

Open Budget Survey 2019

Questionnaire

Sweden

April 2020



INTERNATIONAL BUDGET PARTNERSHIP
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Country Questionnaire: Sweden

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY: 2019 and remainder of 2018

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

See also the following published on the same date as the Spring Fiscal Bill:

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>
- The Spring Supplementary Budget 2018 summary <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>
- Key statistics prognosis 18 April 2018 as PDF: <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/nyckeltalstabelle-prognos-16-april-2018.pdf>
- Collection of tables on the macroeconomic development and public finances: Annex Spring Fiscal Bill 2018 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2018 års ekonomiska vårproposition): <https://www.regeringen.se/497a88/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-bilaga-2018-ars-ekonomiska-varproposition.xlsx>
- Key statistics prognosis 18 April 2018 as Excel: <https://www.regeringen.se/497630/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/nyckeltalstabelle-prognos-16-april-2018.xlsx>
- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

The following were also done in 2018, but at other dates around the date of the Pre budget Statement:

- Supplementary budget for 2018 – New possibility for residence permit (Extra ändringsbudget för 2018 – Ny möjlighet till uppehållstillstånd, Prop. 2017/18:252), 19 april 2018: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718252/>
- Spring supplementary budget for 2018 (Vårändringsbudget för 2018, Prop. 2017/18:99), 16 april 2018: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. 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

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition)
<https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>
and
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

It is always made available to the public in April. The latest one on April 16, 2018.

The budget year runs January-December, and the Executive's Budget Proposal is introduced in the legislature in the month of September.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

16/4/2018

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):
<https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>
and
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The Pre Budget Statement was made publicly available on the Ministry of Finance's webpage the same day it was released to the Parliament - on April 16, 2018. There is no doubt it was available on that date. The date is stated on the cited webpage below and it was well covered by media (see the web page and the media links below).

Source:

Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) webpage:
<https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>
and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Media information about the Spring Fiscal Bill:

- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget –

ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Source:

See above

Comment:

Peer Reviewer

Opinion: Agree

Comments: also in english: <https://www.government.se/information-material/2018/04/from-the-spring-fiscal-policy-bill-2018-guidelines-for-economic-and-budget-policy/>

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

- Collection of tables on the macroeconomic development and public finances - Annex Spring Fiscal Bill 2018 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2018 års ekonomiska vårproposition):

<https://www.regeringen.se/497a88/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-bilaga-2018-ars-ekonomiska-varproposition.xlsx>

- Key statistics prognosis 18 April 2018 as Excel:

<https://www.regeringen.se/497630/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/nyckeltalstabel-prognos-16-april-2018.xlsx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):

<https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>

and

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option “c” or “d” in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be “Proposed 2019 State Budget” or “Guidelines for the Preparation of Annual Plan and Budget for 2018/19.”

If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

Regeringens proposition 2017/18:100, 2018 års ekonomiska vårproposition. Förslag till riktlinjer. (The Government's proposal 2017/18:100, 2018 Spring Fiscal Bill).

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):

<https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>
and

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>

- The Spring Supplementary Budget 2018 summary

<https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019):

<https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

and

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Also published on the same date - 15 Nov 2018:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>

- The Autumn Supplementary Budget 2018 in 5 minutes: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018192/>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Table: Change of expenditure ceilings compared to the enacted ceilings of 2018: <https://www.regeringen.se/4ac243/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/tabell-forandring-av-utgiftsramar-jamfort-med-beslutade-ramar-for-2018.xlsx>
- Collection of tables on the macroeconomic development of public finances and distribution: <https://www.regeringen.se/4ac270/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/tabellsamling-makroekonomisk-utveckling-offentliga-finanser-och-fordelning.xlsx>
- Specification of budget expenditure and income 2019: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>
- Technical appendix to Economic equality november 2018: <https://www.regeringen.se/rapporter/2018/11/teknisk-bilaga-till-ekonomisk-jamstalldhet-november-2018/>

- The Autumn Supplementary Budget 2018 (Höständringsbudget för 2018) was also made publicly available on the same date as the Executive's Budget Proposal (see it attached in question EBP-1b): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018192/> and <https://www.regeringen.se/4abb08/contentassets/f6781c4eacbc4c699ea9e573e8ce0a59/hostandningsbudget-for-2018-prop.-2018192.pdf>

The following were also done in 2018, but at other dates around the date of the Executive's Budget Proposal:

- Så funkar Riksdagen från förslag till budget (This how the Parliament works from proposal to budget), 22 August 2018: <http://www.riksdagen.se/sv/sa-funkar-riksdagen/fran-forslag-till-budget/budgetpropositionen/>
- Supplementary budget 2018 - Support to owners of farm animals affected by the drought 2018 (Extra ändringsbudget för 2018 – Stöd till djurägare inom lantbruket som drabbats av torkan 2018, Prop. 2017/18:301), 21 September 2018: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/09/prop.-201718301/>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
15/11/2018

Source:
Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:
The Autumn Supplementary Budget 2018 (Höständringsbudget för 2018) was also made publicly available on the same date: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018192/>
and
<https://www.regeringen.se/4abb08/contentassets/f6781c4eacbc4c699ea9e573e8ce0a59/hostandningsbudget-for-2018-prop.-2018192.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- The executive does not submit the draft budget to the legislature; or
- The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;
- The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or
- There is no legislature, or the legislature has been dissolved.

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

My original response to this question was an "a" with the below reasoning. In discussion with IBP the answer has now been changed to a "c" to make it consistent with other country researchers' responses. Rating it a "c" is based on that the question does not ask about what the law says or circumstance is. It only asks for the transparency important release timing of the Executive's Budget Proposal.

The below was my initial reasoning for rating the question an "a".

Taken straight off this questions should be rated a "b" for 2018. However, the delay in timing was due to the election and was within the rules of election years in the Swedish law. I have therefore kept it an "a" since that is what I believe the OBS instructions say regarding one off extra ordinary circumstances. See further explanation below.

The Swedish budget year runs from January to December. According to the Constitution the Executives Budget Proposal should normally be released on September 20 at the latest every year. In election years another two weeks are allowed according to the budget law - and if the election results in a change of government the latest date is set to November 15. Swedish elections were held on September 9 in 2018, which resulted in a hung Parliament. No new government had been agreed upon even at the end of 2018. The budget proposal for the budget year 2019 was therefore presented on 15 November 2018 by the Red-Green Coalition (the Government of 2014-2018).

Some more explanation of the "hung Parliament" comment above: Both "sides" of the Swedish Parliament with a possibility of forming a government got 40% of the votes in the 2018 election - i.e. the Red-Green Coalition (the 2014 elected government of the Social Democrats and the Greens, with the Left party backing them up most of the time) and the Alliance Coalition (the more right leaning parties: the Moderates, Christian Democrats, Centre, and Liberals). The Social Democrats got 17.5% of the votes, but since all of the other 7 parties had vowed to not govern with them - mainly due to the Social Democrats' immigration policy - the later had no possibility to be a part of a government.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
15/11/2018

Source:
Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The Executive's Budget Proposal was made publicly available on the Ministry of Finance's webpage the same day it was released to the Parliament on 15 November 2018.

There is no doubt it was available on that date. The date is stated on the cited website and it was well covered by media (see the link to the webpage and the media information below).

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019):
<https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/> and <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Source:
See above.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

Excel documents:

- Table: Change of expenditure ceilings compared to the enacted ceilings of 2018:

<https://www.regeringen.se/4ac243/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/tabell-forandring-av-utgiftsramar-jamfort-med-beslutade-ramar-for-2018.xlsx>

- Collection of tables on the macroeconomic development of public finances and distribution:

<https://www.regeringen.se/4ac270/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/tabellsamling-makroekonomisk-utveckling-offentliga-finanser-och-fordelning.xlsx>

- Specification of budget expenditure and income 2019:

<https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-6b. If you selected option “c” or “d” in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive’s Budget Proposal could be “Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development.”

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

Regeringens proposition 2018/19:1 Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor (The Government’s proposition 2018/19:1 Budget proposal of 2019 – State budget proposal of 2019, financial and tax issues)

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>
and
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-8. Is there a “citizens version” of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

a. Yes

Source:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer:

FY 2019

Source:

The Parliament’s web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

A link to the Parliament’s web above is also found on the rights hand side on this Government webpage (see “Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde”):
<https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: “DD/MM/YYYY.” For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

21/12/2018

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

It was made available to the public on the day it was enacted, on 21 December 2018.

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
21/12/2018

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:

http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

It is stated in the document and on the website of the Parliament (which also has a link on the Government's web) where the publication can be downloaded.

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Source:

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Normally the Enacted Budget is based on, and ends up having about exactly, the same amounts as found in the Executive's Budget Proposal (the latter exists as machine readable on the Government's web). So, in practice one could say that the Enacted Budget is machine readable in terms of the Executive's Budget Proposal. However, even in 'normal' year a citizen would need to do quite some research to know that the Budget Proposal amounts on the Government's web are the same ones approved in the Enacted Budget found on the Parliament's web.

In 2018, the content of the Executive's Budget Proposal for the fiscal year 2019 (dated end September) differs greatly from the Enacted Budget (dated end December). The reason for that is the election held on September 9, 2018, which resulted in a hung Parliament and no new Government in place in time for the Budget Proposal or Enacted Budget deadlines. The Executive's Budget Proposal was therefore put forward by the Red-Green Coalition (the Government of 2014-2018). When the time came to vote in Parliament, the Enacted Budget that was approved was that put forward in a collaborative effort by the Moderates and Christian Democrats.

The Enacted Budget is not presented in a machine readable way, so there is no way for citizens to more easily process what became the enacted fiscal year 2019 budget. There is not either an easier way to compare the proposal and enacted versions. Had the Enacted Budget been presented in a machine readable version it would have been possible. That is the reason for the answer "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament's web above on the Government's webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

EB-6b. If you selected option “c” or “d” in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be “Appropriation Act n. 10 of 2018.”

If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019 (The Parliament’s web: Finansutskottets betänkande 2018/19:FiU10).

Source:

The Parliament’s web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10 and
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Link to the Parliament’s web above on the Government’s webpage (see “Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde”): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

EB-8. Is there a “citizens version” of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of

the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

In relation to this question in the OBS 2017 the International Partnership wrote this in a comment to my rating of Enacted Budget Proposal as such being a quite easy accessible document in itself: "In order to ensure consistency across countries, IBP does not accept the document suggested as a CB version of the Enacted Budget as it is a summary that does not contain the key aspects to be considered a CB version. Hence, the response should be B." So for international comparison the answer given above is "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2019

Source:

In Sweden, the budget documents that come with Citizens Budgets are primarily the Pre Budget Statement and the Executive's Budget Proposal. The Citizens Budgets questions below are answered in relation to the Executive's Budget Proposal.

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

See also the Spring Fiscal Bill 2018 Citizens Budget information, but it is not used to answer the questions below.

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>
- The Spring Supplementary Budget 2018 summary <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>
- Key statistics prognosis 18 April 2018 as PDF: <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/nyckeltalstabel-prognos-16-april-2018.pdf>
- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>

- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>

- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
15/11/2018

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date is stated on the webpages. The Citizens Budget information is made publicly available on the same time as the Executive's Budget Proposal itself each year.

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

The Executive's Budget Proposal – Citizen's Budget information: - Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter> - Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/> - Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Source:

See above

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

See below

Source:

- Sammanfattning: Budgetpropositionen för 2019 på fem minuter (Summary: The Budget Proposal for the year 2019 in five minutes): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019 (Press briefing: The transitional government presents the budget proposal of 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Statens budget i siffror (Summary of the States budget in numbers): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Statens budget i siffror (Summary of the States budget in numbers): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The Executive's Budget Proposal, FY 2019.

Source:

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: https://www.riksgalden.se/sv/For-investerare/upplanning_statsskuld/sveriges-statsskuld/

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
a. At least every month, and within one month of the period covered

Source:

The data is released by month, within a month after the month in question.

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

for-statens-budget/manadsutfallet-i-excel/ and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

There is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here: https://www.riksgalden.se/sv/For-investerare/upplanning_statsskuld/sveriges-statsskuld/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

In Year Reports on spending and revenue on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) web:

<https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>

18 December 2018

27 November 2018

30 October 2018

26 September 2018

29 August 2018

25 July 2018

20 June 2018

In Year Reports on the national debt on The Swedish National Debt Office's (Riksgälden) web: https://www.riksgalden.se/sv/For-investerare/upplanning_statsskuld/sveriges-statsskuld/

7 December 2018

7 November 2018

5 October 2018

7 September 2018

7 August 2018

6 July 2018

31 May 2018

Sources: The data is released by month, within a month after the month in question.

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month. The actual budget spending and revenue are found here (all the below is from 2018): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Examples of monthly reports:

1) Outcome Nov - published on 18 Dec: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-november-2018.xlsx>

2) Outcome Oct - published on 27 Nov: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-oktober-2018.xlsx>

3) Outcome Sep- published on 30 Oct: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-september-2018.xlsx>

4) Outcome Aug - published on 26 Sep: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-augusti-2018.xlsx>

5) Outcome July - published on 29 Aug: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-juli-2018.xlsx>

6) Outcome June - published on 25 July: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-juni-2018.xlsx>

7) Outcome May - published on 20 June: <https://www.esv.se/globalassets/amnesomraden/prognoser-och-utfall/utfall-2018/utfall-tabeller-maj-2018.xlsx>

In year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures above. The Swedish debt information is found here (all the below is from 2018): https://www.riksgalden.se/sv/For-investerare/upplanning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Examples of monthly reports:

- 1) Outcome Nov - published on 7 Dec: <https://www.riksdagen.se/contentassets/e84add5ec5794368a3f194b805454858/sveriges-statsskuld-nov-2018.pdf>
- 2) Outcome Oct - published on 7 Nov: <https://www.riksdagen.se/contentassets/01acfce429df4a85b9e3b1f1b6dcc873/sveriges-statsskuld-okt-2018.pdf>
- 3) Outcome Sep- published on 5 Oct: <https://www.riksdagen.se/contentassets/842129f4c787432382b1ba719a5ca952/sveriges-statsskuld-sept-2018.pdf>
- 4) Outcome Aug - published on 7 Sep: <https://www.riksdagen.se/contentassets/43a1718e745846289243e87836059687/statsskulden-aug-2018.pdf>
- 5) Outcome July - published on 7 Aug: <https://www.riksdagen.se/contentassets/341859750b1a4f5ba749ca100f49730d/sveriges-statsskuld-juli-2018.pdf>
- 6) Outcome June - published on 6 July: <https://www.riksdagen.se/contentassets/1181b25991c44f20ad6a8625c8965848/sveriges-statsskuld-jun-2018.pdf>
- 7) Outcome May - published on 31 May: <https://www.riksdagen.se/contentassets/14c92eed816641d3960e7f5e94932331/sveriges-statsskuld-maj-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

They are published every month on the below websites and the dates are stated in the reports and on the websites.

Source:

Swedish National Financial Management Authority (Ekonomistyrningsverket): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

The Swedish National Debt Office (Riksgälden): https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

- Swedish National Financial Management Authority (Ekonomistyrningsverket): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/> - The Swedish National Debt Office (Riksgälden): https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Source:

See above

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

In comparison to the OBS 2017 the rating of this question has improved. The answer "a" to this question is based on that this year the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/>
When the OBS 2017 was done Ekonomistyrningsverket did not publish the In-year Report in machine readable formats - so the answer in the OBS 2017 was a "c".

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

- Swedish National Financial Management Authority (Ekonomistyrningsverket): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>
- The Swedish National Debt Office (Riksgälden): https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

IYRs-6b. If you selected option “c” or “d” in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be “Budget Monitoring Report, Quarter 1” or “Budget Execution Report January-March 2018.”

If In-Year Reports are not produced at all, researchers should mark this question “n/a.”

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Swedish National Financial Management Authority (Ekonomistyrningsverket): “Månadsutfall för statens budget” (Actual monthly outcome of the national debt).

The Swedish National Debt Office (Riksgälden): “Sveriges statsskuld” (The Swedish national debt)

Source:

- Swedish National Financial Management Authority (Ekonomistyrningsverket): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>
- The Swedish National Debt Office (Riksgälden): https://www.riksgalden.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

IYRs-8. Is there a “citizens version” of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive’s Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While

it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

The information is accessible and should be considered citizens versions as it has previously in the Open Budget Survey.
- Swedish National Financial Management Authority (Ekonomistyrningsverket): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>
- The Swedish National Debt Office (Riksgälden): https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:

- The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

- Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandningsbudget-for-2018-prop.-20171899.pdf>

See also the related Spring Fiscal Bill Citizen's Budget information:

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>
- The Spring Supplementary Budget 2018 summary <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>
- Key statistics prognosis 18 April 2018 as PDF: <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/nyckeltalstabell-prognos-16-april-2018.pdf>
- Key statistics prognosis 18 April 2018 as Excel: <https://www.regeringen.se/497630/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/nyckeltalstabell-prognos-16-april-2018.xlsx>
- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Comment:

Please note that the documents sourced are produced in April and not after 6 months into the budget year (which runs Jan-Dec) – i.e. the documents sourced do not cover the first 6 months of the fiscal year. Sweden does not produce such a document that covers January to June. I have had a discussion on the documents of the Mid Term Review with the IBP in previous OBS years. The discussions arrived at that it was accepted to use the documents sourced. IBP reviewed the documents and gave the following comment in relation to the OBS 2017: "The document contains the relevant information and this is in line with accepting it in the OBS 2015. In other countries in which the MYR is published before the midpoint, similar documents have been accepted."

