

International Budget Project
OPEN BUDGET QUESTIONNAIRE

SWEDEN

October 2005

International Budget Project
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org

This questionnaire was completed by:

Name: ANNA SCHNELL
Organization: MELANDER SCHNELL CONSULTANTS
Address: Vallbygatan 9
753 24 Uppsala
Sweden
Telephone: (+46 0) 706 990475
E-mail: aschnell@msc.st
Internet Website: www.msc.st

International Budget Project OPEN BUDGET QUESTIONNAIRE SWEDEN

Section One: The Availability of Budget Documents	4
Table 1. Budget Year of Documents Used in Completing the Questionnaire	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	10
Table 4. Distribution of the Enacted Budget and Other Reports	12
Section Two: The Executive’s Budget Proposal	14
Estimates for the Budget Year and Beyond.....	15
Estimates for Years Prior to the Budget Year.....	24
Comprehensiveness.....	33
The Budget Narrative & Performance Monitoring.....	40
Additional Key Information for Budget Analysis & Monitoring	45
Section Three: The Budget Process.....	51
Executive’s Formulation of the Budget	52
Legislative Approval of the Budget.....	57
Executive’s Implementation of the Budget.....	63
Executive’s Year-end Report and the Supreme Audit Institution	75

Section One: The Availability of Budget Documents

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

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2006 (released 14 April 2005, see also question 72)
Budget Summary	2006
Executive's Budget Proposal	2006
Supporting Budget Documents	2006
Citizens Budget	2006 (There is no difference between a "budget summary" - see above - and a "citizens budget" in the case of Sweden)
Enacted Budget	2005
In-Year Reports	2005
Mid-Year Report	<i>No single comprehensive Mid- Year Report is produced in Sweden – see question 93</i>
Year-End Report	2004
Audit Report	2004

Table 2. Internet Links for Key Budget Documents

Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, But Not on the Internet.”

Budget Document	Website <i>Note: Both the government and the Parliament homepages have disability-friendly versions in Swedish and in English: i.e. you can make the text turn into an easy to read version with word explanations, you can make the text larger, and you can listen to the text. On the Parliament homepage you also can watch certain texts in Swedish sign language on web-TV.</i>
Pre-Budget Statement	<ul style="list-style-type: none"> * 2005 års ekonomiska vårproposition: http://regeringen.se/sb/d/5019/a/42460 * Budget Statement – Off print to the Spring Fiscal Policy Bill 2005: http://www.sweden.gov.se/sb/d/5510/a/43774
Budget Summary	<ul style="list-style-type: none"> * Kort om Regeringens budgetförslag 2006: http://regeringen.se/sb/d/5269/a/49849
Executive’s Budget Proposal	<ul style="list-style-type: none"> * Budgetpropositionen för 2006: http://regeringen.se/sb/d/5019/a/49813 * From the Budget Bill for 2006: Budget Statement and Summary: http://www.regeringen.se/content/1/c6/04/98/45/952d19b7.pdf
Supporting Budget Documents	<ul style="list-style-type: none"> * Särtryck från budget proposition 2006: <ul style="list-style-type: none"> - Finansplan och sammandrag: http://regeringen.se/sb/d/5269/a/49832 - Svensk ekonomi (also in English - Sweden’s Economy): http://regeringen.se/sb/d/5269/a/49834 - Avstämning av målet om en halvering av antalet socialbidragstagare mellan åren 1999 och 2004: http://regeringen.se/sb/d/5269/a/49835 - Statsförvaltningens utveckling: http://regeringen.se/sb/d/5269/a/49836 - Fördelningen av ekonomiska resurser mellan kvinnor och män: http://regeringen.se/sb/d/5269/a/49839 * Våra pengar: http://regeringen.se/sb/d/5269/a/49851 * Faktablad: <ul style="list-style-type: none"> - Åtgärds paket för ökad sysselsättning och minskad arbetslöshet: http://regeringen.se/sb/d/5095/a/50147 - Insatser för att underlätta för funktionshindrade med nedsatt arbetsförmåga att få jobb: http://regeringen.se/sb/d/5095/a/50151 - Utbildnings- och Kulturdepartementets budget: utbildning och forskning: http://regeringen.se/sb/d/5232/a/50198 - Utbildningsdepartementets budget - kultur och medier: http://regeringen.se/sb/d/5232/a/50172 - Budget 2006 - Förbättringar i välfärden: http://regeringen.se/sb/d/5141/a/50126 - Budget 2006 - Försvar samt beredskap mot sårbarhet: http://regeringen.se/sb/d/302/a/50197 - Budget 2006 – Storstadspolitik: http://regeringen.se/sb/d/5074/a/50091 - Budget 2006 - Ett integrerat Sverige:

	<p>http://regeringen.se/sb/d/5074/a/50093</p> <ul style="list-style-type: none"> - Budget 2006 - Folkrörelse- och idrottspolitiken: http://regeringen.se/sb/d/5074/a/50090 - Budget 2006 – Demokratipolitik: http://regeringen.se/sb/d/5074/a/50088 - Budget 2006 - Rättsväsendet förstärks ytterligare: http://regeringen.se/sb/d/5074/a/50086 - Budget 2006 - 100 miljoner ska främja hållbar utveckling och stärka jordbrukets konkurrenskraft: http://regeringen.se/sb/d/5096/a/50175 - Budget 2006 - Utrikesdepartementets förslag: http://regeringen.se/sb/d/5357/a/50155
Citizens Budget	There is no difference between a “budget summary” - see web link above - and a “citizens budget” in the case of Sweden.
Enacted Budget	<p>* Riksdagens beslut om anslag i statsbudgeten 2005: http://www.riksdagen.se/webbnav/index.aspx?nid=5420&riksmote=2004%2F05 (See FiU10, in Swedish)</p>
In-Year Reports	<p>* Monthly reports on budget expenditures. Swedish version: go to the Swedish National Financial Management Authority’s (Ekonomistyrningsverket) homepage: http://www.esv.se then to “Statens finanser” (on the left), and then to “Månadsutfall på statsbudgeten” (on the right). The English version of the homepage does not show the monthly reports.</p> <p>* Monthly reports on the public debt. Swedish version: go to the Swedish National Debt Office (Riksgäldskontoret) http://www.rgk.se then to “Om Statsskulden”, “Statsskuldens storlek”, and “Månadsrapport”. English version: go to http://www.rgk.se/english.htm then “Government Debt” (on the left) and then “The Swedish Central Government Debt” (at the bottom of the page).</p>
Mid-Year Review	<p><i>Not Produced</i> (No comprehensive document is produced, see the comment on question 93.)</p>
Year-End Report	<p>* Årsredovisning för staten 2004: http://www.regeringen.se/sb/d/5239/a/42734</p> <p>* Årsredovisning för staten 2004, summary: http://www.sweden.gov.se/sb/d/5269/a/42723</p>
Audit Report	<p>* Riksrevisionens årliga rapport 2005: http://www.riksrevisionen.se/templates/OpenDocument.aspx?documentid=5145</p> <p>* See the audit documents on: http://www.riksrevisionen.se/templates/publikation.aspx?id=2132</p> <p><i>Note: The homepage of Riksrevisionen is not yet fully developed. Certain audit documents cannot be found there. Riksrevisionen is working on making the homepage more informative, and will be relaunching it in November 2005.</i></p>

