomisk trygghet vid ålderdom).

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?
A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See: * The headline “Fler ålderspensionärer och högre pensioner” (Increased number of retired people and pensions) on page 148. * Section: 2.4.31 “Ålderspensionssystemet vid sidan av statens budget” (The off budget pension system) on page 133 and forward.

Comments: Comparisons are made between the original estimates of extra-budgetary funds and the actual outcome, along with a narrative discussion - but not with the original estimates. So, my answer has to be a "d".

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year in Table 2.113 on p. 133, and these estimates are accompanied by a narrative discussion on the same page.

RESEARCHER’S RESPONSE

I agree with the peer reviewer.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See the “balansräkning” (balance sheet) on page 7 and in section 3.2 in the Year End Report:
Comments: Yes, a financial statement is part of the Year-End Report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Sweden

A. Score

Score: 100

Sources: See: http://www.riksrevisionen.se/sv/GRANSKNINGAR/ and http://www.riksrevisionen.se/sv/GRANSKNINGAR/?year=2014

"Revisionsrapporter" are financial and compliance audits. "Granskningsrapporter" are performance audits. Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (http://www.issai.org/media/12947/issai_200_e.pdf) for more detail. Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (http://www.issai.org/media/12955/issai_400_e.pdf) for more details. Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (http://www.issai.org/media/12951/issai_300_e.pdf) for more details.

Comments: Yes, "Riksrevisionen" (the SAI) conducted all three types of audits and made them available to the public.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?
A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: All expenditures within the SAI's mandate have been audited.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See: http://www.riksrevisionen.se/sv/vardeforrad/amnesomraden/Ekonomisk-trygghet-vid-alderdom/

Comments: Yes, all extra-budgetary funds - i.e. the off budget pension system - within "Riksrevisionens" (SAI's) mandate have been
100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Sweden

B. Score: 0

Sources: See “Riksrevisorernas årliga rapport 2014” (The Yearly Audit Report 2014) here: http://www.riksrevisionen.se/PageFiles/20169/RiR %C3%85RA_2014_Anpassad.pdf

Comments: The annual Audit Report does not include an executive summary in the way I believe this question is looking for. However, it is written in a very accessible and eye friendly way and there is a press release made when it is launched that summarizes major findings - see the press release here: http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/Nyheter1/2014/Arliga-rapporten/. The answer is thus no and a "b".

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

101. 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?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.
Sweden

A.

Score: 100

Sources: See section 12 and 12.4 in the introductory chapter to the Budget Bill:
http://www.regeringen.se/content/1/c6/22/37/09/c4d88fcf.pdf

Comments: The Government reports on Riksrevisionen’s (SAI’s) audit recommendations in its introductory chapter to the Budget Bill (see the source cited in the sources box above), and certain of the audit findings are also responded to in the Budget Bill expenditure area documents.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See: http://www.riksrevisionen.se/sv/rapporter/Rapporter/Uppfoljningsrapporten/Uppfoljningsrapporten-2014/

Comments: Yes, Riksrevisionen (SAI) makes such a public report.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: To help the members of the Riksdag in their work in the parliamentary committees, special secretariats have been established. The secretariats are staffed by non-party political officials. There are 15 parliamentary committees in the Riksdag. Each committee has its own secretariat consisting of one senior committee secretary and five to ten officials. The committee secretariats help the members with background materials for decisions, writing statements on certain EU documents and following up and evaluating the Riksdag's decisions. They also provide help for work with issues relating to research and the future. The officials who are responsible for preparing and presenting business to the members of the committee are known as committee secretaries. The officials also include clerical staff who are responsible for the routine work of the secretariat. The officials are non-political appointees and retain their posts even if the political majority in the Riksdag changes after an election. The secretariat of Finansutskottet (Finance Committee) has 10 employed staff that are specialized on budget research and have the capacity to do the work. Agencies such as ... * Ekonomistyrningsverket (Swedish National Financial Management Authority) http://www.esv.se/ESV/English/, ** Riksgälden (Swedish National Debt Office) https://www.riksgalden.se/en/aboutsndo/, and * Konjunkturinstitutet (National Institute of Economic Research) http://www.konj.se/english ... deliver information needed for above asked for research.