The documents sourced focus on years to come and past years including the budget year. They provide aggregated information, which is discussed in text in some more detail. Examples from the Spring Fiscal Bill 2018 are:

- Macroeconomic projections: Tabell 3.2 Makroekonomiska nyckeltal (Table 3.2 Macroeconomic key figures), page 30
- Macroeconomic projections on pages 65-70: Tabell 3.2 Utvecklingen i Sverige 2018 och 2019 (Development in Sweden – i.e. macroeconomic – 2018 and 2019). There are then other tables on the following pages with projections – e.g diagram 4.2 GDP, diagram 4.3 Employment indicators, table 4.1 Labor market development, and text on interest rates and inflation.
- Income: Tabell 6.3 Offentliga sektorns skatteintäkter och inkomster i statens budget 2016–2021 (Table 6.3 Public sector tax

income and income in the state budget 2016-2021), page 103.

• Expenditures: Tabell 7.2 Utgifter per utgiftsområde 2017–2021 (Table 7.2 Expenses per expenditure area 2017-2021), page 120.

Here are examples of assessment in comparison to the initial projections:

• Income: Tabell 5.12 Aktuell prognos jämfört med budgetpropositionen för 2018 och beslutad budget för 2016 och 2017 (Table 5.12 Current prognosis compared with the budget proposal for 2018 and the budget decided for 2016 and 2017), page 113.

• Expenditures: Tabell 7.6 Utgifter 2017 och 2021 (Table 7.6 Expenses 2017 and 2021), page 128.

• Macroeconomics: See the headline "Övriga makroekonomiska förändringar" (Other macroeconomic changes) that starts on page 124.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and

<https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandningsbudget-for-2018-prop.-20171899.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Please note, as in the previous questions, that the two documents above are produced in April and not mid-year.

Government Reviewer

Opinion: Agree

Researcher Response

The peer reviewer's comment is correct about the timing. However, for OBS international comparability IBP accepted the documents cited in my answer to MYR-1 as well as to count the documents' publication at their due date in April as the answer "a". For the peer reviewer's information: The discussions about the existence of a Swedish MYR started in relation to the OBS 2015. In previous OBS' (2006, 2008, 2010 and 2012) I had rated the existence of a MYR a "d". Then, in relation to the OBS 2015 research, I went through the Norwegian OBS 2012 answers and noted that they had rated MYR an "a" based on documents that did not exactly fit the OBS definition but did have MYR related information. That is where the discussion with IBP started and when it was decided to rate the now cited Swedish MYR documents as just that for international comparison. The international comparison argument more or less became that it would be more OBS comparable to upgrade Sweden than to downgrade Norway when looking at the OBS countries at large.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
16/4/2018

Source:
The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandringsbudget-for-2018-prop.-20171899.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
It is stated in the documents and on the Government's webpages, and there is no doubt that they were made available on those dates. The event was for example well covered by media. See this press release and meeting:

Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>

Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Source:
The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandringsbudget-for-2018-prop.-20171899.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf> Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandringsbudget-for-2018-prop.-20171899.pdf>

Source:

See above.

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

- Tabellsamling makroekonomisk utveckling och offentliga finanser, bilaga 2018 års ekonomiska vårproposition (Collection of tables on the macroeconomic development and public finances, annex Spring Fiscal Bill 2018): <https://www.regeringen.se/497a88/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-bilaga-2018-ars-ekonomiska-varproposition.xlsx>

- Key statistics prognosis 18 April 2018 as Excel:

<https://www.regeringen.se/497630/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/nyckeltalstabell-prognos-16-april-2018.xlsx>

Comment:**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

Comments: the documents the researcher refers to are not really MYR in the sense that IBP considers them. rather, the documents referred to here provides proposals for guidelines for economic and budgetary policy. The purpose is to set the policy's focus on the budget bill for the next coming year, i e 2019. So it is more a "strategic document" for the next coming year ahead of the executive's budget proposal, more than a proper MYR.

Government Reviewer

Opinion: Agree

Researcher Response

Again, the peer reviewer is correct that the documents cited in the answer to MYR-1 do not fit the exact definition of a MYR. As said in previous answers to the MYR questions, in discussion with IBP those documents have been accepted for international OBS comparison. As is stated in the answer to MYR-1 the documents include information that the OBS MYR definition asks for. The following are examples cited in the answer to MYR-1: Examples of assessment in comparison to the initial projections: • Income: Tabell 5.12 Aktuell prognos jämfört med budgetpropositionen för 2018 och beslutad budget för 2016 och 2017 (Table 5.12 Current prognosis compared with the budget proposal for 2018 and the budget decided for 2016 and 2017), page 113. • Expenditures: Tabell 7.6 Utgifter 2017 och 2021 (Table 7.6 Expenses 2017 and 2021), page 128. • Macroeconomics: See the headline "Övriga makroekonomiska förändringar" (Other macroeconomic changes) that starts on page 124.

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandningsbudget-for-2018-prop.-20171899.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2018 års ekonomiska vårproposition (The Spring Fiscal Bill 2018) and Vårändringsbudget för 2018 (Spring Supplementary Budget

2018)

Source:

2018 års ekonomiska vårproposition (The Spring Fiscal Bill 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/> and <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Vårändringsbudget för 2018 (Spring Supplementary Budget 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/> and <https://www.regeringen.se/4971fa/contentassets/7528d38213734499ba27c28792ff7998/varandringsbudget-for-2018-prop.-20171899.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Please note as stated in Q 56: the documents the researcher refers to are not really MYR in the sense that IBP considers them. rather, the documents referred to here provides proposals for guidelines for economic and budgetary policy. The purpose is to set the policy's focus on the budget bill for the next coming year, i e 2019. So it is more a "strategic document" for the next coming year ahead of the executive's budget proposal, more than a proper MYR.

Government Reviewer

Opinion: Agree

IBP Comment

Please refer to Researcher's response to Peer Reviewer in MYR-2 and MYR-5.

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

a. Yes

Source:

Spring Fiscal Bill 2018 Citizens Budget information:

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>
- The Spring Supplementary Budget 2018 summary <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>
- Key statistics prognosis 18 April 2018 as PDF: <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/nyckeltalstabell-prognos-16-april-2018.pdf>
- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017

Source:
The Year End Report of the State 2017 (Årsredovisning för Staten 2017):

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

<https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

It was made available to the public on 16 April 2018 (same date as the Spring Fiscal Bill and the Spring Supplementary Budget). The Fiscal Year is January to December.

The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf> and <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
16/4/2018

Source:
The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf><https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
The date of the document becoming publicly available on the web is stated in the Year End Report documents and on the following webpage - 16 April 2018: <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/> It is also stated in the documents.

Source:
The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf><https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Source:

See also:

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

And the following corrections to the Year End Report, pages 288 and 289:

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and
<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

There is no such format available of the Year End Report on the web.

Comment:

There is no numerical data presented in the main body of the Year End Report 2018, except a few numbers in Annex 2 (pages 26-29). A machine readable document would therefore not have to contain much data. No such document is found on the government webpage the Year End Report is presented. My answer is therefore a "c".

There could have been an Excel, or other, published on the webpage of the Year End Report containing the data of the Annex. There is not - see <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Machine readable formats of the data the Year End Report is based on is found on the web of the Swedish National Financial Management Authority - Ekonomistyrningsverket (ESK). This part of the ESK web was made official in 2018 and the Ministry of Finance has responded that the data of the Annual Report is readily available there. The ESK web was in place when the Annual Report for FY 2017 (used in this OBS) was produced in April 2018. So that data should absolutely be considered in this OBS. This is the ESV presentation of monthly outcomes: <https://www.esv.se/psidata/manadsutfall/> and this for yearly outcomes: <https://www.esv.se/psidata/arsutfall/>

My rating "c" is based on that there should be a weblink (with an explanation attached) on the government webpage of the Annual Report, to the ESK web where the data the Report is based on is presented. There is no question that the data the Annual Report is based on is found in machine readable format on the ESK web - i.e. it exists on a government agency's web. However, the government's Annual Report website (where the Annual Report is published) is completely separate from the ESV web. So transparency-wise no regular citizen would automatically think of going to ESV web to find the machine readable info of the Annual Report, and the info on the ESV web is not specifically "sorted" according to what is in the AR.

The delink between the government's Annual Report web and the ESV machine readable web is my reason for the rating "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was “d”), a government may nonetheless produce the document.

Option “a” applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option “b” applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option “b” also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option “c” applies if the document is produced for internal purposes only and so is not made available to the public.

Option “d” applies if the document is not produced at all.

Option “e” applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer “c” or “d” applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf><https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>
and

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option “c” or “d” in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be “Consolidated Financial Statement for the Year Ended 31 March 2018” or “Annual Report 2017 Published by the Ministry of Finance and Planning.” If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

Regeringens skrivelse 2017/18:101 - Årsredovisning för Staten 2017 (The Government's Petition 2017/18:101 - The Year End Report of the State 2017)

Source:

The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf><https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:

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and

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

The Report: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf><https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

See also the following corrections to the Year End Report, pages 288 and 289:

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-288>

and

<https://www.regeringen.se/4990f9/contentassets/3d8ee6050f434cc09e662904beb10c30/rattelseblad-sid-289>

Comment:

In the Open Budget Survey 2017 I answered that there is a summary at the beginning of the Year End Report that could count as a Citizen's version and that the report as a whole was written in an accessible way, although not very eye catching for a reader that is not used to digest economic data. One peer reviewer commented that it is not a citizens version in the same way as the Citizens version of the Executive's Budget Proposal. What the peer reviewer said is true and the IBP advised that the answer to this question should then be a "b" for international comparison. The situation is the exact same this time around and therefore I have set the answer to a "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2017

Source:
The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html>
and
https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: The reply should refer to the document Årsredovisning för staten, which better corresponds to the audit report that is sought.

Researcher Response

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

It was made publicly available on 29 May 2018. The Fiscal Year is Jan to Dec and it covers the fiscal year 2017.

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html>
and
https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: The reply should refer to the document Årsredovisning för staten, which better corresponds to the audit report that is sought.

IBP Comment

Please see researcher's comment to AR-1: "After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017):

<https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018)
<https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>"

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

29/5/2018

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> and https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Comments: The reply should refer to the document Årsredovisning för staten, which better corresponds to the audit report that is sought.

Researcher Response

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

It is stated in the document and on the webpage below.

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> and https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Source:

See above.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Researcher Response

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> and https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

The Audit Report provides a rather short overview of audits done. The audits in their entirety are found on this page: <https://www.riksrevisionen.se/rapporter.html>

Here are three examples of reports noted in the Audit Report document, published in 2018, and found on this page: <https://www.riksrevisionen.se/rapporter/arsvis/2018.html>

- Den kommunala finansieringsprincipen – tillämpas den ändamålsenligt? (The municipal financing principle - is it applied appropriately?): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/den-kommunala-finansieringsprincipen---tillampas-den-andamalsenligt.html>

- Återkrav av bostadsbidrag – lätt att göra fel (Reimbursement of housing allowances - easy to make mistakes): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/aterkrav-av-bostadsbidrag---latt-att-gora-fel.html>

- Livsmedels- och läkemedelsförsörjning – samhällets säkerhet och viktiga samhällsfunktioner (Supply of food and drugs - the security of society and important social functions): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/livsmedels--och-lakemedelsforsorjning---samhallets-sakerhet-och-viktiga-samhallsfunktioner-.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Researcher Response

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html>
and
https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

There is no numerical data presented in the main body of the Audit Report 2018. My answer is therefore a "c".

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested Answer:** c. No**Comments:** <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>**Researcher Response**

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arluga-rapporten/riksrevisorernas-arliga-rapport-2018.html>
and
https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested Answer:** e. Not applicable (the document is publicly available)**Comments:** <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>**Researcher Response**

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018)

<https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

AR-6b. If you selected option “c” or “d” in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be “Annual General Reports of the Controller and Auditor General.” If the document is not produced at all, researchers should mark this question “n/a.”

Answer:

Riksrevisorernas årliga rapport 2018 (The Audit Report 2018).

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> and https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Årsredovisning för staten 2017 Skr. 2017/18:101 <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Researcher Response

See my answer to question AR-3a in relation to the Government peer reviewer's comment. In short my answer was that the suggested link goes to what in the OBS is referred to as the Year End Report of the Government, and not to the Audit Report of the Supreme Audit Institution.

IBP Comment

Please see researcher's comment to AR-1: "After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>"

AR-8. Is there a “citizens version” of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018): <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arliga-rapport-2018.html>
and
https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

In the OBS 2017 I said that the Audit Report itself was written in an accessible way and could count as a Citizen's version. One of the peer reviewers said that the document was written in a way that should be accessible to the ordinary voter/citizen, but it was not really a citizens' version in the same way produced for the Executives Budget Proposal. This is true. IBP advised to rate the question a "b" to ensure cross country comparison. Since the situation is the same this time around my answer is a "b".

The Audit Report provides a rather short overview of audits done. The audits in their entirety are found on this page: <https://www.riksrevisionen.se/rapporter.html>

Here are three examples of reports noted in the Audit Report document, published in 2018, and found on this page: <https://www.riksrevisionen.se/rapporter/arsvis/2018.html>

- Den kommunala finansieringsprincipen – tillämpas den ändamålsenligt? (The municipal financing principle - is it applied appropriately?): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/den-kommunala-finansieringsprincipen---tillampas-den-andamalsenligt.html>

- Återkrav av bostadsbidrag – lätt att göra fel (Reimbursement of housing allowances - easy to make mistakes): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/aterkrav-av-bostadsbidrag---latt-att-gora-fel.html>

- Livsmedels- och läkemedelsförsörjning – samhällets säkerhet och viktiga samhällsfunktioner (Supply of food and drugs - the security of society and important social functions): <https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/livsmedels--och-lakemedelsforsorjning---samhallets-sakerhet-och-viktiga-samhallsfunktioner-.html>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: b. No

Researcher Response

After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017): <https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018) <https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arliga-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br/). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

Ministry of Finance websites with fiscal information:

* Pre Budget Statement, The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>

* Executive's Budget Proposal, Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

* Enacted Budget: The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019: http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2019_H601FiU10

and

A link to the Parliament's web above is also found on the rights hand side on this Government webpage (see "Riksdagens behandling av budgetpropositionen för 2019 samt länkar till beslut om respektive utgiftsområde"):

<https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

* Citizen's Budget: In Sweden, the budget documents that come with Citizens Budgets are primarily the Pre Budget Statement and the Executive's Budget Proposal. The Citizens Budgets questions are answered in relation to the Executive's Budget Proposal. The Citizen's Budget documents are found in the boxes on the rights had sides of the main web pages:

- Pre Budget Statement, The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>

- Executive's Budget Proposal, Budget Proposal 2019 (Budgetpropositionen för 2019): <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

* In Year Reports on actual budget outcomes of the Swedish National Financial Management Authority's (Ekonomistyrningsverkets): <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>

* In Year Reports on debt of the Swedish National Debt Office (Riksgälden): https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/

* Mid Year Report, Spring Supplementary Budget 2018 (Vårändringsbudget för 2018) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-20171899/>

* Mid Year Report, The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>

* Year End Report, The Year End Report of the State 2017 (Årsredovisning för Staten 2017): <https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

* Audit report: The Audit Report 2018 (Riksrevisorernas årliga rapport 2018):

https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f11527512491826/%C3%85RA_2018_ANPASSAD.PDF

* In addition there is the Open Aid website with information regarding Swedish Development Cooperation:

<https://openaid.se/sv/aid/2018/>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

In Year Reports: The Swedish National Financial Management Authority (Ekonomistyrningsverkets) The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Pre Budget Statement, The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition) <https://www.regeringen.se/rattsliga-dokument/proposition/2018/04/prop.-201718100/>

In a box on the right hand side click on the title Tabellsamling makroekonomisk utveckling och offentliga finanser - bilaga 2018 års ekonomiska vårproposition (Collection of tables on the macroeconomic development and public finances - Annex Spring Fiscal Bill 2018): <https://www.regeringen.se/497a88/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-bilaga-2018-ars-ekonomiska-varproposition.xlsx>
Go to tabs 20-23, which are tables 20-23 that present expenditures and revenues for multiple years.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

Examples:

- The Open Aid website provides the most visual and infographical information: <https://openaid.se/sv/aid/2018/>
- Summaries of amounts in the Executive's Budget Proposal for the fiscal year 2019: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>
- Videos with the Minister of Finance in relation to the Executive's Budget Proposal for the fiscal year 2019: <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter/> and the Spring Fiscal Bill 2018: <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter/>

Comment:

There are enough infographics and visualisations on the webpages outlined in relation to question GQ-1a to give the answer "a". In comparison with some other countries Sweden's presentation of the information is, however, not that eye catching. The text is written in an easy accessible way.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

Comments: on the government's website, there are no tools for citizens to "play around" and work on the data themselves using visualizations. there are however graphs and tables in the documents that simplify key features and key messages in the data.

Government Reviewer
Opinion: Agree

Researcher Response

I do not really see exactly where the peer reviewer and I disagree. I think our comments rather complement each other.

IBP Comment

The infographics and visualizations demonstrated by the researcher are sufficient to qualify for an A.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

The Budget Law guides public financial management and auditing: Budgetlag 2011:203: http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203_sfs-2011-203/

The Budget Law does not really speak to transparency and participation. However, one could argue that the details specified in Chapter 10 of what should be accounted for aims towards transparency. Otherwise it is the Budget Law in combination with the laws and principles presented in the answer to the next question GQ-3 that provides the framework for transparency and to some extent also for participation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

The Swedish Constitution includes four parts of which one covers access to information and another freedom of expression:

- Tryckfrihetsförordning (1949:105) (Access to information and transparency): http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/tryckfrihetsforordning-1949105_sfs-1949-105
- Yttrandefrihetsgrundlag (1991:1469) (Freedom of expression): http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/yttrandefrihetsgrundlag-19911469_sfs-1991-1469
- Freedom of expression is perhaps the closest Sweden has to a law on citizen's participation. There is no specific law on participation though.