Other Documents

Useful budget related information published on the web:

- * Så fördelas pengarna: <http://regeringen.se/sb/d/5857>
- * Press releases by the government on budget day 20 September 2005: <http://www.regeringen.se/sb/d/5863>
- * Press releases in English on budget day 20 September 2005: <http://www.sweden.gov.se/sb/d/5932/a/50219> and <http://www.sweden.gov.se/sb/d/5932/a/50174>
- * Web-TV of the press conference with the Minister of Finance on budget day 20 September 2005: <http://www.regeringen.se/sb/d/5851/a/49986>
- * The minister of finance's Power Point presentation used at the above press conference: <http://www.regeringen.se/content/1/c6/05/02/17/ec858e97.pdf>
- * On budget day 20 September 2005 the Finance Minister held a 30 minute chat with the public on the Government website. It was done for the first time. See: <http://www.regeringen.se/sb/d/5864/a/49696>
- * Budget glossary: <http://regeringen.se/sb/d/5865>
- * Budgeten i korthet: <http://www.regeringen.se/sb/d/5855/a/49224> The Budget in Brief: <http://www.sweden.gov.se/sb/d/5937>
- * Ekonomin i siffror: <http://www.regeringen.se/sb/d/5929> The Economy in Figures: <http://www.sweden.gov.se/sb/d/5936/a/50055>
- * Så påverkas din plånbok: <http://regeringen.se/sb/d/5858>
- * Sverige i arbete: <http://regeringen.se/sb/d/5859.jsessionid=aeX-hAENBLOb>
- * Grön skatteväxling: <http://regeringen.se/sb/d/5860.jsessionid=avHCGLubGtq->
- * Bensinpriset: <http://regeringen.se/sb/d/5861.jsessionid=aVCZxSHBnEih>

- * Information on the Spring Fiscal Bill 2005 (pre-budget statement – Vårpropositionen) <http://www.regeringen.se/sb/d/5379>
- * Budget Statement – off print to the Spring Fiscal Policy Bill 2005: <http://www.sweden.gov.se/sb/d/5510/a/43774>
- * Press releases by the government on Spring Fiscal Bill day 14 April 2005 (pre-budget statement – Vårpropositionen): <http://www.regeringen.se/sb/d/5383>
- * Press release in English on Spring Fiscal Bill day, 14 April 2005: <http://www.sweden.gov.se/sb/d/5463/a/42698>
- * Web-TV of the press conference with the minister of finance on the day of the release of the Spring Fiscal Bill, 14 April 2005 (pre-budget statement - Vårpropositionen): <http://www.regeringen.se/sb/d/5374/a/42570>
- * Hitta rätt i Vårpropositionen: <http://www.regeringen.se/sb/d/5379/a/42048>
- * Parliament's approval of the Spring Fiscal Bill (see FiU20, in Swedish): <http://www.riksdagen.se/Webbnav/index.aspx?nid=7160&datum=2004-06-19>

- * Budgetprocessen: <http://www.regeringen.se/sb/d/2459>
- * Budgetprocessen (more comprehensive than the one above): <http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html>
- * The Central Government Budget. <http://www.sweden.gov.se/sb/d/2798> State Budget Procedure: <http://www.sweden.gov.se/sb/d/2855>
- * Den statliga budgetprocessen: <http://www.regeringen.se/sb/d/108/a/46384> The Central Government Budget Procedure: <http://www.sweden.gov.se/content/1/c6/04/63/82/f278c823.pdf>

<p>Relevant Ministries & Departments</p>	<ul style="list-style-type: none"> * <i>Links the government and ministries:</i> http://www.regeringen.se/sb/d/385 (a large part is available in English) * <i>The Parliament:</i> http://riksdagen.se (a large part is available in English – and a more limited part in Spanish, Persian, and Serbo-Croatian) * <i>Swedish National Financial Management Authority (Ekonomistyrningsverket)</i> http://www.esv.se (a large part is available in English) * <i>Swedish National Audit Office State Audit Institution (Riksrevisionen):</i> http://www.riksrevisionen.se (a large part is available in English) * <i>Swedish National Debt Office (Riksgäldskontoret):</i> http://www.rgk.se (a large part is available in English) * <i>Swedish Tax Agency (Skatteverket):</i> http://www.skatteverket.se (there is a limited amount of information in English, German, French and Finish. There is a fact sheet or brochure in Polish, Albanian, Serbo-Croatian, Somalian, Russian, Turkish, Arabic, Persian, and Sorani) * <i>Swedish Central Bank (Sveriges Riksbank):</i> http://www.riksbanken.se (a large part is available in English) * <i>National Institute of Economic Research (Konjunkturinstitutet):</i> http://www.konj.se (a large part is available in English) * <i>Statistics Sweden (Statistiska Centralbyrån):</i> http://www.scb.se It says the following on the homepage: “The English language version of Statistics Sweden’s website is currently not as complete as the Swedish version. It will eventually have the same general content as the Swedish website.”
--	---

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

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	Yes (see comment in table 1)
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	Yes	Yes
2. Advance notification of release is sent to users, media	Yes	Yes	No	No	No	Yes
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes Spread in around 8,000 copies	Yes Spread in around 8,000 copies	Yes Can be ordered on the Government homepage	Yes some	Yes some	Spread in around 8,000 copies
6. Free print copies available, mass distribution	No	No	Yes Spread in around 260,000 copies	No	No	No
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	Yes	Yes
8. Written in more than one language	No	No	No	Yes a few	Yes a few	No

9. News conference is held to discuss release	Yes	Yes	No A news conference is held to discuss the main document	No A news conference is held to discuss the main document	No	Yes
---	-----	-----	--	--	----	-----

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

+Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a "Yes" in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes, see comment question 93		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>					
	Enacted budget	In-year reports The answers below cover both the monthly reports of Ekonomistyrningsverket (income and expenditure) and Riksgäldkontoret (debt).	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	No	Yes	Yes
2. Advance notification of release sent to users, media	No	No	No	No	Yes
3. Released to public same day as official release to media	Yes	Yes	No	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	No	Yes	Yes Note: The homepage of Riksrevisionen will be relaunched in a more user-friendly version in November 2005.
5. Free print copies available, limited distribution	No	Yes	No	Yes Around 5-6,000	Yes Around 2,000