Comments: Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?
A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Debates are held publicly in many different ways between September (when the Budget Bill is presented to Parliament and media) and December (when the Budget is enacted) - through live TV, media, the Government and Parliament’s websites, etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).
Comments: The current Government (when this research is being done in June 2014) is a coalition of four conservative political parties. Consultations and negotiations are primarily held between them, and not with the parties in the opposition (i.e., the Social Democrats, the Left party, the Green party, and the Swedish Democrats). However, the Government does not constitute a majority in Parliament (by one single seat) during its 2010-2014 mandate (the same coalition had majority when the research for OBI 2010 and 2012 was done - in 2012 the mandate situation was the same and in 2010 the mentioned coalition held a majority of the seats). The Government has, and has had, to consult and negotiate a bit more with the opposition in the OBS 2012 and 2015 research period than in the OBI 2010 one - and then primarily with the Social Democrats and the Green Party. As in OBS 2010 and 2012, the question merits a "b." The question merits a "b" among other because in for example Germany, opposition Members of Parliament (MPs) are involved in a structured way in such consultations mentioned. MPs from all parties in the German Parliament are included in specialized budget talks for all Ministries.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
E. Not applicable/other (please comment).

Comments: According to the law, the Budget Bill must be submitted by the Government to Parliament on 20 September at the latest each year (except for election years when the absolute deadline is 15 November). In 2013 the Budget Bill regarding the budget year 2014 was released on 18 September (the budget year starts on 1 January). The Budget Bill is released to the Parliament 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 Bill's content is debated publicly and partly presented on the Government's homepage in advance of that date.

**GOVERNMENT REVIEWER**

*Opinion:* Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

*Opinion:* Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

*Comments:* During an election year, the Budget Bill may be submitted later than 20 September.

---

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

**Sweden**

B.

**Score:** 67

**Sources:** See the budget process dates, including the enactment, here: [http://www.regeringen.se/sb/d/10244/a/102220](http://www.regeringen.se/sb/d/10244/a/102220)

**Comments:** The Parliament enacts the Budget Bill in December, just before Christmas - i.e. less than a month before the budget year starts in January.

**GOVERNMENT REVIEWER**

*Opinion:* Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

*Comments:* Since the Parliament has a top-down two-stage process when approving the budget answer B is the most correct answer since all details are finalized in mid-December. However the encompassing framework decision in the first stage of the process of approving the budget is normally done in more than one month ahead of the budget year. In this decision the entire revenue side of the central government budget and the ceilings for the 27 expenditure areas are decided which means that the budget balance and net lending is known at this point in time as well as all major priorities.

**PEER REVIEWER**

*Opinion:* Yes, I agree with the score and have no comments to add.

---

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Yes, the legislature has unlimited authority on this. 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 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 found more reasonable in the OBS 2012, as well as now in the OBS 2015, is “a.”

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).
Comments: The Government - according to the law (see the sources box above) - decides what responsibilities the different departments (and agencies) will have. In some cases, that means that more than one department can be linked to one and the same expenditure area (i.e., different departments can have the responsibility for different appropriations of one and the same expenditure area). Expenditures can be shifted within an expenditure area without legislative approval. I rated this question an “a” in the OBS 2012 and do so in this OBS 2015 as well based on that I believe it holds in an international comparison.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: SFS 2010:1408 is available at http://www.lagboken.se/Views/Pages/GetFile.ashx?portalId=56&cat=77992&docId=700466&propId=5

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: See the Budget Law: http://www.notisum.se/rnp/sls/lag/20110203.htm Example: The budget law headline “Disposition av försäljningsinkomster” (Disposition of incomes from sales), starting with paragraph 8, states rules that apply when income is made available from selling of state property (see the end of chapter 8).
112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See Vårändringsbudget för 2014 (Spring supplementary budget regarding the budget year 2014)
http://www.regeringen.se/sb/d/18202/a/238075

Comments: Supplemental budgets are made twice a year. The first in April (at the same time as the Spring Fiscal Bill), and the second in September (at the same time as the Budget Bill). The last one produced was on April 9, 2014, and yes the supplemental budgets are approved before funds are spent.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Sweden

D. Score: 0
Sources: There is one contingency fund in the Budget Bill. See expenditure area 26 “Statsskuldsräntor m.m.” (State debt payments etc).


The above fund amounted to SEK 10 000 000 in the Budget Bill for 2014 (i.e. 0.00115% of the total 2014 budget proposal of SEK 868 914 799 000).

Comments: The Parliament approves the amount of the Enacted Budget contingency fund (see below) after it is spent - in the next Budget Bill. This question should thus be rated a “d”

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: --

Comments: Så här svarade jag om frågan om Audit har formal mechanisms to interact with the public The Swedish Supreme Audit Institution can easily be contacted by the public in several ways - see http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/. I interpret the question as asking if the public can access the SAI with information on mishandling - or suspicion of such - of the executive's budget, and thereby can influence what the SAI takes on to audit, and also make their voice heard if they have relevant information. I would then say that the answer is yes, in line with answer "a."