There is also the:

- Announcement of a new Parliament order (Kungörelse (1974:153) om beslutad ny riksdagsordning): http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974153-om-beslutad-ny_sfs-1974-153
- The Public Access to Information and Secrecy Act of 2009: <http://www.government.se/sb/d/11929/a/131397>
- Offentlighetsprincipen (principle of public access) is available in Swedish at <https://www.regeringen.se/informationsmaterial/2013/01/offentlighetsprincipen-och-sekretess/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

1. 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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

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

Source:

The Budget Bill contains proposals on the coming year's distribution of resources divided into 27 expenditure (utgiftsområden) and those are subdivided into policy areas (politikområden). 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.

Specifikation av budgetens utgifter och inkomster 2019 (Specification of the budget expenditures and incomes 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>

Comment:

... and the Letters of Appropriations (Regleringsbrev) 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 in this OBS since they are not released in relation to the September Budget Bill, which is what this question is about. They are released after the Enacted Budget is decided upon by Parliament in December. See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas

(politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG - <https://unstats.un.org/unsd/iiss/classification-of-the-functions-of-government-cofog.ashx>). However, a functional classification of the budget proposal is made by Statistics Sweden ex-post the release of the proposal. See Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>
See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

3. 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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG). See: Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx> The rating of this question is therefore a "b". However, a COFOG functional classification (see the sources box of question 2) 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. The COFOG classification is used to make public sector comparisons between countries (between EU countries in the case of Sweden), since what is considered the public sector can differ between countries. See the Eurostats web: <http://ec.europa.eu/eurostat/web/government-finance-statistics/overview> See the policy areas here: <http://www.regeringen.se/regeringens-politik/>

Comment:

Peer Reviewer
Opinion: Agree
Comments: Agree, the government's 27 expenditure areas are tailor made to Swedish circumstances.

Government Reviewer
Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

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

Source:

The expenditures are not classified by economic classification (as defined in the IMF 2014 Government Finance Statistics Manual) in the Executive's Budget Proposal. 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.

See the: - Budget proposal for 2019 on this webpage:

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

- Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. 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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

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

Source:

Budget Proposal 2019 (Budgetpropositionen för 2019):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit — that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These

data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period — that is, the budget year plus two more years — is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

The 27 expenditure areas of the Executive's Budget Proposal 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.

See: Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7. 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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Source:

Multi-year expenditure estimates, up to 2021, are presented per expenditure area, which represent the administrative and functional classifications. <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

See table 8.4 "Utgifter per utgiftsområde 2017-2021" (Expenditures per expenditure area 2017-2021) on page 110 in the above Executive Budget Proposal document: "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Proposed State budget for 2019, financial plan and tax issues). Economic classification is not done in the Executive's budget proposal - but is done by Statistics Sweden after the budget has been enacted in line with COFOG.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification
Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8. 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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

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

Source:

See for example this page that gives a summary of 2017-2021: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

I interpret this question as asking if multi-year expenditure for all programmes were accounted for or only two thirds of the programmes, or less than two-thirds of them. All programmes are accounted for at an aggregated level. So, all expenditures are accounted for as the "a" requires in my mind, but not in disaggregated detail. I do not see the question asking for disaggregation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9. 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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx> (see the Specifikation av budgetens ink/Specification of the budget inc. sheet)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10. 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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Specification of the budget expenditures and incomes 2019 (Specifikation av budgetens utgifter och inkomster 2019) on this webpage: <https://www.regeringen.se/4ac034/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-for-2019/specifikation-av-budgetens-utgifter-och-inkomster-2019.xlsx> (see the Specifikation av budgetens ink/Specification of the budget inc. sheet)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. 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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

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

Source:

Yes, estimates of revenue are presented by category up to 2021. See table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 89 in this Executive's Budget Proposal document: "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues). The document is found here: <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. 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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

Yes, estimates for individual sources of all revenue are presented up to 2021. See table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 89 in this Executive's Budget Proposal document: "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues). The document is found here: <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. 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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

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

Source:

Total debt and new borrowing:

* Expenditure area 26 "Statsskuldsräntor" (Interest on State debt):

<https://www.regeringen.se/4abf1d/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-26-statsskuldsranor-m.m..pdf>

- Diagram 3.3 "Statens budgetsaldo 2000–2021" (The budget balance of the State 2000-2021) on page 15.

- Diagram 3.2 "Statsskuld i miljarder kronor och som andel av BNP 1990–2021" (State debt in billion crowns and as a share of the GNP 1990-2021), and the accompanying text.

* "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues) – see Section 9.3, subtitle "Nettoförmögenheten och skuldutvecklingen" (Net wealth and debt development):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

- Diagram 9.13 "Statsskuldens utveckling" (State debt development) that runs up to 2021 on page 158.

- Diagram 9.18 "Statsskuldens förändring" (Change in State debt), also up to 2021 on page 157.

Interest payments - see:

* Section 3.3 in the expenditure area 26 "Statsskuldsräntor" (Interest on State debt) document:

<https://www.regeringen.se/4abf1d/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-26-statsskuldsranor-m.m..pdf>

- Diagram 3.1 "Utgiftsmässiga statsskuldsräntor 2017-2021" (State debt interest rate expenditures 2017-2021) on page 14.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The central government's total debt burden at the end of the budget year

The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

14. "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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

See section 3 of expenditure area 26 "Statsskuldräntor" (Interest on the State debt):
<https://www.regeringen.se/4abf1d/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-26-statsskuldrantor-m.m..pdf>

* Interest rates: see section 3.1 "Räntor på Statsskuden" (Interest on the State debt) on page 13, and section 3.3 including table 3.2 "Utgiftsmässiga statsskuldräntor 2017-2021" (State debt interest rate expenditures, 2017-2021) on page 14.

* Maturity: See section 3.3.2 "Ränte- och valutakursutveckling" (Interest and exchange rate development), 3.3.3 "Upplåning" (Borrowing), and table 3.4 "Ränteförutsättningar" (Interest conditions) on page 16.

* Internal or external: See diagram 3.2 "Utgiftsmässiga statsskuldräntor 2017-2021" (State debt interest expenditures 2017-2021) on page 14, and diagram 3.5 "Statsskuldens fördelning på instrument" (State debt distribution on different instruments) on page 16.

* Additional information: See the section 3.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Interest rates on the debt
 Maturity profile of the debt
 Whether the debt is domestic or external
 Information beyond the core elements (please specify)

Source:

See answer to question 14.

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

Section 4 "Den makroekonomiska utvecklingen" (The macroeconomic development) in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues), starting on page 43:
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

- * Nominal GDP and real GDP growth: see section 4.2 and 4.3, and the table 4.2 "Nyckeltal" (Key figures) on page 51.
 - * Inflation rate: section 4.2, e.g. page 49 subheadline "Inflationen i linje med Riksbankens mål" (Inflation rate in line with the Central Bank goal) and table 4.3 "Nyckeltal" (Key figures) on page 51.
 - * Interest rates: section 4.2, e.g. sub headline "Fortsatt lågt ränteläge" (Continued low interest rates) page 50 and table 4.3 "Nyckeltal" (Key figures) on page 51.
 - * Nominal GDP level: See table 4 "Försörjningsbalans, löpande priser" (Supply balance sheet, current).
 - * Real GDP growth: See table 1.1 " Makroekonomiska nyckeltal " (Macroeconomic key figures) on page 25.
- It can also be added that the Spring Fiscal Policy Bill is the main budget document presenting the macroeconomic forecast.

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer
Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:
Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements (please specify)

Source:
See answer to question 15.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

16. "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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

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

Source:
Example of sensitivity analysis regarding:

* Interest rates: Expenditure area 26 "Statsskuldsträntor" (Interest on State debt), see sub headline 3.3.2 "Ränte- och valutakursutveckling" (interest and exchange rate development) on page 16:

<https://www.regeringen.se/4abf1d/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-26-statsskuldslantor-m.m..pdf>

* Real GDP growth and interest rates: See section 4.4 "Osäkerhet i prognosen och alternativa scenarier" (Uncertainties in the prognosis and alternative scenarios) starting on page 52 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

Comment:

It should be added that the Spring Fiscal Bill is the Swedish budget cycle document with the most extensive macroeconomic analysis.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17. 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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

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

Source:

See section 8.4 "Förändring av de takbegränsade utgifterna 2019-2021 sedan 2018 års ekonomiska vårproposition" (Change in the expense ceiling 2019-2021 since the 2018 Spring Fiscal Bill) starting on page 121 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition, the government in April each year presents revisions to its budget for that same calendar year, where an updated budget assessment is presented, as well as information on income or expenditure revisions, and new policy proposals and their budgetary effects. source for 2018 revisions: Regeringens proposition 2017/18:99, Vårändringsbudget för 2018

Government Reviewer

Opinion: Agree

18. 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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals — whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new

proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another — such as shifting responsibility for the training of nurses from the health department to the education department — the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

See section 7.3 "Jämförelse med prognosen i 2018 års ekonomiska vårproposition och uppföljning av statens budget för 2017 och 18" (Comparison with the prognosis in the Spring Fiscal Bill 2018 and follow-up of the State budget 2017 and 2018), page 98.

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition, the government in April each year presents revisions to its budget for that same calendar year, where an updated budget assessment is presented, as well as information on income or expenditure revisions, and new policy proposals and their budgetary effects. source for 2018 revisions: Regeringens proposition 2017/18:99, Vårändringsbudget för 2018

Government Reviewer

Opinion: Agree

19. 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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The administrative and functional is covered, but not the economic classification.

See table 8.4 "Utgifter per utgiftsområde 2017–2021" (Expenditures per expenditure area 2017-2021) on page 110.

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

20. 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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

Example: See expenditure area 8 "Migration" (Migration), table 2.1 "Utgiftsutveckling inom utgiftsområde 8" (Expenditure development within expenditure area 8) on page 10 in:

<https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-8-migration.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

21. 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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

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

Source:

Example: See expenditure area 8 "Migration" (Migration), table 2.1 "Utgiftsutveckling inom utgiftsområde 8" (Expenditure

development within expenditure area 8) on page 10 in:

<https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-8-migration.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

22. 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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications — by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Example: Expenditure estimates for 2017 (2019 is the budget year) are presented by administrative and functional, but not by economic classification. See table 8.4 "Utgifter per utgiftsområde 2017–2021" (Expenditures per expenditure area 2017-2021) on page 110.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

23. 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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

Yes, programs accounting for all expenditures are presented for 2017 for all expenditure areas (2019 is the budget year). Example, expenditure area 4 "Rättsväsendet" (Justice), table 2.1 "Utgiftsutveckling inom utgiftsområde 4 Rättsväsendet" (Expenditure development within expenditure area 4 Justice) on page 13:
<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-4-rattsvasendet.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

24. 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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

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

Source:

For all expenditure areas the year 2017 (2019 is the budget year) is presented for which all expenditures reflect actual outcomes. See the example from the expenditure area "Rättsväsendet" (Justice), table 2.1 "Utgiftsutveckling inom utgiftsområde 4 Rättsväsendet" (Expenditure development within expenditure area 4 Justice) on page 13:
<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-4-rattsvasendet.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

25. 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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Yes, revenue estimates for 2018 (budget year is 2019) is presented by category.

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

26. 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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

Yes, individual sources of revenue for 2017 (budget year is 2019) is presented for all revenue.

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

27. 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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

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

Source:

Yes, revenue estimates for 2018 (budget year is 2019) have been updated from the original enacted levels.
Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

28. 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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

Yes, revenue estimates for 2016, 2017 and 2018 (budget year is 2019) are presented by category.
Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

29. 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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

Yes, revenue estimates for 2016, 2017 and 2018 (budget year is 2019) are presented by category.

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. 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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. Three years prior to the budget year (BY-3).

Source:

The most recent year presented for which all revenues reflect actual outcomes is 2016 (2019 is the budget year).

Example: Table 7.2 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes in the State Budget) on page 89 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific link is available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding 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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

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

Source:

See:

* Expenditure area 26 "Statsskuldräntor" (State debt interest):

<https://www.regeringen.se/4abf1d/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-26-statsskuldsranor-m.m..pdf>

and

* "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

The specific links are available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Total debt and new borrowing required in 2017 see:

- Section 3 and 3.2 of expenditure area 26 "Statsskuldräntor". Example: Diagram 3.2. "Statsskuld i miljarder kronor och som andel av BNP 1990–2021" (State debt in billion crowns and as a share of the GNP 1990-2021) on page 15, and diagram 3.3 "Statens budgetsaldo 2000–2020" (State budget balance 2000- 2021) on page 15.

- The Budget proposal for 2019. Examples: Section 9.3 "Nettoförmögenheten och skuldutvecklingen" (The net fortune and the development of the debt), and diagram 9.13 "Statsskuldens utveckling" (State debt development) that presents figures up to 2021, on page 158. - And diagram 9.18 "Statsskuldens förändring" (Change in State debt) that also shows figures up to 2021, on page 157.

For interest payments and interest rates in 2017 see:

- Section 3.2 including table 3.2 "Utgiftsmässiga statsskuldräntor 2017-2021" (State debt interest rate expenditures 2017-2021) in the Expenditure area 26 document on page 14, and table 3.4 "Ränteförutsättningar" on page 16:

Maturity in 2019: See section 3.3.2 "Ränte- och valutakursutveckling" in the Expenditure area 26 document.

Internal or external in 2019: See diagram 3.2 "Utgiftsmässiga statsskuldräntor 2017-2021" (State debt interest expenditures 2017-2021) on page 14 in the Expenditure area 26 document.

The links are available on the main page of the EBP: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32. 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?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget — in the current budget year or in future budget years — be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-statens-budget-for-2019-finansplan-och-skattefragor.pdf>

See section 9.3, including diagram 9.13 "Statsskuldens utveckling" (Development of the State debt) that presents figures for 2000-2021, on page 158.

See links on: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-

budgetary funds as well as some additional information beyond the core elements . A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

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

Source:

The pension program is the only extra-budgetary fund. Statements and estimates are found in "Budgetpropositionen för 2019 - Förslag till stats budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-stats-budget-for-2019-finansplan-och-skattefragor.pdf>

In section 8.1 and at the bottom of table 8.4 "Utgifter per utgiftsområde 2017–2021", on page 110 in the above document, there is information about the pension program (which shows that it is off budget). There are seven "buffer" pension funds and the information is aggregated in relation to all of them. Economic data for each fund is presented in annual reports from the funds <http://www.ap1.se>, <http://www.ap2.se>, <http://www.ap3.se>, <http://www.ap4.se>, <http://www.ap5.se>, <http://www.apfond6.se>, <http://www.ap7.se>.

The funds finance administration and pension expenditures. Section 9.2 in the above document, "Ålderspensionssystemets finanser" (The finances of the pension system) on page 148. See also the Executive's Budget Proposal document "Ålderspensionssystemet vid sidan av stats budget" (The pension system on the side of the budget): <https://www.regeringen.se/4abb08/contentassets/d13d35490a9f470a87b885188587b5ae/alderspensionssystemet-vid-sidan-av-stats-budget.pdf>

See links on: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. 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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government — the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till stats budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/forslag-till-stats-budget-for-2019-finansplan-och-skattefragor.pdf> (see link here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>) If you do a word search for "pension" (pension) in the above document you will see that the off- and on-budget information is presented through out on a consolidated basis.

See also the budget document "Ålderspensionssystemet vid sidan av stats budget" (The pension system on the side of the budget): <https://www.regeringen.se/4abb08/contentassets/d13d35490a9f470a87b885188587b5ae/alderspensionssystemet-vid-sidan-av-stats-budget.pdf>

Links available in: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

Estimates of intergovernmental transfers to the municipalities and a related narrative discussion are for example presented in the expenditure area 25 Executive Budget Proposal document "Allmänna bidrag till kommuner" (General contributions to municipalities): <https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-25-allmanna-bidrag-till-kommuner.pdf>
See link here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

36. 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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications — administrative, functional, and economic classifications (see Questions 1-5) — and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies is only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

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

Source:

1) Expenditure area 13 "Jämställdhet och nyanlända invandrades etablering" (Equality and integration of recently arrived immigrants): <https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-13-jamstalldhet-och-nyanlanda-invandrades-etablering.pdf>, exaple section 5.5.3 on page 71 " Bidrag för kvinnors organisering" (Grants for the organisation of women).

2) Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age): <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf> including: * Diagram 2.1, page 14: "Antal och andel kvinnor och män med inkomstgrundad pension och garantipension" (Number and share of women and men with income based pension and guarantee pension). * Diagram 2.3, page 21: "Andel av pensionärerna som får bostadstillägg" (Proportion of retired people who get housing subsidies).

3) Expenditure area 9 "Hälsovård, sjukvård och social omsorg" (Health and social care): <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg.pdf>, section 6.6.3, page 22, "Bilstöd till personer med funktionsnedsättning" (Car grants for people with disabilities).

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition, each executive budget proposal has an appendix on distribution and gender equality. See for example app 3 in EBP 2018.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer.

IBP Comment

To ensure consistency with other countries, the response has been adjusted from A to B, considering the gender display as well as the immigration budget.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

Policy impacts based on gender
Other displays of expenditure (please specify)

Source:

See the answer to question 36.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree**IBP Comment**

The "other" marked here refers to the immigration presentation.