6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	No	Yes	Yes
8. Written in more than one language	No	Yes Swedish and English	No	Yes A summary in English	Yes The 2005 audit report has been translated into English and will be printed within soon (it is now end September 2005).
9. News conference is held to discuss release	No	No (press release is distributed from ESV, often commented on by the DG)	No	No	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive’s Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit. b. Expenditures are classified by administrative unit, but some small units are not shown separately. c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> There are 27 expenditure areas (utgiftsområden). See Appendix 1:1 of the 2006 budget proposal (the appendix at the end of the main budget proposal documents shows the division into expenditure areas, policy areas and programs – not the separate Appendix 1).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> This information is presented in the so-called appropriations directions to all agencies (“regleringsbrev”).</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p style="margin-left: 40px;">a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> There is a breakdown of the 27 expenditure areas into 48 policy areas (politikområden) by the government (see the comment for question 1, and Appendix 1:1 of the 2006 budget proposal).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b.” A classification conforming to EU standards is published only ex post.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The expenditures are not classified by economic classification in the executive’s budget proposal (i.e. economic classification as defined by the IMF in the Government Finance Statistics Manual 2001). The expenditures are classified by appropriation to expenditure and policy areas (see question 2).</p> <p>The stated reason for this is to give the agencies flexibility: “to give the agencies the financial flexibility which is necessary for performance management, they receive yearly appropriations which are not subdivided into different expenditure categories. The framework appropriations permit the agencies to carry forward unspent balances from one fiscal year to another. They also permit agencies to borrow against the following year’s appropriation.”</p> <p>See page 5 in the Swedish National Financial Management Authority’s publication “Performance Management in Swedish Central Government”: http://www.esv.se/publikationer/trycksaker/publikationer/5.e1666ffde6cee0580005740.html</p> <p>For analytical purposes of the government there are some very highly aggregated presentations of transfers, consumption and investments in the budget proposal. However, it is not what the IMF defines as economic classification, and the government agencies are not obligated to spend according to those figures. An example of such a presentation can be found in the 2005 budget proposal, expenditure area 26, table 2.3 page 10.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “c.” There is limited information on consumption, transfers and investments. Full information is available ex post only (see previous question).</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
---	---

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The 27 expenditure areas (utgiftsområden) are divided into 48 policy areas (see question 2) and more than 500 appropriations (anslag) - denominated “program-level” in this questionnaire. See the comment for question 1, and Appendix 1:1 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 7.4 of the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the 2006 budget proposal. It is shown by expenditure area (Table 7.6 in the main budget proposal document) and by policy area and appropriation (see for example table 2.2, page 10, in the volume on expenditure area 7, “Internationellt bistånd”)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Appendix 1:2 in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Appendix 1:2 in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See table 6.11, page 172, in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 6.11, page 172, in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 3 in the volume on expenditure area 26 “Statsskuldräntor.”</p> <p><u>Peer Reviewer ONE Comment:</u> Section 3.21 of expenditure area 26 (“Statsskuldräntor”) gives information about the national debt at the end of 2004 and 2005. The next year mentioned is 2008. However, information about the national debt at the end of each year for 2004-2008 is given in the main section of the budget proposal, p. 112.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 3 in the volume on expenditure area 26 “Statsskuldräntor.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 3 in the volume on expenditure area 26 “Statsskuldräntor.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 1 of the main budget 2006 proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no sensitivity analysis at the aggregate level of the government’s 2006 budget proposal. (However, such analysis was included in the Spring Fiscal Bill (pre-budget statement) released in April 2005 and in the budget proposal 2005, Volume 1, Appendix 2, Section 12.) In the 2006 budget proposal, sensitivity analysis is presented for the expenditure area 26 on debt. The answer above was provided by Gia Wickbom at the Ministry of Finance. Refer to Section 3.3 regarding debt on page 16 in the volume on expenditure area 26 “Statsskuldränto.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 7.4 in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Section 6.4 in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See table 7.6 on page 198 in the main 2006 budget proposal document.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example table 3.1, page 17 in the volume expenditure area 9 "Hälsovård, sjukvård och social omsorg" in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "d." This refers to the budget document; functional statistics are produced ex post (see question 2).</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See my comment for question 3.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 4.3, page 21 in the volume on expenditure area 9 "Hälsövård, sjukvård och social omsorg" of the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 7.6, page 198 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See Table 7.6, page 198 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 3.1, page 18, in the volume on expenditure area 22 “Kommunikationer” of the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example the comment for question 24 above.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

c

Citation and/or comment: An example provided by Christina Bergström at the Swedish National Financial Management Authority (Ekonomistyrningsverket) is the following. See the document “Utfallet av statsbudgeten 2004, tidsserier” at the right hand side of this webpage:

<http://www.esv.se/pressinfo/pressmeddelanden/pressarkiv/pressmedelanden/5.4d8d5010455c6b0988000102.html>

In Table 10, the budget expenditures are distributed according to expenditure area and appropriation 1995-2004, and according to the structure of the year 2004. The footnote to the table states:

“I statsbudgeten kan anslag flyttas mellan olika utgiftsområden. För att få jämförbarhet över tiden redovisas här tidigare år enligt 2004 års struktur. P.g.a detta kan summa utgiftsområde avvika mot andra tabeller.” In the next edition the structure of the year 2005 will be used.

As a rule, the budget documents do not include adjustments of prior budgets. Major reorganizations of the budget are regularly mentioned, however. As seen from the press release from the Swedish National Financial Management Authority cited by the researcher, adjusted data can be found in supplementary documents.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example Table 6.11, page 173 in the 2006 budget proposal– the years 2001-2003 are shown.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

b

Citation and/or comment:

The researcher's response to this question was "a." See Section 2, and Table 2.1, page 9, in the volume on expenditure area 26 "Statsskulden."

Researcher Response to Peer Reviewer: I see what the peer reviewer is saying, but I interpreted the question differently. I looked at the word "related" in the question and the interest payments are "related" to the debt. However, the given questionnaire responses mainly refer to the level of debt, and if it is only the level of debt that the question 33 refers to then the peer reviewer is correct. Please, advise how the question should be interpreted. Question 34 is related to question 33. I will look at your advice on that question to give you feedback on 33.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "b." The table cited by the researchers gives information about interest rates, but not about the national debt per se. Some such information is to be found in Section 4.4 in the main document. This information is not very detailed, however. The proper name for expenditure area 26 is "Statsskuld räntor."