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: In line with the comment above, the rating should be an "a".

RESEARCHER'S RESPONSE
I agree with the peer reviewer.
115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: See the laws SFS 2002:1022 and SFS 2002:1023, which can be found through a search on the Parliament's homepage: http://www.riksdagen.se/webbnav/index.aspx?nid=3910

Comments: Yes, Riksrevisionen (SAI) has full discretion to decide which audits it wishes to undertake.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Sweden

A. Score: 100
Sources: The quality assurance system of Riksrevisionen (SAI) consists both of oversight of the Finance Committee and by external review. Riksrevisorernas årliga rapport (Yearly report of SAI): [http://www.riksrevisionen.se/PageFiles/20169/RiR_%C3%85RA_2014_Anpassad.pdf](http://www.riksrevisionen.se/PageFiles/20169/RiR_%C3%85RA_2014_Anpassad.pdf) is presented to the Finance Committee. The Finance Committee reviews the report with the help of an external audit company. The Finance Committee also reviews Riksrevisionens uppföljningsrapport (The SAI follow-up report in which the SAI presents what their audits have led to): [http://www.riksrevisionen.se/PageFiles/19875/RiR_URA_2014_Anpassad.pdf](http://www.riksrevisionen.se/PageFiles/19875/RiR_URA_2014_Anpassad.pdf) In 2010 and 2011 Riksrevisionen did a cold review – i.e. researchers from the University of Uppsala, Sweden, did a review of the quality of efficiency audit reports of Riksrevisionen. In 2012-2013 Riksrevisionen asked the SAI of Great Britain to evaluate certain parts of its work, in a so called peer review. Riksrevisionen published the peer review in December 2013 – see [http://www.riksrevisionen.se/PageFiles/18599/Peer%20Review%20Report.pdf](http://www.riksrevisionen.se/PageFiles/18599/Peer%20Review%20Report.pdf) and has since started to follow-up on its recommendations. The follow-up to the then date is presented in the above provided link to Riksrevisorernas årliga rapport 2014.

Comments: Yes, Riksrevisionen has established such a quality assurance system and its is made public.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.


117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Sweden

A. Score: 100


Comments: Yes, the Swedish Constitution (see the sources box above) specifies that the head of Riksrevisionen (the SAI) can only be removed by the Parliament, and only in extreme cases where crime or sever illness has been established.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Lag (2002:905). This is the correct link [http://rkrattsdb.gov.se/SFSdoc/02/020905.PDF](http://rkrattsdb.gov.se/SFSdoc/02/020905.PDF) The law was revised in 2002.
118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. 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.

B. 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.

C. 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.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Sweden

A. Score: 100

Sources: -

Comments: The Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of Riksrevisionen.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The law (SFS 2002:1023) governing how the budget proposal is prepared is presented in para 12:3 at http://rkrattsdb.gov.se/SFSdoc/02/021023.PDF

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.
c. Not applicable/other (please comment).

Sweden

A.

Score: 100


Comments: Yes, such a glossary is provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The link to the Swedish glossary is [http://www.regeringen.se/sb/d/2483](http://www.regeringen.se/sb/d/2483) There is also a glossary on the parliament website [http://www.riksdagen.se/sv/Sa-funkar-riksdagen/Ordbok/](http://www.riksdagen.se/sv/Sa-funkar-riksdagen/Ordbok/)

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sweden

C.

Score: 33

Sources: The answer is no - there is no such law or regulation that focuses on public participation in particular phases of the budget process. The Parliamentarians, who are elected by the public - the public's representatives, are the ones the Government is formally required to engage with during the budget process - not the public as such. However, there are ways for any citizen to contact the Government and Ekonomistyrningsverket (Swedish National Financial Management Authority) on the matter and there are procedures in place to make sure that the public officials answer. The Government is also held to account by the free and independent media (almost part of the public, but I guess they are not included in the definition of the public here) and is available for media interviews and debates.
There is no formal law on the matter, but there are ways for the public to engage with Government at any time of the budget year, including the formulation and execution phases. The Swedish freedom of information part of the Constitution requires the Government to provide the public with information when they ask for it in relation to any phase of the budget process, and also to answer the public's comments or questions - and it is adhered to in practice.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The Public Access to Information and Secrecy Act (Offentlighets- och sekretesslag, SFS 2009:400), which entered into force on 30 June 2009, contains provisions that supplement the provisions contained in the Freedom of the Press Act on the right to obtain official documents, for example provisions on the obligation of public authorities to register official documents, appeals against decisions of authorities, etc. This Act also contains provisions concerning the application of the principle of public access to information by municipal enterprises and certain private bodies.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

**Comments:** The Swedish Government does not engage with the public in the way asked about in the question 121 above, as explained in the answer to question 120.