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

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

See for example the page 65 Expenditure area 24 "Näringsliv" (Enterprise), sections:

- 4.8.16, "Omstrukturering och genomlysning av statligt ägda företag" (Restructuring and analysis of state-owned enterprises), and
- 4.8.17 "Kapitalinsatser i statliga bolag" (Capital investment in State owned companies).

They come with a short narrative. See the document here:

<https://www.regeringen.se/4abb08/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-24-naringsliv.pdf>See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>**Comment:****Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**38. 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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the

anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml)) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

Yes, and a rating "e", since no evidence was found of quasi-fiscal activities.

Budget Proposal 2019 (Budgetpropositionen för 2019):

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: depending on how they are characterized by IBP, state guarantees may be defined as quasi fiscal activities. they are presented in the EBP each year. See for example EBP 2018, section 10.5. Also, the National debt office (NDO) engages in and lists such activities. <https://www.riksgalden.se/sv/omriksgalden/Garantier-och-finansiering/Lan-och-garantier-i-staten/> Moreover, Sweden has a system of export credits based on two government-backed organizations facilitating Swedish exports (EKN and SEK). The budget for these organisations is presented in the EBP each year.

Government Reviewer

Opinion: Agree

Researcher Response

As I understand it the IBP/OBS defines state guarantees as "contingent liabilities" - and export credits I believe goes under the same label. Please, correct me if I am wrong IBP. Contingent liabilities are covered in question 42.

IBP Comment

As mentioned by the researcher, the correct response is E.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

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". Some information is presented, but it is not very detailed - see section 9.3, page 154 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues): <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

Financial assets are primarily presented in other documents than the Executive's Budget Proposal. This is the case also when one takes the possibility of considering "additional information" into account.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

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

Source:

Some information is excluded in the Executive Budget Proposal. A more complete picture of the nonfinancial assets is found in Year End Report "Årsrapport för staten" (Annual report of the State).

Some information is presented, but it is presented at an aggregated level, not very detailed - see section 9.3, page 154 in "Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues) <https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: in general, information about the government's non-financial assets is very limited. although some fixed assets are discussed/presented in the YER as the researcher mentions, in general the accounting of non-financial assets is very limited and moreover, difficult to find other information on (i.e. excluding budget documents). So my view would be that a presentation of the government's holdings of land, buildings, and machinery, etc, is generally non-existing for Sweden.

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the peer reviewer's comment, but think our comments rather compliment each other than disagree. In my mind, the most logical rating - based on either of our comments - is still a "c". This is the case also when one takes the possibility of considering "additional information" into account.

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

e. Not applicable/other (please comment).

Source:

Expenditure arrears is not an issue in Sweden. The IMF does not highlight expenditure arrears as an issue in Sweden – see the:
- IMF Sweden Mission Concluding Statement for the 2019 Article IV Consultation (21 Feb 2019):
<https://www.imf.org/en/News/Articles/2019/02/21/mcs022119-sweden-concluding-statement-for-the-2019-article-iv-consultation>
- IMF Sweden 2017 Article IV Consultation report from November 2017: file:///C:/Users/Anna/Downloads/cr17350.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

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

Source:

Information on contingent liabilities is primarily found in "Årsredovisning för Staten" (Year end report), not in the Executive's Budget Proposal.

Some information on contingent liabilities is presented, but at an aggregated level, not very detailed. See page 154 in section 9.3 "Nettoförmögenheten och skuldtutvecklingen" (Net wealth and debt development), and page 173 in section 10.5 "Statliga garantier" (Government guarantees):

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues)

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: See comment to Q 130 reg government guarantees and export credits.

Government Reviewer

Opinion: Agree

Researcher Response

Contingent liabilities are primarily presented in other documents than the Executive's Budget Proposal. This is the case even also when one takes the possibility of considering "additional information" into account.

43. 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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml)) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of

particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

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

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues)
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

The Executive's Budget Proposal above contains some macroeconomic and demographic assumptions, and discussion of fiscal implications and risks. However, the projections do not cover 10 years. They mostly cover the years up to 2021. See for example:
- Section 8.3 on page 111 "Utveckling av de takbegränsade utgifterna över tid" (Development of the expenditure ceilings over time).
- Section 9.2, subtitle "Ålderspensionssystemets finanser" (Finances of the pension system) on page 148, and table 9.10 "Ålderspensionssystemets inkomster och utgifter" (The pension system's incomes and expenditures) on the same page.
- Table 17 "Ålderspensionssystemet" (The pension system) on page 15 at the end of the above document.

Then there is also the Executive Budget Proposal document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget):
<https://www.regeringen.se/4abb08/contentassets/d13d35490a9f470a87b885188587b5ae/alderspensionssystemet-vid-sidan-av-statens-budget.pdf>, section 2.4.31 "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget), page 149.

Comment:

Further information (however not from the Executive's Budget Proposal, so not to be considered here) about the pension system is accounted for in the:

- 1) Year End Report "Årsredovisning för staten 2017", See for example the balance sheet, section and table 3.2 "Balansräkning", page 168 (within the table look for headline "Kapital och skulder" (Capital and debts), then "Avsättningar för pensioner och liknande förpliktelser" (Depositions regarding pensions and other liabilities).
- 2) The Swedish Social Insurance Administration (Försäkringskassan) called "Pensionssystemets Årsredovisning":
<https://www.pensionsmyndigheten.se/om-pensionsmyndigheten/vart-uppdrag-och-organisation/arsredovisningar>
However, there are no 10 years of projections in the above two documents.

Peer Reviewer

Opinion: Agree

Comments: it is not part of the budget process, but there are explicit annual reports produced on the sustainability of public finances. the government's expert authority National Institute of Economic Research (Swe: Konjunkturinstitutet) is commissioned by the Government each year to assess the long-term sustainability of public finances. The assessment is based on projections of public income and expenditure that extend decades ahead. The analysis aims to find potential imbalances in public finances at an early stage so that they can be adjusted before problems arise. so my view is that there is great transparency concerning this issue, and documents are publicly available.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Researcher Response

I do not disagree with what the peer reviewer is saying, however the rating of the question is to be based on the Executives Budget Proposal document (and documents explicitly released in relation to it) - so I believe the rating "c" still holds. Regarding the Government reviewer's comment I need to ask the IBP if my interpretation of the rating possibilities is too strict. I could not find "Projections that cover a period of at least 10 years" and have therefore rated this question a "c" - counting the lack of 10 year projections as a "core element". I did not rate it a "b" because it specifies that the core information should be presented over the longer term (and I interpreted "longer term" to be at least 10 years. Maybe the Government peer reviewer could point to 10 year projections that I have not found and would therefore want to rate it a "b", or may it be that we interpret the rating possibilities differently. IBP, please advise. IBP advised me that additions information provided in the Executive's Budget Proposal can be taken into account. It does include such "additional information" so I have changed my answer to a "b". An example is the projektions regarding the employment situation starting on page 47:
<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

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

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

e. Not applicable/other (please comment).

Source:

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 Executive's Budget Proposal expenditure area 27 document "Avgiften till Europeiska unionen" (The fee to the European Union): <https://www.regeringen.se/4abf1e/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-27-avgiften-till-europeiska-unionen.pdf>

Sweden provides donor assistance, and that is covered in the Budget Bill expenditure area 7 "Internationellt bistånd" (International assistance): <https://www.regeringen.se/4ac134/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-7-internationellt-bistand.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. 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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

a. Yes, information beyond the core elements is presented for all tax expenditures.

Source:

"Budgetpropositionen för 2019 - Förslag till statens budget för 2019, finansplan och skattefrågor" (Budget proposal for 2019 - Proposed State budget for 2019, financial plan and tax issues)

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

New proposed tax expenditures are presented in section 6 "Skattefrågor" (Tax issues) in the above Executive's Budget Proposal: See for example Section 6.1 "Sänkt skatt för personer över 65 år" (Lower taxes for those above the age of 65) on page 71. It contains statements of rationale, beneficiaries, 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.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

Budgetlag, 2011: 203 (Budget law 2011:203) - see paragraphs 5 and 6: http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203 According to the law, 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 (Alderspensionsavgiften), of which the major part is directed to the "AP-fond".

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

47. 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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget

Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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.

Source:

Goals with narratives are specified for each policy area of the Executive's Budget Proposal.

See for example expenditure area:

- Number 4: "Rättsväsendet" (Justice), section 2.3 "Målet för utgiftsområdet" (The goal of the expenditure area), page 13:

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-4-rattsvasendet.pdf>

- Number 8: "Migration" section 3.2 "Målet för utgiftsområdet" (The goal of the expenditure area), page 11:

<https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-8-migration.pdf>

- Number 16: " Utbildning och universitetsforskning " (Education and University reseach), section 2.3, "Mål för utgiftsområdet" (Goal of the expenditure area), page 42:

<https://www.regeringen.se/4abd12/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. 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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget — that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

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.

Source:

The goals are general and formulated in a way that they relate to a multi-year period and there is a narrative discussion. See the same examples presented in relation to question 47 - expenditure area:

- Number 4: "Rättsväsendet" (Justice), section 2.4 "Mål för utgiftsområdet" (Goal of the expenditure area), page 13:

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-4-rattsvasendet.pdf>

- Number 8: "Migration" section 3.2 "Målet för utgiftsområdet" (The goal of the expenditure area), page 11:

<https://www.regeringen.se/4abf24/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-8-migration.pdf>

- Number 16: " Utbildning och universitetsforskning " (Education and University reseach), section 2.3, "Mål för utgiftsområdet" (Goal of the expenditure area), page 42:

<https://www.regeringen.se/4abd12/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-16-utbildning-och-universitetsforskning.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

49. 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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.
Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.
Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

a. Yes, nonfinancial data on inputs are provided for each program within all administrative units (or functions).

Source:

See for example the Executive's Budget Proposal expenditure area:

- Number 1 "Rikets styrelse" (Governance) and its subtitle "Anställda inom Hov- och Slottsstatena" (Employees within the Royal Court), page 16: <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-1-rikets-styrelse.pdf>

- Number 6 "Försvar och samhällets krisberedskap" (Defence and civil society emergency preparedness). See table 3.3 "Personella förändringar i Försvarsmakten" (Personnel changes in the Armed Forces) on page 28:

<https://www.regeringen.se/4abaf3/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-6-forsvar-och-samhallets-krisberedskap.pdf>

- Number 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age), diagram 2.5 on page 17 " Utveckling av antal kvinnor och män med äldreomsorgsstöd " (Development of number of women and men with maintenance support for elderly):

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer
Opinion: Disagree

Suggested Answer:

Comments: In general, the EBP does not address non-financial inputs. the researcher lists a few examples where staff resources are mentioned and presented, but that is quite rare. regarding other non-financial resources, such as the number of books to be provided to each school or the materials to be used to build or refurbish a school, (as mentioned above), I know of no such examples.

Government Reviewer
Opinion: Agree

Researcher Response

I think this is a question of interpretation of the possible ratings. The peer reviewer's definitely has a point. There are not a huge

amount of examples of non-financial data in some of the policy area documents. And details such as number of school books cannot be found in the state budget (for that in specific you would have to go to the budgets of the municipalities). However, although not abundant in some of the policy documents I maintain that non-financial data can be found in each of the policy area documents of the EBP. And in an international comparison I believe the question merits an "a". I gave three examples above related to the policy area documents number 1, 6 and 11. Below I am providing 3 more examples to try to prove my point. I add three randomly selected policy area documents - i.e. those with the same intervals as the first three, policy area documents number 12 (1+11), 17 (6+11) and 22 (11+11): - Policy area 12: "Ekonomisk trygghet för familjer och barn" (Financial security for families and children). See for example section 2.7.1 "Barnbidrag" (Child Support Grant), which speaks about the budget, numbers of children and approved grants on page 25. - Policy area 17: "Kultur, medier, trossamfund och fritid" (Culture, media, religious communities and leisure), section 13 "Medier" (Media), which speaks about the budget and number of "Tidningar och prenumeranter" (Audible magazines and subscribers) - on page 117. And the number of subscribers are disaggregated by men and women. - Policy area 22: "Kommunikationer" (Infrastructure) table 3.12 on page 42 "Underhåll och reinvesteringar per bantyp i förhållande till antalet tågkilometer och antalet spårmetrar" (Maintenance and reinvestments per type of track in relation to the number of train kilometers and the number of track meters), which among other speaks about maintenance and reinvestment budget needed per measurement of railway.

IBP Comment

To ensure consistency with other countries, a response A is adequate.

50. 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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

See for example the Executive's Budget Proposal expenditure areas:

- Number 7 "Internationellt bistånd" (International development aid), table 2.11 "Demokrati och mänskliga rättigheter: Indikatorer från multilaterala organisationer, utvecklingsbanker och EU" (Democracy and human rights: Indicators from multilateral organisations, development banks and the EU), page 25:

<https://www.regeringen.se/4ac134/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-7-internationellt-bistand.pdf>

- Number 9 "Hälsovård, sjukvård och social omsorg" (Health and social care). See diagram 3.3 "Patientupplevd kvalitet i primärvården 2017" (Patients' perceived quality of primary health care) on page 22:

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg.pdf>

- Number 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age), diagram 2.5 on page 17 " Utveckling av antal kvinnor och män med äldreförsörjningsstöd " (Development of number of women and men with maintenance support for elderly):

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: see comment to Q previous Q (141)

Government Reviewer

Opinion: Agree

Researcher Response

It is a question of interpretation of the possible ratings. There are not a huge amount of examples of non-financial data on results in some of the policy area documents. However, although not abundant in some of the policy documents I maintain that non-financial data on results can be found in each of the policy area documents of the EBP. And in an international comparison I believe the question merits an "a". I gave three examples above related to the policy area documents number 7, 9 and 11. Below I am providing 3 more examples to try to prove my point. I add three randomly selected policy area documents - i.e. those with the same intervals as the first three, policy area documents number 19 (7+11), 20 (9+11) and 22 (11+11): - Policy area 19: "Regional tillväxt" (Regional growth). In the section 2.6.1 "Resultat" (Results) there are shorter presentations of assessments and evaluations. See for example the sub-headline "Jämställd regional tillväxt" (Gender equal growth) on page 27 and the text on the next page stating that: "Resultat som hittills uppnåtts enligt en extern utvärdering är bl.a. jämställdhetsintegrerade regionala utvecklingsstrategier, genomförda utbildningar för politiker och tjänstemän samt framtagande av könuppdelad statistik som grund för framtida beslut. Två tredjedelar av aktörerna är i genomförandet i linje med planen eller över förväntan, medan en tredjedel upplever att arbetet gått sämre än

förväntat." In English:"Results achieved to date, according to an external evaluation, are among other things an Gender Equality Integrated Regional Development Strategies, trainings for politicians and public servants as creation of gender-segregated statistics on which to base future decision-making. Two thirds of those implementing the strategies, are working in line with the plan or above expectation, while a third experience that the work has gone worse than expected." - See policy area 20: "Allmän miljö- och naturvård" (General environment and nature conservation), See for example the section 3.5.3 Frisk luft (Fresh air) starting on page 44. - Policy area 22: "Kommunikationer" (Infrastructure) page 22 sub-headline "Restidsvariation för persontåg" (Travel time variations for trains with passengers) where it among other says this: "Under 2017 hade 95 procent av tågen anlänt i tid till slutstation efter 9 minuter utöver tiden i tidtabellen. Sammanlagt 95 procent av kortdistanstågen hade anlänt efter 6 minuter och samma andel av långdistanstågen efter 29 minuter utöver tiden i tidtabellen. Restidsvariationen har förbättrats något jämfört med 2016, med år ändå fortfarande något längre än 2009." In English "In 2017, 95 percent of the short distance trains arrived on time at their end station within 9 minutes after the time in the timetable.. The travel time variation has improved slightly compared to 2016, but is still somewhat longer than in 2009."

IBP Comment

To ensure consistency with other countries, response A is adequate.

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

b. Yes, performance targets are assigned to most nonfinancial data on results.

Source:

There are performance statements and targets in specific sections of all the expenditure area documents of the Executive's Budget Proposal, however there are not targets in relation to all non-financial data.

The examples given in the answer to question 50 related to the expenditure areas 7, 9 and 11. Those, as well as all the expenditure area documents, have sections on results:

- Number 7 "Internationellt bistånd" (International development aid), section 2.5 "Resultatredovisning" (Results statement), page 14:

<https://www.regeringen.se/4ac134/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-7-internationellt-bistand.pdf>

- Number 9 "Hälsovård, sjukvård och social omsorg" (Health and social care). See section 3.4 "Resultatredovisning" (Results statement) on page 20:

<https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg.pdf>

- Number 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age), See section 2.5 "Resultatredovisning" (Results statement) on page 12: <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: the researcher provides correct information, but I would argue that this is the exception, not the norm. see comments to Q 141.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Researcher Response

Again, I think this is a question of interpretation of the possible ratings. However, there are performance targets in relation to most non/financial data through out. I would like the peer reviewer to say in which policy area budget documents he/she does not find any. I would like to keep the rating "b".

52. 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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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.