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "b" to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See table 2.1 on page 9 in the volume on expenditure area 26 "Statsskulden."</p> <p>Peer Reviewer ONE Comment: Cf. my reply to question 33. Table 4.19 in the main document shows the national debt for the years 2004-2008. Similar information, though in a narrative form, is presented in Section 3.21 of the volume covering expenditure area 26 ("Statsskuldsträntor").</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the volume "Ålderspensionssystemet vid sidan av statsbudgeten" ("The pension program, which is not included in the budget") of the 2006 budget proposal: http://www.regeringen.se/content/1/c6/04/98/13/9e2df11d.pdf It is the only extra-budgetary fund. Information about the five "buffer" pension funds is aggregated. Economic data about each fund are given in the annual reports from the funds (cf. www.ap1.se, www.ap2.se, www.ap3.se, www.ap4.se, www.ap6.se). Further information is given at www.forsakringskassan.se. These funds finance expenditure for administration as well as expenditure for pensions.</p> <p>Peer Reviewer ONE Comment:</p> <p>Peer Reviewer TWO Comment:</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See expenditure area 25 “Allmänna bidrag till kommuner” in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The transfers to public corporations are accounted for under each expenditure area volume of the 2006 budget proposal. However, the information is not always extensive. For example, under “railways” (expenditure area 22) there is detailed information on public economic responsibility concerning the railway to Arlanda (pp. 54-56). When it comes to “Tunnelpersonalen i Malmö AB,” we learn only that the public responsibility is included in the appropriation to the Swedish National Rail Administration.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” The researchers comment is correct. The implication is that a reader of the budget documents must be familiar with the public corporations and know where to look for them.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to Christina Bergström at the Swedish National Financial Management Authority (Ekonomistyrningsverket), there are no such activities. This was confirmed by Gia Wickström at the Ministry of Finance.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “a.” A number of expenditures/benefits are recorded as reduced income rather than expenditures. They have been given the peculiar name “tax expenditure” (“skatteutgifter”). Information about such expenditure can be found in the Pre-Budget Statement, Appendix 2, Sections 2 and 5. Summaries are included under relevant sections in the Executive's Budget Statement (see for example expenditure area 18, p. 13, and expenditure area 22, p. 19).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “e” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Financial assets and liabilities are not accounted for in the 2006 budget proposal. They are accounted for in the year-end report (Årsredovisning för staten 2004): http://www.regeringen.se/sb/d/5239/a/42734</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 39.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The IMF does not highlight expenditure arrears as a problem in Sweden. See the IMF Sweden: Article IV Consultation report of 15 September 2005: http://imf.org/external/pubs/ft/scr/2005/cr05343.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> It should be noted, however, that the payment of the contribution from Sweden to the EU budget has on one occasion been postponed by a few days in order to respect the expenditure ceiling.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 39. Information on loan guarantees is found in the year-end report (Årsredovisning för staten 2004): http://www.regeringen.se/sb/d/5239/a/42734. See the balance sheet, Garantiförbindelser (footnote 52) and Övriga ansvarsförbindelser (footnote 53). See the text "Garantiförbindelser inom linjen" (page 70) - a thorough description of the government's loan guarantees is given in Section 7 "Statliga garantier och krediter" (pages 182-196).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 39. See also the year-end report (Årsredovisning för staten 2004): http://www.regeringen.se/sb/d/5239/a/42734 - "Avsättningar för pensioner och liknande förpliktelser" (Note 42) - Egen uppställning i Årsredovisning för staten Section 9.5, "Pensionssystemets årsredovisning" (page 212). See also the publication of the Swedish Social Insurance Administration (Försäkringskassan) called "Pensionssystemets Årsredovisning 2004": http://www.forsakringskassan.se/filer/publikationer/pdf/par04.pdf</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Sweden does not receive donor assistance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> It should be noted that contributions from the EU budget are shown explicitly (expenditure area 27), which is not the case in all EU member countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The new tax expenditures are presented in the 2006 budget proposal (Section 5 “Skatter”). However, all existing tax expenditures are not presented. An overview of all the tax expenditures is given in Appendix 2 “Redovisning av skatter” of the April 2005 Spring Fiscal Bill (Vårpropositionen – i.e. the pre-budget statement).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law (Lag om statsbudget, § 17), the general principle is that revenues should not be earmarked. An exception to this is the pension fund fee (Ålderspensionsavgiften), of which the major part is directed to the “AP-fonden”. See the law, available at: http://rixlex.riksdagen.se/htbin/thw?\${HTML}=SFST_LST&\${OOHTML}=SFST_DOK&\${SNHTML}=SFST_ERR&\${MAXPAGE}=26&\${TRIPSHOW}=format=THW&\${BASE}=SFST&\${FREETEXT}=&BET=1996%3A1059&RUB=&ORG=</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; text-align: center; line-height: 30px;">a</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The largest secret expenditure is related to national security and military intelligence. An example: in “Försvarsmaktens regleringsbrev för 2005” under appropriation 6:1, <i>Förbandsverksamhet, beredskap och internationella truppinsatser m.m.</i>, it is stated that “Högst 485 000 000 kronor får användas för den militära underrättelse- och säkerhetstjänsten (MUST) i enlighet med vad regeringen beslutar i hemligt beslut.” The total for expenditure area 6 defence (Försvar) in 2006 budget proposal is SEK 43.4 billion. The total of the 2006 budget proposal is SEK 767.1 billion.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; text-align: center; line-height: 30px;">a</div>

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Each policy area (functional category) has goals defined by the government and approved by Parliament (they are, however, not always extensive). See for example the volume on expenditure area 24 Näringsliv, Section 3.4 of the 2006 budget proposal</p> <p>It should also be noted that in its report 2005 the Swedish State Audit Institution says that the goals mentioned above are quite general. It further says that, based on a study of all the budget documents (Regleringsbrev), which define the program goals written in 2003 and 2004, half were quite general, unclear and hard to follow-up on. See Riksrevisionens årliga rapport 2005, Section 3.1, pages 16-17: http://www.riksrevisionen.se/templates/OpenDocument.aspx?documentid=5145&collectionid=269&rootid=267</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 48. The goals are of a general character. They are formulated in a way that they relate to a multi-year period.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example the volume on expenditure area 16 “Utbildnings- och universitetsforskning” in the 2006 budget proposal.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> Non-financial data can be found for many programs in the budget and for all programs in the annual reports from the respective agencies.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The non-financial data provided in the budget are very useful and provide information on expenditure programs. However, more information is required for a meaningful analysis of budget programs.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” The non-financial data in the budget documents are often loosely coupled to economic variables, appropriations in particular. (The entities cited by the researchers – universities – are an exception.) More often than not, they highlight issues that have received recent attention. The information is thus useful to those who seek a summary of such issues.</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b” or “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> Performance indicators are presented for all programs. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. Performance indicators are presented for programs representing less than two-thirds of expenditures. No performance indicators are presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Performance indicators (resultatindikatorer) are presented in just over 40% of the 27 expenditure areas of the executive’s 2006 budget proposal. In the budget proposal, the majority of expenditure areas are subdivided into policy areas. There are goals attached to the policy areas. In about 40% of the expenditure areas, there are different, more or less specified, performance indicators related to the goals. The detail and measurability of the goals and indicators vary. See for example the expenditure area 21 on energy, Section 4 ”Elmarknadspolitik”, sub-headline 4.2.2. ”Resultatindikatorer.”</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Most of the existing indicators are well designed. Also see my comment for question 52.</p> <p><u>Peer Reviewer ONE Comment:</u> I agree with the researcher, but please note that the performance indicators are designed within a specific, bureaucratic framework. When something spectacular occurs, which attracts the interest of ministers of parliament and the general public, performance indicators are usually irrelevant – and uninteresting.</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> All performance indicators presented in the executive’s budget proposal are used in conjunction with performance targets. Also see comment for question 52.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on policies intended to alleviate poverty is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> There is no one report or section in the budget proposal by the Swedish government in the sense described above. However, several appropriations are intended to benefit those in Sweden with lesser means. Many parts of the social security system for example are directed towards people with the least, or no, income.</p> <p>Appendix 3 of the 2006 Executive Budget Proposal contains a report titled "Avstämning av målet om en halvering av antalet socialbidragsberoende mellan åren 1999 och 2004." It is a report on the government's goal to cut in half the number of people on social assistance.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “b” or “c.” I agree with the researcher’s comments above.</p> <p><u>Peer Reviewer TWO Comment:</u> There is in fact a special report on the number of social allowance recipients, which can reasonably well be identified with the most impoverished (possibly with the exception of homeless people, who have little or no contact whatsoever with social authorities).</p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
---	---