**GOVERNMENT REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

Comments: The answer to the previous question 121 applies to this question 122 too.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Sweden

A.
124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: -

Comments: As in the previous question 123, I interpret this question as saying that there is a mechanism in place based on the fact that the Swedish public can easily access at the Ministry of Finance and Ekonomistyrningsverket (Swedish National Financial Management Authority) staff that are assigned to engage with the public and provide comments and give answers to the public's questions. These channels are used by media and all kinds of people from the public.
125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Sweden

D. Score: 0

Sources: -

Comments: In line with the answers to questions 121 and 122 the answer to this question is "d".

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).
Sweden

C.

Score: 33

Sources: http://www.riksdagen.se/sv/Utskott-EU-namnd/Finansutskottet/Oppna-utfragningar/ http://www.riksdagen.se/sv/Utskott-EU-namnd/Finansutskottet/Oppna-utfragningar/Oppen-utfragning/?did=H0C220130910ou2

Comments: The hearings are made public on the Parliament’s web page: http://www.riksdagen.se/sv/Utskott-EU-namnd/Finansutskottet/Oppna-utfragningar/ An example of such an open hearing is: “Öppen utfrågning om makrotillsyn för bättre finansiell stabilitet” (Open hearing on ‘macro-oversight’ for better financial stability), held on 10 September 2013: http://www.riksdagen.se/sv/Utskott-EU-namnd/Finansutskottet/Oppna-utfragningar/Oppen-utfragning/?did=H0C220130910ou2 Another example is: “Öppet seminarium om Finanspolitiska rådets rapport” (Open seminar on the Swedish Fiscal Policy Council’s report), held on 27 May 2014: http://www.riksdagen.se/sv/Utskott-EU-namnd/Finansutskottet/Oppna-utfragningar/Oppen-utfragning/?did=H1C220140527se1

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

Comments: The answer to this question is very similar to the previous question 126. 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.

GOVERNMENT REVIEWER
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

Comments: The answer to this question is very similar to the previous two questions 126 and 127. 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.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
D. No, the committees do not release reports, or do not hold public hearings.
E. Not applicable/other (please comment).
Sweden

A.

Score: 100

Sources: -

Comments: - The hearings are recorded in minutes (protokoll) attached as an appendix to the committee reports (Utskottsbetänkande). The committee reports are found on the Parliament’s homepage. - The majority of the public hearings are published as web-TV on the Parliament’s web page. The minutes/committee reports and web casts are found on the Parliament web: See the following search function: http://www.riksdagen.se/sv/Start/Sok/?sok=&webbtv=1&sort=debattdagtid&sortorder=desc&a=s&searchtype=webbtv&facets=2&doktyp=kam-bu – Choose the committee and the year, and click on the public hearings you are interested in.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This is the correct link to the Committee reports: http://www.riksdagen.se/sv/Dokument-Lagar/Utskottens-dokument/Betankanden/

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Sweden

A.

Score: 100

Sources: -

Comments: Riksrevisionen (the SAI) can easily be contacted by the public in several ways - see http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/. I interpret the question as asking if the public can access the SAI with information on mishandling - or suspicion of such - of the Government’s budget, and thereby can influence what the SAI takes on to audit, and also make their voice heard if they have relevant information. I would then say that the answer is yes, in line with answer “a.”
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).
Sweden

A.

Score: 100

Sources: -

Comments: Riksrevisionen can easily be contacted - see: http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/ Their offices are open to the public weekdays 8.30 - 16.30.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.
D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.
E. Not applicable/other (please comment).

Sweden

D.

Score: 0

Sources: -

Comments: In the answers to previous questions, I have said that the Swedish system is based on the practice of the Government engaging with the Parliamentarians, who have been elected by the public, when it comes to planning and executing the budget - and on the freedom of information part of the Constitution. When it comes to the above question related to Riksrevisionen (SAI), the answer is the same. The SAI answers to the Parliamentarians, who are elected by the public, and does not engage with the public in the way the question implies. As a result no report is produced either.

GOVERNMENT REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.