Source:

Poverty is of a more relative than absolute kind in Sweden. Having that said the answer to this question is "a": Several expenditure areas - such as the ones presented below - are intended to benefit those in Sweden with lesser means. Examples:

- Expenditure area 10 "Ekonomisk trygghet vid sjukdom och funktionsnedsättning" (Economic security when ill or with disability): <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-10-ekonomisk-trygghet-vid-sjukdom-och-funktionsnedsattning.pdf>

- Expenditure area 11: "Ekonomisk trygghet vid ålderdom" (Economic security at old age): <https://www.regeringen.se/4abb07/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom.pdf>

- Expenditure area 12 "Ekonomisk trygghet för familjer och barn" (Economic security for families and children): <https://www.regeringen.se/4abb08/contentassets/d13d35490a9f470a87b885188587b5ae/utgiftsomrade-12-ekonomisk-trygghet-for-familjer-och-barn.pdf>

See links here: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. 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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

The timetable is general in that it applies to all budget years, but it goes more into depth about who does what and when. Since the time table is adhered to year after year in practice, and since even more exact dates can be found out by just calling the Ministry, this question merits an "a". See:

<https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

54. 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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

* 2018 Spring Fiscal Bill (2018 års ekonomiska vårproposition):

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varproposition-hela-dokumentet-prop.-201718100.pdf>

* Collection of tables on the macroeconomic development and public finances: Annex Spring Fiscal Bill 2018 (Tabellsamling makroekonomisk utveckling och offentliga finanser (bilaga 2018 års ekonomiska vårproposition):

<https://www.regeringen.se/497a88/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2018/tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-bilaga-2018-ars-ekonomiska-varproposition.xlsx>

Comment:

Examples of the core elements:

- Nominal GDP level: Table 13 (BNP-Bruttonationalprodukten) in the "Collection of tables..." Excel document sourced above.
- Inflation rate: Table 4.4 on page 75 in the Spring Fiscal Bill 2018 document contains a comparison of prognosis provided by the Government (Regeringen), the National Institute of Economic Research (Konjunkturinstitutet), European Commission (Europeiska Kommissionen) and the Central Bank (Riksbanken) of the inflation rate – as well as of GDP and unemployment.
- Real GDP growth: Table 3.2 Makroekonomiska nyckeltal (Macroeconomic key figures) in the above Spring Fiscal Bill document, page 30.
- Interest rates: See tab 18 "Räntor och valutor" (Interest and exchange rates) and in the "Collection of tables..." Excel document sourced above.

For other information see for example the full section 4 "Den makroekonomiska utvecklingen" (The macroeconomic development) in the Spring Fiscal Bill 2018 above and the full "Collection of tables..." Excel document. Examples:

- Short- and long-term interest rates: See tab 18 "Räntor och valutor" (Interest and exchange rates) and in the "Collection of tables..." Excel document sourced above.
- Rate of employment and unemployment: Table 13 in the "Collection of tables..." Excel document sourced above.
- GDP deflator: Table 3.8 "Förändring skatteintäkter per capita" (Change in tax revenue per capita) on page 30 in the Spring Fiscal Bill 2018.
- Current account: Table 4.2 "Nyckeltal" (Key figures) on page 70 in the Spring Fiscal Bill 2019.

- Exchange rate: Table 4.3 "Nyckeltal" (Key figures) on page 70 in the Spring Fiscal Bill 2019.
- Composition of GDP growth: Table 6 "Bidrag till BNP-tillväxt" (Contribution to GDP growth" in the "Collection of tables..." Excel document.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

55. 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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications — by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

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

- A discussion of expenditure policies and priorities: See for example chapter 3 in the "2018 års ekonomiska vårproposition" (2018 Spring Fiscal Bill): <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>
- An estimate of total expenditures: See section 7 of the above Spring Fiscal Bill document.
- Further information: See the above 2018 Spring Fiscal Bill in full.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

56. 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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category — tax and non-tax — or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

"2018 års ekonomiska vårproposition" (2018 Spring Fiscal Bill):

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

A discussion of revenue policies and priorities: See for example chapter 3 of the 2018 Spring Fiscal Bill.

An estimate of total revenue: See section 6 of the 2018 Spring Fiscal Bill.

For further information: See the full 2018 Spring Fiscal Bill document.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. 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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

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

Source:

See section 7 in "2018 års ekonomiska vårproposition" (2018 Spring Fiscal Bill):

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

- Amount of net new borrowing needed in upcoming budget year: See diagram 8.15 "Statsskuldens utveckling". (Development of the State debt), page 161 - and accompanying text.

- Central government's total debt burden at the end of the upcoming budget year: See diagram 8.16 "Den konsoliderade bruttoskulden" (The consolidated State brut debt), page 162.

- Interest payments on the outstanding debt for the upcoming budget year: See table 8.3 "Statens budgetsaldo" (State budget), page 148.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

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

Source:

2018 Spring Fiscal Bill (2018 års ekonomiska vårproposition):

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Table 7.2 "Utgifter per utgiftsområde 2017-2021" (Expenditures per expenditure area 2017-2021), page 120.

The expenditure estimates are thus presented for 2017-2021 (2018 is the budget year).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

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

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:

<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Comment:

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). It does not present expenditures by economic classification.

Example: See appendix 1 starting on page 8 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2019 - Utgifter" (The Parliament's decision regarding expenditure and revenue in the State Budget 2019 - Expenditures).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification
Functional classification

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Example: See appendix 1 starting on pages 8-23 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2019 - Utgifter" (The Parliament's decision regarding expenditure and revenue in the State Budget 2019 - Expenditures).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

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

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Example: See appendix 1 starting on pages 8-23 in the Enacted Budget. "Riksdagens beslut om utgifter och inkomster i statens budget för 2019 - Utgifter" (The Parliament's decision regarding expenditure and revenue in the State Budget 2019 - Expenditures).

Comment:

Peer Reviewer
Opinion: I choose not to review this question
Comments: don't know what share of total number of programs that have individual expenditure estimates.

Government Reviewer
Opinion: I choose not to review this question

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Enacted Budget must present revenue estimates classified by category.

Answer:

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

Source:

The Parliament’s web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:

<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

See appendix 1 table on page 24-25: “Riksdagens beslut om utgifter och inkomster i statens budget för 2019 - Revenue” (The Parliament’s decision regarding expenditure and revenue in the State Budget 2019 - Revenue).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer “a,” the Enacted Budget must present all individual sources of revenue, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer “d” applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

The Parliament’s web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:

<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

See appendix 1 table on page 24-25: “Riksdagens beslut om utgifter och inkomster i statens budget för 2019 - Revenue” (The Parliament’s decision regarding expenditure and revenue in the State Budget 2019 - Revenue).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

63. 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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

The Parliament's web: Finansutskottets betänkande 2018/19:FiU10 - Statens budget för 2019:
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

- Amount of net new borrowing required during the budget year: See the headline "Beräknat lånebehov" (Estimated borrowing needed) on page 5.

- Interest payments on the outstanding debt for the budget year: See "1:1 Räntor på statsskulden" (1:1 State debt interest rates) on page 23.

There is no information on the total debt in the Enacted Budget.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

64. 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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

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

Source:

The Citizen's Budget of the Executives Budget Proposal is used to answer this Citizen's Budget question and the coming ones.

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter):

<https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>

- Expenditure and revenue totals: See the sub-title "Budgetförslaget i siffror" (The budget proposal in numbers). The totals for 2019 are presented there, and to see more detail there is a link to click on titled ""Budgetförslaget i siffror: inkomster, utgifter, budgetsaldo" (The State budget in numbers: revenue, expenditure, budget total).
- The main policy initiatives in the budget: The Fiscal Year 2019 budget proposal was developed by the Interim Government a few weeks after the elections in September 2018 (elections which resulted in a hung Parliament and great difficulties in forming a government - see more about that in the answer to question EBP-2). Only one new policy initiative was included in the Executives Budget Proposal, i.e. lowered taxes for a certain group of retired people from January 2019 (an initiative with broad support in the Parliament). Otherwise, the Interim Government's budget proposal for the fiscal year 2019 was basically an adjusted version of the enacted budget of the fiscal year 2018 (e.g. raise of salaries and rents). The Interim Government had to try to find a least common denominator budget that would be accepted/voted through by the new Parliament (another version ended up being voted through, but that is another story). The Interim Government's Budget Proposal is well summarised, including an explanation of the mentioned new initiatives limitation of a transitional government. The question therefore merits the rating "a". It can also be added that this was the first time in history a Swedish INTERIM government put forward a budget proposal to the Parliament. The Interim Government did not do what Swedish governments usually do on the day of making that budget proposal public. The Minister of Finance did not walk with a copy (in paper, on a CD or a memory stick) from the Ministry of Finance to the Parliament, followed by a large entourage of media. The budget proposal was taken to the Parliament without such an official ceremony.
- The macroeconomic forecast upon which the budget is based: See the title " Ekonomiska utsikter och uppföljning av de budgetpolitiska målen" (Economic forecast and follow-up of the political goals included in the budget) and the weblink to click on on the right hand side of the webpage titled "Tabell Nyckeltal prognos november 2018" (Table key figures prognosis November 2018).
- Contact information for follow-up by citizens: The contact details are found at the bottom of the page.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

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.).

Source:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>

- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>

- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

Comment:

In the OBS 2015 and 2017 I answered "In countries where internet access is high, the set-up of answers to this question is not completely fair." and "Taking the above into account I rate this question an "a". My answer is the same in this OBS 2019 questionnaire. See my reasoning below:

- 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 93% of Swedes had access to internet in their homes in 2015: <https://2015.svenskarnaochinternet.se/bredbandskollen-internetuppkoppling-och-surfhastighet/bredband-hemma/>. The Government uses its webpage to make statements on among other the budget proposal through its own webmedia.

- 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 is included in the minimum standard of living norm – see <http://www.socialstyrelsen.se/SiteCollectionDocuments/Riksnormen-forsorjningsstod-2019.pdf>). Media is also how the non-internet-using-7%-of-the-people 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 is free in Sweden - the Government does not tell the media what to write - so it is not a Government dissemination effort per se what media does. However, Government representatives take part in media interviews and debates on the budget proposal and are expected to do so because it is the norm.

- 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. The Budget Proposal in its entirety is also available in print at the Swedish City libraries. The Ministry of Finance is working on making the Budget Proposal text itself more accessible rather than making separate citizen's version documents of for example all the expenditure areas. The Ministry of Finance also uses Social media (Facebook, twitter) to reach citizens with budget information. I therefore believe that these kind of documents should be counted within this question.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

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.

Source:

The Government/Ministry of Finance provides the public with contact information and is present on Facebook and Twitter, which is the opportunity for the public to give feedback. See the contact details here: The Swedish public and media 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 (telephone is not used much anymore though). The number of such requests have declined over the years following the posting of more and more materials on the web by the Government.

- Web: <https://www.regeringen.se/rattsliga-dokument/proposition/2018/11/prop.-2018191/> and <https://www.regeringen.se/sveriges-regering/finansdepartementet/>

- Facebook: <https://www.facebook.com/pages/Regeringskansliet-Finansdepartementet/405985182773099>

- Twitter: <https://twitter.com/finansdepsv>

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: although I agree with the researcher that the government is very transparent about the budget, I am not aware of any measures that actively identify the public's requirements for budget information. To my knowledge, what the public wants to know about the budget might differ from the information the executive provides. The researcher's proposals are not active measures to identify the public's requirements.

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and

suggests that a “citizens” version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer “a,” a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) — for a total of at least four citizens budget documents throughout the process. Option “b” applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option “c” applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option “d” if no “citizens” version of budget documents is published.

Answer:

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

Source:

In my answer to question CB-1 I said the following, which is an answer also to this question...

“In Sweden, the budget documents that come with Citizens Budgets are primarily the Pre Budget Statement and the Executive's Budget Proposal. The Citizens Budgets questions below are answered in relation to the Executive's Budget Proposal.”

The Executive's Budget Proposal – Citizen's Budget information:

- Summary: The Budget Proposal for the year 2019 in five minutes (Sammanfattning: Budgetpropositionen för 2019 på fem minuter): <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter>
- Press briefing: The transitional government presents the budget proposal of 2019 (Pressmeddelande: Övergångsregeringen lämnar budgetproposition för 2019): <https://www.regeringen.se/pressmeddelanden/2018/11/overgangsregeringen-lamnar-budgetproposition-for-2019/>
- Summary of the States budget in numbers (Statens budget i siffror): <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/statens-budget-i-siffror/>

See also the Spring Fiscal Bill 2018 and Mid-Term Review Citizens Budget information:

- The Spring Fiscal Bill 2018 in 5 minutes <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter>
- The Spring Supplementary Budget 2018 summary <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/riktlinjekapitel.pdf>
- Key statistics prognosis 18 April 2018 as PDF: <https://www.regeringen.se/49761b/globalassets/regeringen/dokument/finansdepartementet/pdf/2018/varbudget-2018/nyckeltalstabell-prognos-16-april-2018.pdf>
- Pressbrief Spring Fiscal Bill 2018 : The building of society – a safe and sustainable Sweden (Vårbudgeten 2018: Samhällsbygget – ett tryggt och hållbart Sverige): <https://www.regeringen.se/pressmeddelanden/2018/04/varbudgeten-2018-samhallsbygget--ett-tryggt-och-hallbart-sverige/>
- Press meeting with the Minister of Finance: <https://www.regeringen.se/pressmeddelanden/2018/04/presentation-av-den-ekonomiska-varpropositionen-2018/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

The In-Year Reports on actual expenditures are not presented by economic, but by administrative and functional, classification. The answer is therefore a "b".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification
Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

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

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

70. 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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget spending and revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue

must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

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

Source:

The Swedish National Financial Management Authority (Ekonomistyrningsverket). The actual budget revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

73. 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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website is by month and dates back to 1999. The actual budget revenue are found here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/> The information is presented in CVS and Excel here: <https://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/manadsutfallet-i-excel/> and even more specified here: <https://www.esv.se/psidata/manadsutfall/>

Comment:

Note:

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

74. 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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

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

Source:

See the in-year reporting on the national debt at the web of Riksgälden (Swedish National Debt Office):

- Amount of net new borrowing: <https://www.riksgalden.se/sv/omrikskalden/statsskulden/Lanebehov/?%20year=2018>

- The government's total debt burden: https://www.riksgalden.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld

- Information on the interest payments: <https://www.riksgalden.se/sv/omrikskalden/statsskulden/statslanerantan>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

75. 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 debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

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

Source:

- Interest rates on the debt: <https://www.riksgalden.se/sv/omrikskalden/statsskulden/statslanerantan>

- Maturity profile of the debt and whether the debt is domestic or external::

<https://www.riksgalden.se/sv/omrikskalden/statsskulden/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/> and see example of monthly report here: <https://www.riksgalden.se/sv/omrikskalden/statsskulden/Statsupplaning/?year=2019>

- Additional information: See the above links and the web of Riksgälden (Swedish National Debt Office) <http://www.riksgalden.se>,

and click on "Upplåning" (Borrowing): <https://www.riksgalden.se/sv/omriksgalden/statsskulden/Upplaning/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

Examples:

- GDP (BNP in Swedish) and GNI (BNI): See pages 76, headline "4.7 Utvärdering av prognoser för BNP-tillväxten" (Evaluation of the GDP prognosis) and table 12 on page 10 in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition): <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

- Inflation rate: See page 69, headline "Inflationen under målet" (Inflation below target) in the Spring Fiscal Bill document above.
- Real GDP growth: See Diagram 3.11 "BNP och skatteintäkter per capita" (GDP and tax revenue) on page 40 in the above document.

- Interest rates: See page 13 table 18 "Räntor och valutor" (Interest and exchange rates) and page 69 headline "Fortsatt låga räntor" (Low interest rates continue) in the Spring Fiscal Bill document above.

- The Narratives can, among other, be found in section 4 of the Spring Fiscal Bill:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

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

Source:

See chapter 7 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill), including the table 7.2 "Utgifter per utgiftsområde 2017–2021" (Expenditures per expenditure area 2017-2021) on page 120 in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition): <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

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

Source:

Sources: The expenditure estimates are presented per administrative and functional classification, but not per economic. See chapter 7 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill), including the table 7.2 "Utgifter per utgiftsområde 2017–2021" (Expenditures per expenditure area 2017-2021) on page 120 in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition): <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

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

Source:

All changes are accounted for in relation to the budgeted figures. Expenditure programs not mentioned = no change from the Budget Bill. See Section 7.1 "Utveckling av de takbegränsade utgifterna över tid" (Development of the expenditure ceilings over time), including the headline "Beslutade, föreslagna och aviserade reformer" (Decided, proposed and upcoming changes): The Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition)
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

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

Source:

See chapter 6 "Inkomster" (Incomes) in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition). Example table 6.3 on page 103 "Offentliga sektorns skatteintäkter och inkomsterna i statens budget" (The public sector's tax income and revenues in the State budget). <https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IBP Comment

After further revisions with the IBP team and to ensure consistency with other countries, this response has been adjusted to C.

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

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately.

To answer “a,” the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

See chapter 6 "Inkomster" (Incomes) in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

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

Source:

See chapter 6 "Inkomster" (Incomes) in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):
<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

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.

Source:

The Spring Fiscal Bill contains information on amount of net new borrowing, central government's total debt burden, interest payments on the outstanding debt and interest rates on the debt. However, just like in the OBS 2017, I cannot find information on the maturity profile of the debt or whether the debt is domestic or external (that information can be found in the Executives Budget Proposal). The question therefore merits a "b".

See Section 8 in the Spring Fiscal Bill 2018 (2018 års ekonomiska vårproposition):

<https://www.regeringen.se/49776b/contentassets/fd1d180b97a8433aae8fe491176571a9/2018-ars-ekonomiska-varpropositionhela-dokumentet-prop.-201718100.pdf>

- Amount of net new borrowing needed in the upcoming budget year: See diagram 8.15 "Statsskuldens utveckling" (Development of the State debt) and table 8.17 "Statsskuldens förändring" (State debt changes) on page 161 - and the accompanying text.