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <p style="margin-left: 40px;">a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some information is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No, information is not presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> - The 2006 budget proposal, Section 6. - Government homepage: http://regeringen.se/sb/d/5446 (see also the related pages on the left) including the brochures “Svenska skatter”: http://regeringen.se/sb/d/108/a/3687 and “Swedish Taxes”: http://regeringen.se/sb/d/355/a/28206 - Tax Agency homepage: http://skatteverket.se, including “Skattestatistisk årsbok 2004”: http://skatteverket.se/broschyrer/152/15207/15207.html and its English summary “Taxes in Sweden” (search for: SKV 104, on www.skatteverket.se). - Customs: http://www.tullverket.se (All the above homepages are available in English, and the latter two in other languages as well.)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - The 2006 budget proposal, Section 6. - The Swedish Tax Agency's (Skatteverket) 2004 Tax Statistical Yearbook of Sweden (Skattestatistisk årsbok 2004) http://skatteverket.se/broschyror/152/15207/15207.html - The Swedish Tax Agency, see "tax results" (taxeringsutfall): http://skatteverket.se/skatter/taxeringsutfall/main.html - On page 31 in "Time to fill in your tax-income return form 2005" (Dags att Deklarera 2005), which was sent to all income tax payers in Sweden, there is a very brief summary highlighting the sources of tax income. See: http://skatteverket.se/broschyror/325/index.html - The National Institute of Economic Research (Konjunkturinstitutet): http://www.konj.se/2.2f48d2f18732142c7fff2.html It is a government agency, which makes regular analyses of the economic developments in Sweden, including taxes. - Statistics Sweden: http://www.scb.se (however, this information is not very accessible).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> The important publication in this context is the Tax Statistical Yearbook, which gives a relatively detailed picture of the distribution of direct taxes. It is complex to determine how the burden of indirect taxes is distributed.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No assistance is provided to Sweden by the IFIs or the regional banks.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">e</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Sweden does not receive donor assistance.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">e</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - "Kort om Regeringens budgetförslag 2006": http://regeringen.se/sb/d/5269/a/49849 - "Så fördelas pengarna": http://regeringen.se/sb/d/5857</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - See the glossary (ordlista) on the government homepage http://www.regeringen.se/sb/d/4279/a/30074 - See the glossary on the Swedish Management Financial Management Authority's (Ekonomistyrningsverket) homepage: http://www.esv.se/top/ordbok.4.381a53100506cbef9800045.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> a. Yes, it includes a summary of the budget process that is very informative. b. Yes, it includes a summary of the budget process that is somewhat informative. c. Yes, but the summary of the budget process is not very informative. d. No, it does not include a summary of the budget process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - See the government homepage: http://regeringen.se/sb/d/2459/a/14959 and the brochure in Swedish "Den statliga budgetprocessen: " http://www.regeringen.se/sb/d/108/a/46384 and in English "The Central Government Budget Process" http://www.sweden.gov.se/sb/d/574/a/46382 - See also the Swedish National Financial Management Authority (Ekonomistyrningsverket): http://www.esv.se/amnesomraden/budgetprocessen.4.1faf3f4fcea3ced188000165.html (including the links on the left hand side).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The right to access government information is written in the Constitution: the Principle of Free Access to Public Records (Offentlighetsprincipen) in the Fundamental Law of Freedom of Expression (Tryckfrihetsförordningen). See: http://riksdagen.se/templates/R_Page_5560.aspx</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. a. In practice, no highly disaggregated expenditure information is available. b. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The budget documents (Regleringsbrev) with more disaggregated information on the budget can be found on the Swedish National Management Authority's (Ekonomistyrningsverket) homepage: http://www.esv.se/snabblankar/statsliggaren/statsliggarensoksida.4.381a53100408a68b18000656.html</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Many agencies have homepages on which they give this information, and it is easy to get the information by contacting them. See for example Sida, the Swedish Agency for International Development Cooperation (Styrelsen för Internationellt Utvecklingssamarbete): http://www.sida.se/Sida/jsp/polopoly.jsp?d=128 (also available in English: http://www.sida.se/Sida/jsp/polopoly.jsp?d=160 and other languages)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
---	---

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law, the budget proposal must be submitted by the government to the Parliament on 20 September at the latest each year (except for election years when the absolute deadline is 15 November). See 3.2.1 available at: http://rixlex.riksdagen.se/htbin/thw?\${HTML}=SFST_LST&\${OOHTML}=SFST_DOK&\${SNSNHTML}=SFST_ERR&\${MAXPAGE}=26&\${TRIPSHOW}=format=THW&\${BASE}=SFST&\${FREETEXT}=2003%3A180&BET=&RUB=&OR G=</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> No specific timetable regarding the executive's budget preparation process is released to the public.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> To get a majority in the chamber for the budget proposal, the government (the Social Democratic Party) requires the support of the Left Party and the Green Party. Consultations and negotiations were held with them in 2005, but not with other members representing the other four opposition parties in the legislature. This response was given by Mikael Odenberg of the major opposition party, the Moderate Party (he is also vice-chair of the Parliament Finance Committee), and Dan Lundquist of the Social Democratic Party's office at the Parliament (he is responsible for informing the Social Democratic parliamentarians about the budget proposal and process).</p> <p><u>Peer Reviewer ONE Comment:</u> To clarify the researcher's comment above: ministers of parliament from the government party report on close contacts with the ministries. In 2005, this was true also for members of the so-called co-operation parties (as stated by the researchers).</p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The two officials mentioned in the comment for question 70 also said that the executive does not consult with the public while framing its budget priorities. Further, one of them, Dan Lundquist said that the government keeps itself updated on public opinion through informal interactions with the public and through the media, but not through formal consultations.</p> <p>All Swedish parliamentarians have their own homepages where their contact details and other important information are available. It is easy for the public to get in touch with their elected representatives. However, the response that they receive from parliamentarians differs from person to person.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
---	---

<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The pre-budget statement is called the Spring Fiscal Policy Bill (Vårpropositionen) and it is to be released on 15 April at the latest each year, according to permanent law. In 2005 it was released on 14 April and the budget year starts 1 January 2006. See 3.2.2. available at: http://rixlex.riksdagen.se/htbin/thw?\${HTML}=SFST_LST&\${OOHTML}=SFST_DOK&\${SNSNHTML}=SFST_ERR&\${MAXPAGE}=26&\${TRIPSHOW}=format=THW&\${BASE}=SFST&\${FREETEXT}=2003%3A180&BET=&RUB=&ORG=</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>73. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Spring Fiscal Policy Bill 2005 (Vårpropositionen 2005), Section 1 and Appendix 1, on the government's homepage: http://regeringen.se/sb/d/5019/a/42460</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Spring Fiscal Policy Bill 2005 (Vårpropositionen 2005), Section 4, on the government’s homepage: http://regeringen.se/sb/d/5019/a/42460</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
--	---

Legislative Approval of the Budget		
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> According to the law, the budget proposal must be submitted by the government to the Parliament on 20 September at the latest each year (except for election years when the absolute deadline is 15 November). In 2005, it was released on 20 September and the budget year starts on 1 January. The budget proposal is released to the legislature at 17.00-18.00 hours on the day before the budget day, when it is officially released (so that they can prepare for the debate to be held in Parliament on budget day). However, much of the budget proposal's content is debated publicly and partly presented on the government's homepage in advance of that date.</p> <p>See 3.2.1 available at: http://rixlex.riksdagen.se/htbin/thw?\${HTML}=SFST_LST&\${OOHTML}=SFST_DOK&\${SNSNHTML}=SFST_ERR&\${MAXPAGE}=26&\${TRIPSHOW}=format=THW&\${BASE}=SFST&\${FREETEXT}=2003%3A180&BET=&RUB=&ORG=</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>	

<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The Finance Committee holds public hearings twice a year in which testimonies on the macroeconomic and fiscal framework are heard from the head of the Central Bank and the public. However, no special invitation is extended to the public, and generally no one from the public make their voice heard at the meetings. For further information on the manner in which public hearings are recorded and disclosed, please refer to the comment provided in question 79. Legislative (including finance) committees do not typically hold public hearings. The committees have the power to decide whether they want to hold open or closed hearings. In the past the committees have generally opted for closed rather than open hearings.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” As a rule, the Standing Committee on Finance holds public hearings with the head of the Swedish Bank twice a year (typically in October and March). These hearings are open to the public, but the public is not invited to participate in the discussion.</p> <p><u>Peer Reviewer TWO Comment:</u> The alternatives given do not cover the spectrum available. Typically, testimonies and comments are gathered from experts that are independent of the executive branch of government.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
--	---

<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The committees decide whether they want to hold hearings open or closed. Some open hearings are held. See how the open hearings are recorded and made public in the comment for question 79.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” Public hearings may relate to budget issues of particular administrative units. Typically, however, budget issues are touched upon only indirectly. Other issues or problems are in focus and provide the reason for arranging a hearing.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - The hearings are recorded in minutes (protokoll) attached as an appendix of the committee report (Utskottsbetänkande). - The majority of the public hearings are published in their entirety on the web as “web-tv.” See the Parliament homepage: www.riksdagen.se go to “Utskotten och EU-nämnden” then “Öppna utfrågningar” and then “Öppna utfrågningar” – choose the committee, the year and then the public hearing you are interested in.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response. b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely. c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely. d. The executive responds selectively or ignores such legislative requests. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Answer given by Mikael Odenberg (see comment for question 71.)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> a. Yes, the legislature is provided extensive information on all spending on secret items. b. Yes, the legislature is provided information on spending on secret items, but some details are excluded. c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details. d. No, the legislature is provided no information on secret items. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Information about secret items is limited to the committees or special groups in Parliament that are directly involved with the respective programs.</p> <p><u>Researcher Response to Peer Reviewer:</u> I see what Peer Reviewer One is saying, but in my mind the question does not distinguish between oral and documented information. To put “b” is to say that information is withheld rather than to say that information is given to a limited number of people within the legislature. I agree that the word “extensive” can be debatable but still want to keep the answer “a” since nothing I have found has pointed to information being held secret from the relevant people (from the ruling party, its allies or opposition) in the relevant committee. Putting answer “b” implies that certain information is being withheld by the government when presenting it and I have not found any grounds to say that.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “b.” To my understanding, such information is essentially oral. Whether it should be deemed extensive or not depends on whom one asks. Representatives of the opposition parties tend to be dissatisfied, while those from the government party (parties) are not.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
---	---

<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority to amend the budget. b. Yes, the legislature has authority to amend the budget, with some limitations. c. Yes, the legislature has authority to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority to amend the budget. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The process around the budget bill in Sweden:</p> <ul style="list-style-type: none"> - 20 September, the government presents the Budget Bill 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. <p>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.</p> <p>The answer is “b” because 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.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
---	---

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In line with my comment in question 4 the answer is “a.” The detail provided in the expenditure budget approved by the Parliament in December 2004 is the same as in the 2004 budget proposal. See the enacted budget (Riksdagens beslut om anslag i statsbudgeten 2005): http://www.riksdagen.se/webbnav/index.aspx?nid=5420&riksmote=2004%2F05 (See 2004/05:FiU10, in Swedish only.)</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
Executive’s Implementation of the Budget	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the Swedish National Financial Authority (Ekonomistyrningsverket): www.esv.se go to “Statens finanser”, “Statsbudgeten”, “Månadsutfall”.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

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

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

b

Citation and/or comment:

The researcher's response to this question was "a." The monthly reports cover all actual expenditures of the enacted budget.

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

a) A large number of agencies provide services of different kinds for which they charge user fees. User fees are directly related to the services provided and must not, in the long run, exceed the estimated full cost of those services. The reason for putting a charge on a service provided is that the general public should not pay through general taxation for activities which are primarily of interest or benefit to specific organisations or individuals.

b) Expenditures which are not taken from appropriations by the commercially run agencies (affärsverken) are not included in the in-year reports. Currently, there are four such agencies: Luftfartsverket, Sjöfartsverket, Statens järnvägar (only partly), and Svenska kraftnät.