- Central government's total debt burden at the end of the upcoming budget year: See diagram 8.16 "Den konsoliderade bruttoskulden" (The consolidated State brut debt 1994-2020), page 162.

- Interest payments on the outstanding debt for the upcoming budget year: See table 8.10 "Statens budgetsaldo" (State budget), page 148.

- Interest rates on the debt: See table 6.9 on page 112 "Antaganden i skatteprognoserna och förändringar jämfört med budgetpropositionen för 2018" (Assumptions related to taxes and changes in comparison with the budget proposal 2018), the row "Statslåneränta" (Interest on the State debt).

- Maturity profile of the debt: Cannot find information.

- Whether the debt is domestic or external: Cannot find information.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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.

Researcher Response

Could the Government peer reviewer provide information on where in the Executives budget proposal I can find the information I have not been able to find - i.e.: 1) the maturity profile of the debt, and 2) whether the debt is domestic or external.

84. 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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

See "Årsredovisning för staten 2017" (Year End Report for the budget year 2017), "Bilaga 2 Specifikation av utgifter i statens budget" (Appendix 2 Specification of State expenditures for the budget):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Note: - "Utfall" is the Swedish term for actual expenditures. - "SB" (Statens Budget) is the term for Enacted Budget. - "ÄB" (Ändringsbudget) is the term for the amendments to the SB. - "Skillnad mot Statens Budget" is the difference in comparison to the Enacted Budget. The narrative regarding appendix 2 is found in section 2 "Utfallet för statens budget" (Outcome of the State budget) of the Year End Report, starting on page 37.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications — by administrative, economic, and functional classifications — which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

The Year-End Report presents expenditure estimates by administrative and functional, but not per economic. Example - see section 2.4: <https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Administrative classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

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

Source:
See table 2.21 on page 54 "Utgifter i statens budget 2017" (Expenditures in the State budget 2017) and "Bilaga 2 Specifikation av utgifter på statens budget" (Appendix 2 Specification of State budget expenditures):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. 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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

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

Source:

See "Årsredovisning för staten 2017" (Year End Report for the budget year 2017), "Bilaga 1 Specifikation av inkomster i statens budget" (Appendix 1 Specification of revenues in the State budget).
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Note:

- "Beräknat utfall" = prognosis
- "Skillnad mot beslutad budget" is the difference in comparison to the Enacted Budget.

The narrative regarding appendix 1: see table 2.9 "Totala skatteintäkter och inkomster på statens budget, jämfört med statens budget för 2017 och 2016" (Total tax income and revenue in the State Budget, compared to the State budget for 2017 and 2016) on page 43 in the above linked Year End Report.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

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

Source:

"Årsredovisning för staten 2017" (Year End Report for the budget year 2017):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>
See "Bilaga 1 Specifikation av inkomster i statens budget" (Appendix 1 Specification of revenues in the State budget)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources

of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

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

Source:

"Årsredovisning för staten 2017" (Year End Report for the budget year 2017):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>
See "Bilaga 1 Specifikation av inkomster i statens budget" (Appendix 1 Specification of revenues in the State budget).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. 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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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.

Source:

"Årsredovisning för staten 2017" (Year End Report for the budget year 2017):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

The Year End report makes some comparisons between estimates made and the actual outcomes related to borrowing and debt - such as in section 2.1, on page 37, "Saldot i statens budget 2017" (State budget total 2017), and table 2.1 on the same page "Utfall för statens budget 2017" (Outcome of the State budget 2017). The interest rate payments (Statsskuldsräntor) of the State are presented in one of the rows and the net borrowing nettoutlåning) in another, with narratives.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
Interest rates on the debt

Source:

Sources: "Årsredovisning för staten 2017" (Year End Report for the budget year 2017):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

The Year End report makes some comparisons between estimates made and the actual outcomes related to borrowing and debt - such as in section 2.1, on page 37, "Saldot i statens budget 2017" (State budget total 2017), and table 2.1 on the same page "Utfall för statens budget 2017" (Outcome of the State budget 2017). The interest rate payments (Statsskuld räntor) of the State are presented in one of the rows and the net borrowing nettoutlåning) in another, with narratives.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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.

Source:

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.

Example: Table 2.24 "Makroekonomiska förutsättningar" (Macroeconomic preconditions) in the Year End Report page 59:
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

See also the surrounding text. Note: "SB" is the State Budget. "Utfall" is the outcome. "Skillnad utfall 2017 SB 2017" is the difference between the State budget in 2017 and the outcome.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level
Inflation rate
Real GDP growth
Interest rates
Information beyond the core elements

Source:

Table 2.24 "Makroekonomiska förutsättningar" (Macroeconomic preconditions) in the Year End Report page 59:
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

When the Year-End Report compares actual non-financial outcomes with previous information, that previous information is the actual outcomes of the year before. It should also be noted that the Year-End Report focuses primarily on economic variables and not non-financial such. It can also be added that the Year End Report in quite a few places speaks about FEWER or MORE people, for example receiving financial assistance. No actual before and after non-financial data of those number of people are presented though.

However, some non-financial data are presented and in rare cases compared with the budgeted data - see for example section 1.1 and this statement on page 32: "När utgiftstaket för 2017 fastställdes baserades utgiftsberäkningarna på att ca 78 000 personer i genomsnitt skulle vara inskrivna i Migrationsverkets mottagningssystem 2017. Det slutliga utfallet för 2017 blev ca 95 000 personer" (When the expenditure ceiling for 2017 was determined, it was based on that an average of about 78 000 people would be registered in the Migration Agency's reception register for 2017. The final outcome for 2017 was 95 000 people):
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

There is no such information in the Year-End Report. In the OBS 2010, the Government's comment regarding the presence of this kind of 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." That answer of the Government is still valid:
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

94. 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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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.

Source:

<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

The Year End Report does include data related to policies intended to benefit directly the country's relatively most impoverished populations (transfereringar/transfers), but it does not include comparisons between the enacted budget and actual expenditures on

those.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: This is instead discussed in the budget proposal for the next year in order to provide a basis for new policy proposals.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

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.

Source:

The Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds - i.e. the pension system - and the actual outcome. See for example section 2.4.31 "Ålderspensionssystemet vid sidan av statens budget" (The pension system outside the State budget) starting on page 146 - and the table 2.125 "Ålderspensionssystemet vid sidan av statens budget" on page 147.
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

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

Source:

See the "Balansräkning" (Balance sheet) in table 3.2 on page 169 and in section 3.2 on page 168 in the Year End Report:
<https://www.regeringen.se/4971f9/contentassets/3d8ee6050f434cc09e662904beb10c30/arsredovisning-for-staten-2017-skr.-201718101.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of 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/issai-framework/3-fundamental-auditing-principles.htm>) 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/issai-framework/3-fundamental-auditing-principles.htm>) 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/issai-framework/3-fundamental-auditing-principles.htm>) for more details.≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit — financial, compliance, and performance — and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

"Riksrevisionen" (the SAI) conducted all three types of audits and made them available to the public.
The following audits were published in 2018 - see: <https://www.riksrevisionen.se/rapporter/arsvis/2018.html>
Note: "Granskningsrapporter" are performance audits. "Revisionsrapporter" are financial and compliance audits.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Researcher Response

See also The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017):
<https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/1530258777627/Rapport%20%C3%85RS%202017.pdf>

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

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

Source:

All expenditures within the SAI's mandate have been audited. Riksrevisorernas årliga rapport 2018 (The Supreme Audit Institution's yearly report 2018):

https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

The audits published in 2018 are found here: <https://www.riksrevisionen.se/rapporter/arsvis/2018.html>

Note: "Granskningsrapporter" are performance audits. "Revisionsrapporter" are financial and compliance audits.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: the SAI in 2018 audited 228 government authorities "and other organizations" (page 25 of the 2018 report). In all there were 340 at the end of 2018, according to The Swedish Agency for Public Management (statskontoret). I have not been able to identify which authorities are in the SAI's scope, and given that I have been unable to confirm the 228 authorities, my impression is that (b) might be a more appropriate answer than (a).

Government Reviewer

Opinion: Agree

Researcher Response

I have gotten a response from the SAI regarding the difference between the number of agencies the Peer reviewer is referring to. The SAI answers that they do audit all agencies and organisations within their mandate. They point to that their yearly report 2018 states that the SAI audited 228 agencies and organisations in relation to the 2017 budget - and that the report from The Swedish Agency for Public Management (Statskontoret) states that there are 340 government agencies. They then say that the difference between the number 340 and 228 is due to a difference in calculation of the same amount of agencies. For example: The number 340 includes the different courts, while the SAI includes the courts in one joint audit report. The answer was provided by Ulrika Meyer at the SAI, on 27 Sept 2019. I would like to keep the answer "a".

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

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

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

Source:

See also "Förvaltningen av premiepensionssystemet – kostnadseffektivitet för spararnas bästa? (Management of the premium pension system - cost-effectiveness for the best interests of savers?):"

<https://www.riksrevisionen.se/rapporter/granskningsrapporter/2018/forvaltningen-av-premiepensionssystemet---kostnadseffektivitet-for-spararnas-basta.html>

The following is "Riksrevisorernas årliga rapport 2018" (The Supreme Audit Institution's yearly report 2018):

https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Yes, all the funds within the SAI's mandate have been audited. I sent a question about this to Riksrevisionen. Daniel Hallberg answered that Riksrevisionen audited the Premium pension system in full in 2018 - and so also the Income pension system, except for the so called buffer funds that lie within the mandate AP-Fonderna.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher Response

See also The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017):
<https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/153025877627/Rapport%20%C3%85RS%202017.pdf>

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

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

Source:

The whole Yearly Report is kind of a summary in itself and it is written in a very accessible and eye friendly way. On pages 6-13 there is a summary of the key findings in relation to the efficiency and effectiveness audits. On pages 15-20 there is a summary of the key findings in relation to the yearly audits.

The Audit Report 2018 (Riksrevisorernas årliga rapport 2018):

https://www.riksrevisionen.se/download/18.19793bd1639e645b831c1f/1527512491826/%C3%85RA_2018_ANPASSAD.PDF

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The reply should refer to the document Årsredovisning för staten, which corresponds to the audit report that is sought.
<https://www.regeringen.se/rattsliga-dokument/skrivelse/2018/04/skr.-201718101/>

Researcher Response

See my answer to question AR-3a in relation to the Government peer reviewer's comment. In short my answer was that the suggested link goes to what in the OBS is referred to as the Year End Report of the Government, and not to the Audit Report of the Supreme Audit Institution.

IBP Comment

Please see researcher's comment to AR-1: "After discussions within and with the IBP, and IBP consulting with the INTOSAI Development Initiative, it has been decided that following documents and web pages are the ones of relevance to the AR questions - and to answer the questions the first of the three should be used: 1) The Riksrevisionen/SAI report of the audits: Revisionsrapport - Årsredovisning för staten 2017 (Audit Report – Annual Report of the State 2017):
<https://www.riksrevisionen.se/download/18.146a6e10163682c2c4181089/153025877627/Rapport%20%C3%85RS%202017.pdf> 2) The SAI Annual Report: Riksrevisorernas årliga rapport 2018 (The SAI Yearly Report 2018)
<https://www.riksrevisionen.se/rapporter/uppfoljning/arliga-rapporten/riksrevisorernas-arliga-rapport-2018.html> 3) Sweden also produces and publishes the results of all the audits they carry out online: <https://www.riksrevisionen.se/rapporter.html>"

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to

address audit finding, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

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

Source:

The Government reports on Riksrevisionen's (SAI's) audit recommendations in its introductory chapter to the Budget Bill, and certain of the audit findings are also responded to in the Budget Bill expenditure area documents.

The Executives Budget proposal for 2019:

<https://www.regeringen.se/4ac33b/contentassets/d13d35490a9f470a87b885188587b5ae/budgetpropositionen-for-2019-hela-dokumentet-prop.-2018191.pdf>

On page 179, Section 11.2, in the Executives Budget Proposal the following is said: "Riksrevisionen har för årsredovisningen för staten 2017 lämnat en revisionsberättelse utan reservation eller avvikande mening." ("The SAI's audit statement regarding the Government's Year End Report for 2017 contains no reservation or opinion deviating from that of the Government." The same is for example also said in Section 4.3 on page 21, and under the headline "Den årliga revisionens iakttagelser" (Findings of the yearly audit) on page 29.

In addition see other of the sub headlines "Den årliga revisionens iakttagelser", such as section 7.4 regarding Länsstyrelserna (The County Governments, which mainly deal with the health system), and section 8.4 regarding the Central Statistics Office.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature — as the key oversight institutions — have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a,""b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

See: "Uppföljningsrapporten 2018" (The follow-up report 2018):

<https://www.riksrevisionen.se/rapporter/uppfoljning/uppfoljningsrapporten/uppfoljningsrapporten-2018.html>

Comment:

In the preface on page 7 the SAI summarises the report findings as follows:

"I det följande presenteras Riksrevisionens uppföljningsrapport 2018. Rapporten innehåller djup uppföljning av 18 granskningsrapporter och översiktlig uppföljning av 21 granskningsrapporter från effektivitetsrevisionen. Rapporten innehåller också uppföljning av de modifierade revisionsberättelser som lämnats av den årliga revisionen för verksamhetsåret 2016.

Uppföljningen visar att flertalet granskningsrapporter från effektivitetsrevisionen har medfört någon form av åtgärd av regeringen eller andra granskade organisationer. Åtgärderna ligger i linje med Riksrevisionens slutsatser och rekommendationer.

Särskilt den djupa uppföljningen gör det tydligt att det skett förbättringar inom de granskade verksamheterna, även om problem i vissa fall också kan kvarstå.

Den årliga revisionen för verksamhetsåret 2016 medförde att 16 myndigheter fick modifierade revisionsberättelser. Av uppföljningen framgår vidtagna och korrigerande åtgärder.

Det är inte alltid möjligt att dra slutsatsen att det är Riksrevisionens granskningar som är den direkta anledningen till de iaktagna förbättringarna. Uppföljningen visar dock att Riksrevisionen spelar en viktig roll i arbetet med att förändra och förbättra den

statliga verksamheten."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

The following Swedish IFI fit the criteria of this question: The Swedish Fiscal Policy Council (Finanspolitiska rådet).

The Swedish Fiscal Policy Council: The Swedish Fiscal Policy Council (Finanspolitiska rådet) is a government agency that consists of six members assisted by a secretariat with five employees. The Council was established in 2007 and provides an independent evaluation of the Government's fiscal policy. It is a government agency which is publicly funded but independent. See the Council's website here:

<http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/abouttheswedishfpc.4.6f04e222115f0dd09ea8000950.html>

See the law related to the Council here: Law 2011:446 with an instruction to the Fiscal Policy Council (Förordning 2011:446 med instruktion för Finanspolitiska rådet): https://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20forordning-2011446-med-instruktion-for_sfs-2011-446

The Council does work such as analyses and evaluations of the finance policy in place. The Council amongst other publishes a yearly report that it presents to the Parliament in an open hearing each year. The Finance Minister is then present to make comments on it. The government and parliamentarians make up their own minds about what the Council puts forward to them.

Comment:

Peer Reviewer
Opinion: Agree

Comments: I agree with the researcher, however, the Swedish Fiscal Policy Council's focus is much more on fiscal policy in an aggregate sense than a focus on the annual budget. From its homepage: "The Council is to review and assess the extent to which the fiscal and economic policy objectives proposed by the Government and decided by the Riksdag (the Swedish Parliament) are being achieved. These objectives include long-term sustainability of public finances, the surplus target, the expenditure ceiling and consistency of the fiscal policy stance with cyclical developments in the economy. The Council is also to assess whether fiscal policy is in line with long-term sustainable growth and long-term sustainable high employment. The Council's role furthermore includes examining the clarity of the Government's budget bills. It may also evaluate the quality of the economic forecasts and models on which the Government's assessments are based." Hence it might not be the kind of institution that IBP considers given that the question is phrased: "an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or

approval process".

Government Reviewer

Opinion: I choose not to review this question

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

The Reports of the Swedish Fiscal Policy Council (Finanspolitiska rådet) are found here: <http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/thecouncilsreports/thecouncilsmainreports.4.3dc0d3a412bc4ba245f800013543.html> See the headline "Rådets rapporter" (The Council's reports) and its subheadlines (the different reports) in the left hand menu. The reports contain both macroeconomic and fiscal forecasts - with a much greater emphasis on the fiscal part and a focus primarily on the labor market when it comes to the macroeconomics.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Comments: The IFI does not produce its own forecasts, it only presents other organizations' forecasts, including the government's.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

Yes, I agree with the peer reviewer. I am changing the answer to a "c". I have consulted with Axel Malmcrona at the Swedish Fiscal Policy Council (Finanspolitiska rådet) and my answer below is based on that answer. In the OBS 2017 I used both the National Institute of Economic Research (NIER, Konjunkturinstitutet) and the Swedish Fiscal Policy Council (Finanspolitiska rådet) to answer this and other IFI related OBS questions. NIER does their own macro and fiscal forecasts (see them here: <http://konj.se/english.html>). This time around IBP advised me to only use the Council as a source to make possible better comparisons with other OBS countries. The rating of this question is therefore changed from an "a" in the OBS 2017 to a "c" in this OBS. The Swedish Fiscal Policy Council makes assessments in its reports based on other actors' prognoses, such as the IMF, European Commission, Central Bank, National Institute of Economic Research (Konjunkturinstitutet), and Ministry of Finance. The Council does not make their own prognoses, but makes assessments of the economy in their reports based on the above actors' prognoses. The Council compares the Government's view of the economy with other actors' (see for example section 1.2.2 in their year end report 2019 or section 1.2.2 in the one from 2018). Other assessments of the Government's prognoses are also made such as of structural savings (example: the yearly report 2018, section 2.2.5). To find the documents cited above click here: <http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/thecouncilsreports/thecouncilsmainreports.4.3dc0d3a412bc4ba245f800013543.html> See the headline "Rådets rapporter" (The Council's reports) and its subheadlines (the different reports) in the left hand menu. Axel Malmcrona at the Council also said the following "Jag skulle säga att en naturlig del av rådets arbete är att jämföra regeringens antaganden för den förda politiken, där ingår regeringens syn på det ekonomiska läget. Att göra egna prognoser kräver en annan typ av organisation, vilket ibland finns hos finanspolitiska råd i andra länder, medan vi i Sverige utgår från andra bedömare som finns förutom regeringen." (I would say that a natural part of the Council's work is to assess the assumptions on which the government bases its policies, including the Government's view of the economic situation. Making own prognoses requires a different type of organization, such that is sometimes found at councils similar to ours in other countries, while we in Sweden rely

on the prognoses of the above mentioned actors to make our assessments.)