Only the activities which are financed by appropriations are covered in the in-year reports (see the comment for question 84). The expenditures related to a) and b) are accounted for in the year-end report (Årsredovisning för staten). According to Jonas Larsson at the Swedish National Financial Management Authority the expenditures of a) and b) as a proportion of the total expenditures is 3-5% (which means that even if we take these expenditures into account the answer "a" still holds).

A report from the National Audit Office (Riksrevisionsverket, RIR 2004:17 "Rätt avgifter?") points out that neither the Swedish government, nor Parliament has any comprehensive knowledge about the agency fees. These fees are largely excluded from the budgetary process.

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: A more appropriate response to this question would be "b" given that the annual report referred to is not an in-year report. On the other hand, fee-financed expenditure is not presented in the budget, so the answer depends to some extent on the interpretation.

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 84.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 84.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>The researcher’s response to this question was “a.”</u> The monthly reports cover all revenue of the enacted budge. The comment is the same as the one given for question 85, only now from a revenue perspective instead of an expenditure one.</p> <p><u>Peer Reviewer ONE Comment:</u> Many government agencies may spend the income from their fees in addition to their appropriations (see RIR 2004:17; cf. question 85).</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 84.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See The Swedish National Debt Office (Riksgäldskontoret): www.rgk.se go to “Om statsskulden”, “Statsskuldens storlek,” “Månadsrapport”, and choose the month for which you want information.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 90.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The monthly reports should be published by the Swedish National Management Authority (Ekonomistyrningsverket) on the last week-day of the month after the end of the month in question at the latest (i.e. the report on January should be published on the last week-day in February at the latest). This is done in practice. Also see the comment for question 84.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
---	---

93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

d

Citation and/or comment: The executive does not release no one such mid-year review – hence the answer “d.” However, the Spring Fiscal Bill (Vårpropositionen) has aspects of a mid-year review but is not designed to specifically show detailed budget performance and macroeconomic data for the past 6 months (it does give some overview of such information though). Agencies are obligated to produce a mid-year review (delårsrapport) covering the period 1 January to 30 June if:

- their expenditures exceed one billion SEK
- their revenue only come from sources other than appropriations
- their revenue coming from other sources than appropriations exceed 30 million SEK

The deadline for the agencies’ submission of their mid-year reviews to the government is 15 August.

An example of a mid-year report January to June 2005 is the one from the Swedish National Debt Office (Riksgäldskontoret):
http://www.rgk.se/oliver_upload/upl10957-Delårsrapport2005.pdf

Note: Not all agencies have their “delårsrapport” on their homepage. The “delårsrapporter” are available from the agencies on request, but the Internet access could be improved. The Swedish State Audit Institution (Riksrevisionen) has some “delårsrapporter” on their homepage: <http://www.riksrevisionen.se>

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Adding the mid-year reviews from the agencies yields approximately “c.” The budget bill published in mid-September comes closest to a mid-year review for the aggregate.

IBP Comment: IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 93.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b” (budget bill).</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> The mid-year review includes program-level detail for expenditures. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). The mid-year review includes only departmental totals (or functional totals). The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 93.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “a” (budget bill).</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 93.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be “b” (budget bill).</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> When a ministry, department or agency needs more money than anticipated in the central government budget approved in December, Parliament can amend the budget by proposing additional money in the budget. This is known as a supplementary budget. The government submits its proposed changes in April and September. In practice, decisions on supplementary budgets are taken by Parliament in relation to the government’s presentation of the Spring Fiscal Bill (in April) and Budget Bill (in September).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
- b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
- c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
- d. No, the procurement process was not open and competitive in practice.
- e. Not applicable/other (please comment).

Citation and/or comment: - According to Kristian Pedersen at the National Board for Public Procurement (Nämnden för offentlig upphandling), there are several cases each year taken to court regarding procurements.

Nämnden för offentlig upphandling: <http://www.nou.se/index.html>

- According to Stefan Elg at Allego, Swedish procurements are generally handled well. He further says that around 1,000 cases are taken to court (Länsrätten) each year. The cases are taken to court before the procurement has ended. It is easy and free to take such a case to court. About 25-30% of the 1,000 cases are denied instantly by the court (most often due to the case being submitted too late - after the procurement process has ended, or that the supplier has withdrawn the procurement). Out of the 70-75% of cases taken on by the court, 25% are sanctioned (in part or in full).

Allego: <http://www.allego.se>

The database OPIC presents the Government's ongoing public procurements: Go to <http://regeringen.se/sb/d/2511/a/13639> and then click on the OPIC link on the right hand side.

Peer Reviewer ONE Comment: A more appropriate response to this question would be "c." In addition to the researchers' comments, one may add that a few years ago the procurement of goods and services to the ministries as well as to the Swedish Bank were severely criticized. The OPIC link does not guarantee that the list of ongoing government procurement is complete.

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.

b

<p>99. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Supplemental budgets are normally presented to Parliament twice a year, in connection with the Spring Fiscal Bill (Vårpropositionen) in April and the budget proposal in September.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> - 2005: + 0.25% (Budget 2005: SEK 750,728,396,000; Supplementary budgets to the 2005 budget, total: SEK 1,881,000,000) - 2004: + 1.45% (Budget 2004: SEK 754,093,261,000; Supplementary budgets to the 2004 budget, total: SEK 10,912,000,000) - 2003: Budget: SEK 714,757,857,000; supplementary budgets resulted in a reduction of SEK 7,433,000,000 in the 2003 budget.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

c

Citation and/or comment: There is one contingency fund in the 2006 budget proposal. See expenditure area 26 (Statsskuldräntor m.m.), Section 4, unforeseen expenditures (Oförutsedda utgifter). The fund amounts to SEK 10 million (0.000013 of the total 2006 budget).

When approving the budget proposal, the Parliament authorizes the government to spend the fund on matters that are of great urgency. Apart from emergencies the fund should only be used if the expenditures cannot be covered by other appropriations.

In 2004, SEK 10 million were budgeted for this fund, and out of this amount only 1 million was spent - on 8 cases brought against Sweden in the European Court of Human Rights. SEK 10 million was also budgeted for each of 2005, 2006, 2007 and 2008. The 2005 budget has among other covered 5 cases in the European Court of Human Rights (the prognosis for 2005, in the 2006 budget proposal, is that 2 million will be spent out of the 10 million).

The money spent was accounted for in the following year's executive budget proposal. The expenditures of the fund are not presented to the legislature before the following year's budget proposal

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment: Appropriations where unforeseen expenditures occur are normally not adequate when this happens. Instead, additional expenditure is compensated for by reductions in adjacent appropriations. This was the case for instance following the 2004 tsunami. Proposals to Parliament are normally presented in connection with the standard supplemental bills in April and September, but the government can present them to Parliament and have them processed on a fast track whenever there is a need for it.

Executive's Year-end Report and the Supreme Audit Institution

102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?