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer “a,” the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer “b” applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer “c” applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer “d” applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

Source:

The Swedish Fiscal Policy Council (Finanspolitiska rådet) publishes its own costings of new policy proposals in relation to a very limited number of new policies. It is done when a gap is discovered in terms of new policies that need costing and no other part of the government has done/is doing it.

In 2017 and 2018 no such costings have been done, but in 2016 this report by the Council that contained costing of the migration policy:

<http://www.finanspolitiskaradet.se/download/18.21a8337f154abc1a5dd2876a/1463335875126/Underlagsrapport+2016+1+Alid%C3%A9n+och+Hammarstedt> and in 2015 this costing of the effects on employment of raised levels of unemployment benefits was done: <http://www.finanspolitiskaradet.se/download/18.7080f60714d36b5252b75b6d/1431352460697/PM%20till%20Svensk%20finanspolitik%202015.pdf>

In an email response to me the Director of Finanspolitiska rådet, Joakim Sonnegård, said that the areas the Council chose to prioritise in 2017 and 2018 did not need costing.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer “a” if this occurred five times or more; “b” for three times or more, but less than five times; and “c” for once or twice. Answer “d” should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

c. Rarely (i.e., once or twice).

Source:

I am answering this question in relation to the Swedish Fiscal Policy Council (Finanspolitiska rådet):

The external presentations held by the Council to the Parliamentary Committees are all found under “Presentations” on the Council’s website – see: <http://www.finanspolitiskaradet.se/presentationer/presentationer2016.4.418ea5fa1526fdb43ce5e67e.html>

Each year in May the Council holds an open presentations and hearing at the Parliament, on 15 May 2018. A presentation is given of the Council's yearly report and the one in 2018 (May 15) is found on the Council's web: <http://www.finanspolitiskaradet.se/download/18.6f87628416347e300a075570/1526461475992/180515%20Presentation%20Svensk%20finanspolitik%202018%20-%20FiU.pdf> and the recording of the event is found on the Parliament's web: http://www.riksdagen.se/sv/webb-tv/video/oppnen-utfragning/oppnen-utfragning-om-finanspolitiska-radets_H5C220180515ou1

The Council also takes part in Parliamentary committee hearings when asked to do so by such a committee. This has happened in previous years, but did not in 2018. I got a confirmation by phone about this from the Council's Press Secretary Joakim Sonnégård on 27 February 2019..

Comment:

In the OBS 2017 this question was rated a "b" because three presentations had taken place in relation to Parliamentary committees. In 2018 there has been only the yearly one, so the rating this time is a "c".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

See the debate in Parliament on economic policy guidelines (Riktlinjer för den ekonomiska Politiken) - on 14 June 2018 here: http://www.riksdagen.se/sv/webb-tv/video/debatt-om-forslag/riktlinjer-for-den-ekonomiska-politiken_H501FiU20

See the debate in Parliament of the Spring supplementary budget on 20 June 2018 here: http://www.riksdagen.se/sv/webb-tv/video/debatt-om-forslag/varandningsbudget-for-2018_H501FiU21

See the debate on the fiscal policy framework (Finanspolitiska ramverket) on 21 June 2018 here: http://www.riksdagen.se/sv/webb-tv/video/debatt-om-forslag/riktlinjer-for-den-ekonomiska-politiken_H401FiU20

See the debate in Parliament of the Executive Budget Proposal - on 15 November 2018 here: https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-med-anledning-av-budgetpropositionens_H6C120181115bu and here is the same with sign language translation: https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-med-anledning-av-budgetpropositionens_H6C120181115bu1tt

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

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

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) ([https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml](https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859))).

For the purposes of responding to this question, if — and only if — the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

Sources: The legislature always receives the Executive's Budget Proposal around September 20 each year. The fiscal year runs January to December. However, the year 2018 was an exception due to elections. The legislature as well as the public at large received budget on 15 November 2018 - see more of an explanation regarding that in the answer to question EBP-2.

Comment:

The legislature always receives the Executive's Budget Proposal around September 20 each year. The fiscal year runs January to December. However, the year 2018 was an exception due to elections. The legislature as well as the public at large received budget on 15 November 2018 - see more of an explanation regarding that in the answer to question EBP-2.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

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.

Source:

The Parliament enacts the Budget Bill in mid-December, just before Christmas - i.e. so the final decision is taken less than a month before the budget year starts in January. So the answer should be "b". However, the framework decision of approving the budget is normally done more than one month ahead of the budget year. That decision includes the entire revenue side of the central government budget and the ceilings for the 27 expenditure areas. The budget balance and net lending is thus known at that point in time as well as all major priorities. See the budget process dates, including the enactment, here:
<https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

The Budget Law (Budgetlag, 2011:203): http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203

My answer is an "a", the legislature has unlimited authority on this. The process around the budget bill in Sweden is this:

- Around September 20, the Executive presents its budget proposal to the Parliament (Riksdag).
- The Parliament has until the end of November to determine the total limit for central government expenditure, as well as the limits for each expenditure area.
- In mid-December, the Parliament decides how the money for each expenditure area is to be allocated.
- The Parliament also takes a decision regarding the estimate of central Government revenue.

The Parliament thus decides the limit of the Government expenditure in November - i.e., in November it has the authority to set a higher or lower expenditure ceiling. Then in December, when the Parliament decides on the budget for each expenditure area, it can no longer go beyond the ceiling it set in November. Any amendment of the budget of course also needs a majority in Parliament. In sum, the legislature cannot make amendments, which entail increasing expenditure above the set ceiling, in December - and it cannot make amendments without a majority in Parliament. However, the sequence of voting in Parliament does not limit the power of Parliament. It is the Parliament that sets the expenditure ceiling in November. Then it has to follow that decision in December. If the question is to be taken literally, the Parliament does not have unlimited powers in December, but it is a consequence of its own November decision. A less strict interpretation, which I found more reasonable in the OBS 2012, 2015 and 2017, as well as now in the OBS 2019, is an "a."

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

- The Enacted Budget: <https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>
- The Budget Law: Budgetlag 2011:203: http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203_sfs-2011-203/

The Executive's Budget Proposal for the fiscal year 2019 was developed and presented to the Parliament on 15 November 2018 by the post-September-2018-election Interim Government (i.e. the Social Democrat and Green parties that formed the Government during Sept 2014-Sept 2018). As is stated in the introductory summary of the Enacted Budget, on 12 December 2018 the Parliament decided to enact parts of the Interim-Government's Budget Proposal together with rather substantial proposed amendments put forward by Moderaterna and Kristdemokraterna (the Moderate and Christian Democratic parties).

In the OBS 2017 the rating of this question was a "c", because the content of the Enacted Budget was then the same as the previous Executive Budget Proposal. In this OBS, as a result of the election which delivered a hung Parliament and Transitional Government (see more about this in the answer to question EBP-2), the budget enacted by the Parliament ended up being quite different from the Interim-Government's Budget Proposal, and therefore the rating is an "a".

Comment:

Differences between the Interim Government's Budget Proposal and the Enacted Budget (the latter was in part the same as the Interim, but to a larger extent the same as the joint proposal put forward in Parliament by the Christian Democrats and Moderates). I am presenting the aggregated expenditure area figures below. There were also a lot of differences at the sub budget line levels.

Expenditure area 8 Migration: Budget proposal SEK 13.6 billion, Enacted budget SEK 12.1 billion.
Expenditure area 14 Labour market: Budget proposal SEK 76.8 billion, Enacted budget SEK 73.9 billion
Expenditure area 16 Education: Budget proposal SEK 81.3 billion, Enacted budget SEK 80.8 billion.
Expenditure area 24 Enterprise: Budget proposal SEK 7.2 billion, Enacted budget SEK 7.4 billion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures,

please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Yes, the Finance Committee (Finansutskottet). See the first page summary of the Enacted Budget:
<https://data.riksdagen.se/fil/FE9638E9-4F1D-4E27-850A-34249050AC21>

Comment:

The Parliamentary discussions and work related to the Executive's Budget Proposal is done by all the policy area committees in Parliament (especially in step 2). The Finance Committee has the overall final responsibility for the work in both steps 1 and 2.

The follow is stated on the web of the finance committee: <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/>
"Hur mycket pengar ska staten lägga på olika områden som arbetsmarknad, utbildning och hälso- och sjukvård? Vilken inriktning ska den ekonomiska politiken ha? Finansutskottet har det övergripande ansvaret för riksdagens arbete med statens budget."
(How much should the State allocate to various policy areas such as the labor market, education and health care? What should be the direction of the economic policy? The Finance Committee has the overall responsibility for the work of the Parliament on the State budget.)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

Sources: Yes, different committees of the Parliament examined the budget parts that related to them. See their reports (betänkanden) on this page: <http://www.riksdagen.se/sv/dokument-lagar/?riksmo%E2%80%A6+http://www.riksdagen.se/sv/dokument-lagar/?doktyp=bet&q=budgetproposition+2019&st=2&doktyp=bet&riksmote=2018/19>

An example: See the betänkande (report) from Försvarutskottet (the Defense Committee) on this page: http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/utgiftsomrade-6-forsvar-och-samhallets_H601F%C3%B6U1 On that page you also see the process of the report (including documents and web recordings of the debate on it). A specific example in the above report are the tables where you find the headlines "Utfallet 2017" in the first column. You can also search for the word "utfall" in the report to find text about actual expenditures.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

Source:

See examples of protocols of the Finance Committee:

- 15 May 2018: https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-20171843_H5A1FiU43p
- 9 October 2018: https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-2018193_H6A1FiU3p
- 10 December 2018: https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-20181917_H6A1FiU17p

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine in-year implementation.

Comments: the links the researcher provides do not support that the fiscal affairs committee in parliament has conducted an examine in-year implementation of the Enacted Budget. The committee does examine the government's budget documents, incl the spring bill and the spring change bill (vårändringsbudget), but my impression is that the committee does not do in-year examinations of the enacted budget

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

I spoke to the Manager of the Office of the Finance Committee, Mikael Åsell. He does not agree with the peer reviewer regarding that in-year implementation examination of the enacted budget does not take place at the Finance Committee. He says that it is done regularly in relation to reports and prognoses from the Ministry of Finance. The members of the Finance Committee meet twice a week and among other examine the prognoses (which among other are based on budget outcomes to date) that come from the Ministry of Finance around 5-6 times a year. There are also a range of supplementary budgets each year that are examined by the committee and include budget outcome information. It is however not easy to find documents that clearly show that it is done. For example, the minutes from the weekly meetings of the Finance Committee are written in a quite general overview way. I would still like to keep the "a" rating.

115. Does the executive seek approval 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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

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

Source:

- See the headline "Beslut om budget" (Decision on the budget) in Chapter 9 of the Constitution (Regeringsformen): http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20kungorelse-1974152-om-beslutad-ny-regeringsform_sfs-1974-152
- See chapter 2 in the Budget Law: http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203

Chapter 9, paragraph 7: "Användning av anslag och inkomster" (Use of appropriations and income): Anslag och inkomster får inte användas på annat sätt än vad riksdagen har bestämt (Appropriations and income may not be used in any other way than the Riksdag has decided).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

116. Does the executive seek approval 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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

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

Source:

- See the Budget Law: http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203

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). See also paragraph 4 of chapter 2, which gives the government the possibility to propose to Parliament necessary measures if the expenditure ceiling is being exceeded.

Comment:

The approval is primarily sought through the Executives Budget Proposal and Supplementary Budgets (Spring and Autumn Fiscal Bills). However, such supplementary proposals may be put forward to the Parliament at other times also. In the Spring Fiscal Bill of 2018 (a year with a fiscal surplus) additional funds were proposed by the then Government and approved by Parliament. See this page: <https://www.regeringen.se/artiklar/2018/04/varbudgeten-2018-pa-fem-minuter/>. The areas that got additional funds were job creation (Fler ska komma i arbete), decreased dependency on fossil fuel (Sverige ska bli ett fossilfritt välfärdsland), strengthened welfare (Välfärden ska stärkas), safety and security (Starkt trygghet och säkerhet). The approved total for all four areas was SEK 2.6 billion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

The Budget Law (Budgetlagen): http://www.riksdagen.se/sv/dokument-lagar/dokument/svenskforfattningssamling/%20budgetlag-2011203_sfs-2011-203

The Budget Law chapter 3:12 states that the Swedish government is allowed to decide not to spend a budget allocation due to certain circumstances related to the operations of the government, the state finances or other socioeconomic reasons. Chapter 3:12 in Swedish: "Regeringen får besluta att medel på ett anvisat anslag inte ska användas, om detta är motiverat av särskilda omständigheter i en verksamhet eller av statsfinansiella eller andra samhällsekonomiska skäl."

According to the Budget Law, the government is thus allowed to underspend in unexpected circumstances without seeking approval from the Parliament (Riksdag). I therefore see no other option than to answer "d". It should, however, be noted that such underspending is usually regulated through the spring and autumn supplementary bills, not during other parts of the year. And it should also be noted that the government writes a report every year (covering the past year, Jan to Dec, which is also the fiscal year) on what laws and regulations of the Riksdag it has followed or not - including the budget. In the cases where the government has not followed a law or regulation, the government needs to explain why to the Riksdag in that report.

This is a link to the report, dated April 2018, covering the year 2017 called "Regeringens skrivelse 2017/18 Redogörelse för behandlingen av riksdagens skrivelser till regeringen" (The Government's communication 2017/18 Presentation of the treatment of Parliamentary letters to the government): https://www.riksdagen.se/sv/dokument-lagar/dokument/ytrande/redogorelse-for-behandlingen-av-riksdagens_H505UbU5y

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

b. Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

Source:

Sources: The Finance Committee of the Parliament (Riksdag) examined the Audit Report of the SAI (Riksrevisionen), published on 21 May 2018 - covering 2017 - on 16 October 2018. The following report (called "betänkande", done yearly) was written: The yearly report of Riksrevisionen 2018 - The finance committee's report 2018/19:FiU9 (Riksrevisorernas årliga rapport 2018 - Finansutskottets betänkande 2018/19:FiU9): https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2018_H601FiU9. The report was debated in, and approved by, Riksdagen on November 7, 2018.

The answer "b" is therefore the accurate one, since it took around five months from the publication to the examination by the Finance Committee. It should be noted, however, that Sweden as a whole - the Riksdag included - is pretty much closed during the summer vacation months of July and August.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of

the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The SAI (Riksrevisionen) is governed by the Constitution (Regeringsformen) chapter 13, the Law 2002:1022 on audits of the State, and the Law 2002:1023 which covers instructions for Riksrevisionen. Regeringsformen chapter 13:8 says that Riksrevisionen is led by three State Auditors who are appointed by the Parliament (Riksdagen). One of those three is appointed to take the administrative lead of the Riksrevisionen.

Regeringsformen: <http://www.riksdagen.se/sv/sa-funkar-riksdagen/demokrati/grundlagarna/>
Law 2002:1022: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet_sfs-2002-1022
Law 2002:1023: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

120. 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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary — or a judge — is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

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.

Source:

Sources: The Swedish Constitution specifies that the head of the SAI (Riksrevisionen) can only be removed by the Parliament, and only in extreme cases where crime or severe illness has been established - see chapter 13:7 in the Constitution (Regeringsformen): <http://www.riksdagen.se/sv/sa-funkar-riksdagen/demokrati/grundlagarna/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Swedish SAI (Riksrevisionen) is an agency under parliament, NOT under the executive branch.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

I agree with the peer reviewer and the rating stays the same.

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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.

Source:

Sources: The Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of the Swedish National Audit Office (Riksrevisionen) - see paragraph 12:3 in the Law 2002:1023: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023

See also the financial statement on page 42 in the Year End Report of Riksrevisionen, which shows a surplus for 2017 and 2018: <https://www.riksrevisionen.se/download/18.3a3320181690a31168738a2c/1550837201324/%C3%85rsredovisning%202018.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits — financial, compliance, and performance — the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Riksrevisionen (SAI) has full discretion to decide which audits it wishes to undertake.
Law 2002:1022: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021022-om-revision-av-statlig-verksamhet_sfs-2002-1022
Law 2002:1023: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-20021023-med-instruktion-for_sfs-2002-1023

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

b. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.

Source:

In the OBS 2017 there was a discussion between me, the peer reviewers, and the IBP - on the answer to this question. The final decision of the IBP was that the peer review of the process dated 10 December 2013 by the INTOSAI merited the answer "b": <http://www.intosaicbc.org/download/sweden-2013-eng/>.

In the OBS now at hand the focus is primarily on 2018 – i.e. the December 2013 peer review is still within the five year limit and should therefore still cover a "b".

There was also a Cold Review was done by the University of Uppsala and published in March 2015: <https://www.riksrevisionen.se/download/18.6081a39c160e9b387312009/1518435522661/Cold%20Review-rapport%202015.pdf>

Both of the above reviews were initiated by Riksrevisionen (SAI).

In 2016 the Parliament commissioned a review to cover the topics of Riksrevisionen, the Parliament and Riksrevisionen, efficiency/effectiveness audits, and certain circumstances at Riksrevisionen. A report of the review was published in February 2018: https://www.riksdagen.se/sv/dokument-lagar/dokument/utredning-fran-riksdagsforvaltningen/oversyn-av-riksrevisionen---slutbetankande_H5A5URF2

In December 2018 the Parliament also decided to commission a review focused on the leadership structure of Riksrevisionen, to be finalised by May 2019: <http://www.riksdagen.se/sv/press/pressmeddelanden/2018/dec/13/utredning-om-riksrevisionens-ledningsstruktur/>

None of the above are yearly publications. The rating therefore remains a "b".

Comment:

In addition:

The quality assurance system of Riksrevisionen (SAI) also consists of oversight of the Finance Committee.

- The yearly report of SAI (Riksrevisorernas årliga rapport) is presented to the Finance Committee:

<https://www.riksrevisionen.se/rapporter/uppfoljning/arligen-rapporten/riksrevisorernas-arligen-rapport-2018.html>

- The Finance Committee reviews the report with the help of an external audit company. The Finance Committee reviews the SAI follow-up report (Riksrevisionens uppföljningsrapport) in which the SAI presents what their audits have led to:

<https://www.riksrevisionen.se/rapporter/uppfoljning/uppfoljningsrapporten/uppfoljningsrapporten-2018.html>

- The Finance Committee's assessment of the SAI's annual report: The Yearly Report of the SAI 2018 - The Finance Committee's Report 2018/19:FiU9 (Riksrevisorernas årliga rapport 2018 - Finansutskottets betänkande 2018/19:FiU9):

https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arligen-rapport-2018_H601FiU9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

I searched for "Riksrevisionen informerar" ("SAI informs") on the webpage of the Parliament, and limited the search to 2018 and "Riksdagens protokoll" ("Minutes of the Parliament"). See the search here: <https://www.riksdagen.se/sv/dokument-lagar/?datum=2018-01-01&tom=2018-12-31&q=%22Riksrevisionen+informerar%22&st=2&doktyp=uprotokoll>

The search showed five posts from 2018 of protocols stating SAI participation at Parliamentary Committees in 2018:

- 27 March: Försvarskommitténs protokoll 2017/18:25 (Defense Committee)
- 19 April: Näringsutskottets protokoll 2017/18:23 (Business Committee)
- 26 April: Näringsutskottets protokoll 2017/18:24 (Business Committee)
- 6 November: Skatteutskottets protokoll 2018/19:4 (Tax Committee)
- 6 December: Trafikutskottets protokoll 2018/19:10 (Transportation Committee)

Not limiting the search to "Riksdagens protokoll" gave more results than 5.

Comment:

In addition:

The reports of the SAI are found on their website: <https://www.riksrevisionen.se/rapporter/arsvis/2018.html> The Parliament debates the reports of the SAI, which can be seen on this webpage where a range of debates are published as video recordings and documents: <https://www.riksdagen.se/sv/global/sok/?q=riksrevisionen&st=3&datum=2018-01-01&tom=2018-12-31&avd=webbtv>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

A note on the subnational level of government to start with:

- The Open Budget Survey questions are to be answered by looking at the central level of government. In Sweden, speaking in general terms, the parts of the central government budget that affect citizens the most is decentralised to the subnational levels. The local levels are the kommuner (municipalities) and landsting (counties dealing primarily with the health sector). That is where specific budget spending decisions on budgets regarding schools, health, infrastructure, culture, housing, etc take place. The local level collects income taxes that they allocate in their budgets. Around 70% of the subnationals' revenue is collected by the subnationals at their level. Education, for example is mainly budgeted for and spent by the subnationals. The funds that are channelled from the national level to subnational education have more to do with "equalizing" – e.g. those subnationals with the most immigrant children get funds according to how many, and those that need to subsidise daycare in order for parents to afford it get it, etc.

- There is a participation mechanism at around two thirds of the 290 kommuner called citizens' suggestions (medborgarförslag), and the same at around half of the 20 Landsting. Citizens' can through those mechanisms make their own suggestions to the kommuner and landsting, including regarding the budget - <https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet.371.html>. In the past few years initiatives have been developed around Medborgarbudget (Citizen's Budget), which are processes for citizens to participate in the subnational budget process – see: <https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet/medborgardialog/medborgarbudget.26603.html>

That said, I now turn the focus to the participation at the central level of government, which is the focus of the questions in section 5:

- At the central level, the way it works in Sweden is that citizens who want to influence government decisions engage in political parties and put in their suggestions to their parties and related Members of Parliament (MoP). The MoPs in turn make motions to the Government. Another way to engage with the central level government in Sweden is to join organisations that lobby the government, political parties and MoPs. Sweden has a long and strong tradition of citizens joining non-governmental organisations and institutions of different kinds. Those organisations and institutions in turn try to influence the political parties, parliamentarians and/government officials. Media also act as a strong stakeholder when it comes to scrutinizing budget related issues and holding decision makers to account at the central government level.

- There are means of participation in place at the central level based on the fact that the Swedish public can easily access the Ministry of Finance staff, and also staff of the Swedish National Financial Management Authority (Ekonomistyrningsverket - ESV). However, the mechanism does not reach the level of participation set out by the IAPS Spectrum of Public Participation cited above in the introduction to this question. The Ministry of Finance nor ESV specifically seek the input from specific groups of the public, but the mechanism for dialogue is open to all. There is kind of a standing invitation to input although that invitation is not made at specific stages of the budget process. It is up to the public to use the mechanisms. They do so to a limited degree, which is partly due to that there is a certain level of trust in democracy work. Swedes to a large degree rely on that the government will do its job. If they do not the Parliament will make sure they do. If that does not work either, then media will step in. And if that does not work the public steps in. If that does not work either the public will make it known in the next election.

The above is a very generalised description, but it tends to work that way at the central level.

More information about the means of participation at the central level: There is staff at the Ministry of Finance and ESV assigned to engage with the public, provide comments and give answers to the public's questions. There is a unit that deals with that kind of communication (kommunikationsfunktion) at the Ministry, and also at ESV. There is also other staff at the Ministry and ESV that deal with specific state budget related issues who are available for comments and questions from the public. The mechanisms include communication per phone and email. The mechanisms are used by media and all kinds of people from the public. The communication per phone has become less and less over the years since information needed can now be found on the web. The means of participation include:

- Contact information of the Ministry of Finance: <http://www.regeringen.se/kontaktuppgifter/#1285>
- The Ministry of Finance on Facebook: <https://www.facebook.com/pages/Finansdepartementet/171875776161069>
- The Ministry of Finance on Twitter: <https://twitter.com/finansdepsv>
- Contact information of ESV: <https://www.esv.se/om-esv/kontakt/>
- ESV on Facebook: <https://www.facebook.com/pages/Ekonomistyrningsverket/214562455232082>
- ESV on Twitter: <https://twitter.com/ekonomistyrning?lang=sv>

Comment:

In sum: The OBS questions cover the central level of government. Citizen participation takes place at the subnational level of government in Sweden. The means of participation in place at the national level is available for citizens to use - and it is quite easy to get a hold of for example relevant Ministry of Finance staff (through email, phone, twitter, facebook) and they are required by law to answer questions asked. There is, however, no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited above in the introduction to this question 125).

Government Reviewer
Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The means of participation at the central level identified in the answer to question 125 is open to all. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

- 1. Macroeconomic issues**
- 2. Revenue forecasts, policies, and administration**
- 3. Social spending policies**
- 4. Deficit and debt levels**
- 5. Public investment projects**
- 6. Public services**

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engagement are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The means of participation identified at the central level, in the answer to question 125, makes it possible for citizens to engage in all 6 topics. The identified means of participation are open to all and there is no restriction on what kind of topics can be covered.

However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

The means of participation identified at the central level, in the answer to question 125, makes it possible for citizens to engage in all 6 topics. The identified means of participation are open to all and there is no restriction on what kind of topics can be covered. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a “c” response.

Answer “d” applies if the requirements for a “c” response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

The means of participation at the central level, identified in the answer to question 125, is open to all and there are no restrictions on what can be covered – including the budget. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

The means of participation at the central level, identified in the answer to question 125, is open to all and there are no restrictions on what can be covered – including the budget. However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?**GUIDELINES:**

This question reflects the GIFT principle of “Inclusiveness”, and examines the executive’s effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government’s efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer “a,” the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government’s efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer “b” applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an “a” response are not met.

Source:

The means of participation at the central level, identified in the answer to question 125, is open to all.

Examples of steps taken to make possible the contact with government of the most vulnerable and under-represented groups:

- Many parts of the government’s website are available in English: <https://www.government.se/government-of-sweden/ministry-of-finance/>

- Video with text: <https://www.regeringen.se/artiklar/2018/11/budgeten-for-2019-pa-fem-minuter/>

- There are special instructions on the Swedish National Financial Management Authority (Ekonomistyrningsverket) web on how to enlarge the text for people with visibility impairments: <https://www.esv.se/om-webbplatsen/avvanda-webbplatsen/>

However, as also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The means of participation of the Swedish National Financial Management Authority (Ekonomistyrningsverket /ESV), identified in the answer to question 125, makes it possible for citizens to engage in all 6 topics. However, ESV does not proactively seek input on the above topics from specific groups of citizens. As also stated in the answer to question 125, there is no active outreach participatory mechanism in place at the ESV, or active participation taking place, that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Comment:

The means of participation of the Swedish National Financial Management Authority (Ekonomistyrningsverket /ESV), identified in the answer to question 125, makes it possible for citizens to engage in all 6 topics. However, ESV does not proactively seek input on the above topics from specific groups of citizens. As also stated in the answer to question 125, there is no active outreach participatory mechanism in place at the ESV, or active participation taking place, that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy

changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125).

Possibilities of citizens to participate are, however, communicated on the Government's websites. The purpose is to make sure citizens have information so that they can contact the government if they wish to. The scope can be anything the citizen wishes to engage in. The constraints are the opening hours of the mechanisms and sometimes a time lag to answering questions. Intended outcomes are to make sure the citizens are informed. The process and timeline are those of the budget process, which are thoroughly explained here, among other in sign language and audio - and there are links to further explanations: <http://www.regeringen.se/sa-styrs-sverige/budgetprocessen/> and here: <https://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). So, no such written documents are produced.

Comment:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). So, no such written documents are produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:**Comment:**

As also stated in the answer to question 125 and 128, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). So, no such publications are produced.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on “Sustainability,” “Timeliness” and “Complementarity” and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that “timetable” refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer “a” applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice “a”, the timetable must be available to the public prior to the budget preparation process beginning.

Answer “b” applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an “a” response are not met.

Source:

Comment:

As also stated in the answer to question 125, there is no active outreach participatory mechanism in place, or active participation taking place, at the central level that is in line with the IAPS Spectrum of Public Participation (cited in the introduction to question 125). The means of participation identified in the answer to question 125 are available throughout the year and are not inserted into specific periods of the budget time table.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer “a,” a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of

the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a “c” response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Just as stated in the answer to question 125, there are no active budget outreach participatory mechanisms in place, or active participation taking place, at the central level of other line ministries – i.e. no such action that is in line with the IAPS Spectrum of Public Participation.

However, the means of participation, identified in relation to the question 125, are available for many of the other line ministries. They have special communication units in place to respond to requests and questions from the public, called “kommunikationsfunktioner”. Contact details of public officials at the ministries are published on the respective websites of the ministries: <https://www.regeringen.se/sveriges-regering/>. Many of the line ministries are also found on Facebook and Twitter.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer “a,” the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

b. Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

Source:

Legislative committees (including the one on finance) do not usually hold public hearings. The committees have the power to decide whether they want to hold open or closed hearings. The way the public can influence the pre-budget or approval stages are above all through the political parties and organisations lobbying them. The public can also contact individual Parliamentarians directly if they wish to - see their contact details here: <http://www.riksdagen.se/sv/ledamoter-partier/> Scroll down and you will find the photos of all the Parliamentarians. Click on their photos to access their contact details.

The open hearings that are held are made public on the Parliament's web page: <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/> An example of such an open hearing is: "Öppen utfrågning om Finanspolitiska rådets rapport Svensk finanspolitik 2018" (Open seminar regarding the Swedish fiscal policy 2018 report of the Swedish Fiscal Policy Council), held on 15 May 2018: http://www.riksdagen.se/sv/webb-tv/video/oppen-utfragning/oppen-utfragning-om-finanspolitiska-radets_H5C220180515ou1 The public and media are invited, but not allowed to input directly - thus the rating "b".

Comment:

Though this is the case, there are a number of ways in which vulnerable groups have access to the budget. See, for example, the debate in Parliament of the Executive Budget Proposal - on 15 November 2018 - with sign language translation: https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-med-anledning-av-budgetpropositionens_H6C120181115bu1tt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Source:

There is no specific outreach participatory mechanism in place at the parliament that is in line with the IAPS Spectrum of Public Participation (see more on the Spectrum in the introductory text of question 125). However, the means of participation of the legislature provides possibilities for citizens to engage in all 6 topics. The means are open to all and there is no restriction on what kind of topics can be covered. The legislature does, however, not proactively seek input on the above specific topics in a formalised way, at a specific time from specific groups of citizens in a systematic way. They do it when needed and do usually not extend an open invitation to all, but seek the advice of specific experts or organisations/institutions. If a citizen contacts the legislature or a member of Parliament, the issue put forward will be discussed or answered. A discussion of this question in the OBS 2017 c that for concluded that for country comparisons the above was accepted as mechanisms through which the public can interact with the Parliament – with the rating "c".

Examples of means:

- This is contact information to the Parliament: <http://www.riksdagen.se/sv/Kontakt/>
- This is a link to the 6 open hearings held by the Finance Committee in 2018 (I searched for "Finansutskottet", "öppen utfrågning", "Webb-TV" and "Jan to Dec 2018"): <http://www.riksdagen.se/sv/global/sok/?q=%C3%B6ppen+utfra%C3%A5gning&st=3&utskott=fiu&doktyp=sam-ou&datum=2018-01-01&tom=2018-12-31&p=1>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: I agree with the researcher's comment: "The legislative does, however, not proactively seek input on the above specific topics in a formalized way, at a specific time from specific groups of citizens in a systematic way." my reading of the question therefore motivates a (d).

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

I have to seek IBP advise on this one. See my answer above and see the peer reviewer's comment. I believe that in an international comparison the answer "c" holds.

IBP Comment

To ensure consistency with other countries, answer C is the correct choice based on coverage of topics 1 and 2.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

c. Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Comment:

No such comprehensive report is written.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

This response has been adjusted from D to C to ensure consistency with other countries and given the video cited in Q37 of the session.

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**GUIDELINES:**

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government’s management of public resources. While the Supreme Audit Institution is responsible for checking the government’s accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution’s recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by “Audit Report” we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer “a,” the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer “b” should be selected if the following applies:

- The legislature holds public hearings on the budget;*
- No testimony is allowed from the public; BUT*
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer “c” should be selected if the following applies:

- The legislature holds public hearings on the budget;*
- No testimony is allowed from the public;*
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer “d” applies if the requirements for a “c” response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a “c” response or above are not met.

Source:**Comment:**

No such public hearings are held by the Finance Committee in relation to the deliberations on the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to

include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

There is a means of participation in place based on the fact that the public can easily access the Swedish National Audit Office (Riksrevisionen) staff. The public can suggest issues/topics to include in audits.
- The contact information of Riksrevisionen is available at: <http://riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/>
- Riksrevisionen is on Facebook: <https://www.facebook.com/pages/Riksrevisionen/171245246251696>
- Riksrevisionen is also on Twitter: <https://twitter.com/riksrevisionen>

Comment:

In a discussion of this question in the OBS 2017 it was decided that for cross country comparisons the above was accepted as mechanisms through which the public can interact with the Audit Office.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: I choose not to review this question

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The SAI (Riksrevisionen) answers to the Parliamentarians, who are elected by the public, and does not engage with the public in the way the question implies. No report is produced.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

The ongoing investigations are found on Riksrevisionen's web (the months mentioned there are those when the investigations will be published): <https://riksrevisionen.se/nu-granskas.html> Based on the knowledge of which the ongoing investigations are, Riksrevisionen can be contacted by the public in relation to the specific topics of the investigations. If you click on one of the coming audit headlines there is a "Contact" (Kontakt) button at the end of the page. When you click on that you can send a message to Riksrevisionen and it says that they will make sure they forward it to the right desk officer. It is kind of a standing invitation to participate. In the OBS 2017 an "a" was accepted as the rating for cross country comparisons.

Comment:

The ongoing investigations are found on Riksrevisionen's web (the months mentioned there are those when the investigations will be published): <https://riksrevisionen.se/nu-granskas.html> Based on the knowledge of which the ongoing investigations are, Riksrevisionen can be contacted by the public in relation to the specific topics of the investigations. If you click on one of the coming audit headlines there is a "Contact" (Kontakt) button at the end of the page. When you click on that you can send a message to Riksrevisionen and it says that they will make sure they forward it to the right desk officer. It is kind of a standing invitation to participate. In the OBS 2017 an "a" was accepted as the rating for cross country comparisons.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: I choose not to review this question