- a. Reports are released six months or less after the end of the fiscal year.
- b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.
- c. Reports are released more than 12 months after the end of the fiscal year.
- d. The executive does not release a year-end report.
- e. Not applicable/other (please comment).

Citation and/or comment: - See the 2004 year-end report (Statens årsredovisning 2004) on the government homepage <http://regeringen.se/sb/d/5239/a/42734>
- According to the law the year-end report should be released by the government to Parliament as soon as possible and no later than 9 months after the end of the budget year. After request from Parliament, the year-end-report has been released in connection with the Spring Fiscal Policy Bill (Vårpropositionen) in April. The budget year ends in December. In 2005 the year-end report was released on 15 April, and in 2004 on 1 April.

Peer Reviewer ONE Comment: The document is also available in print (skr. 2004/05:101).

Peer Reviewer TWO Comment:

a

<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The financial audits of the year-end and mid-year reports are conducted by the Swedish National Audit Office (Riksrevisionen), which has been in existence since 1 July 2003. It is independent from the government, as guaranteed by the Constitution. Its board is elected by Parliament, and it reports to the Parliament and government. A brief summary of the results of the State Audit Institution's audits is included in the government's year-end report released on 15 April 2005. The full audit can be found on the State Audit Institution's homepage: www.riksrevision.se and a summary is available at: http://www.riksrevisionen.se/templates/OpenDocument.aspx?documentid=5145&collectionid=269&rootid=267</p> <p>All data on actual outcomes are audited according to Kurt Öberg, head of the R1 unit at Riksrevisionen which conducts financial audits of year-end and mid-year reports (Riksrevisionen also conducts around 30 performance audits per year).</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the 2004 year-end report Sections 5.3 and 5.4., and its Appendix 5 (Statens årsredovisning 2004): http://regeringen.se/sb/d/5239/a/42734</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See reference in the comment for question 104.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the year-end report 2004 Section 5.2. and its 2006 budget proposal 4 (Statens årsredovisning 2004): http://regeringen.se/sb/d/5239/a/42734</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the 2004 year-end report Sections 2 and 3 (Statens årsredovisning 2004): http://regeringen.se/sb/d/5239/a/42734</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> In the year-end report, focus is clearly on economic variables. Some non-financial data are presented, but the comparison here is with previous year(s); not estimates.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See discussion on the need for improved follow-up of performance indicators in Section 13.2 in the 2004 year-end report (Statens årsredovisning 2004): http://regeringen.se/sb/d/5239/a/42734</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 55.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be "c." No comprehensive report on Sweden's most impoverished population is provided. See question 55. However, the economic standard of pensioners is compared to that of the population in general in the volume covering expenditure area 11 (beginning on p. 19).</p> <p><u>Peer Reviewer TWO Comment:</u> A more appropriate response to this question would be "b." Local (not central) government is responsible for social allowances.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the pension program in “Årsredovisning för staten 2004,” Section 9.5 and its appendix: http://www.regeringen.se/sb/d/5239/a/42734. The pension program is the only extra-budgetary fund.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> * The financial audits were ready at the end of March 2005 and the related documents published on the homepage of the Swedish State Audit Institution (Riksrevisionen). See: http://www.riksrevisionen.se/templates/publikation.aspx?id=2050</p> <p>* The year-end report of Riksrevisionen, “Riksrevisionens årliga rapport 2005,” was published and made public in June 2005: http://www.riksrevisionen.se/templates/OpenDocument.aspx?documentid=5145</p> <p>The report summarizes the year-end financial and performance audits conducted. The fiscal year ends in December.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditures representing less than two-thirds of expenditure have been audited. No expenditures have been audited, or the reports have not been released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 112.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ol style="list-style-type: none"> All of these audit reports include an executive summary. Most of these reports include an executive summary. Some of these reports include an executive summary. None of these audit reports include an executive summary, or such reports are not released to the public. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See the comment for question 112.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>115. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature. Not applicable/other (please comment). <p><u>Citation and/or comment:</u></p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> See for example “Revisorsintyg för Premiensionsmyndigheten”: http://www.riksrevisionen.se/templates/OpenDocument.aspx?documentid=3956 The pension program is the only extra-budgetary fund.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “d.” The National Audit Office does not audit the extra-budgetary pension funds. Instead, the government is to hire two authorized, external auditors for this task. Standardized public statements about the audit results are included in the annual report from each fund. Cf. comment to question 35. The reference given by the researcher deals with the audit of the mid-year report from the Premium Pension Authority. It, too, is a brief, formal certificate, issued by the National Audit Office.</p> <p><u>Peer Reviewer TWO Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The above is according to laws SFS 2002:1022 and SFS 2002:1023, which can be found through a search on the Parliament homepage, available at: http://www.riksdagen.se/webbnav/index.aspx?nid=3910</p> <p>Also see the comment for question 103, e.g.: Riksrevisionen conducted financial audits of 247 agencies in 2004, and 29 performance audits.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of Riksrevisionen.</p> <p><u>Peer Reviewer ONE Comment:</u></p> <p><u>Peer Reviewer TWO Comment:</u></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> Kurt Öberg, head of the R1 unit at the Swedish State Audit Institution (Riksrevisionen) confirmed that Riksrevisionen holds regular meetings with the committees. The mid-year report audits from the agencies are not always scrutinized, but the year-end audits are scrutinized.</p> <p><u>Peer Reviewer ONE Comment:</u> A more appropriate response to this question would be “c.” Only some performance audit reports are sent to Parliament. The interest the relevant standing committee takes in these reports depends on whether private motions have been raised or not. The financial audit reports are sent to the government.</p> <p><u>Peer Reviewer TWO Comment:</u> Notice that there is no specific committee in Parliament that processes audit reports, but each standing committee takes care of the report specific to its own domain of responsibility.</p> <p><u>IBP Comment:</u> IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

120. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. Yes, the executive reports publicly on most audit findings.
- c. Yes, the executive reports publicly on some audit findings.
- d. No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Citation and/or comment:

The researcher's response to this question was "a." The government addresses these issues in its budget proposal.

Researcher Response to Peer Reviewer: The question is whether the government reports - and it does (so the answer is "a"). I do not interpret the question to ask to what extent the government reports. The contents of the reports do vary but is that the question?

Peer Reviewer ONE Comment: A more appropriate response to this question would be "c." The contents of the government's reports vary. The government may report on its activities (see for instance expenditure area 9, p. 47). It may require a government agency to take action (see for instance expenditure area 3, p. 27). But in many instances the government reports on audit findings, without adding any comments of its own (see for instance expenditure area 6, p. 88, or expenditure area 13).

Peer Reviewer TWO Comment:

IBP Comment: IBP editors chose answer "c" to maintain the consistency of the assumptions used in selecting answers across the countries.

c

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

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation and/or comment: Such a report is not produced. Kurt Öberg, head of the R1 unit at the State Audit Institution (Riksrevisionen), said that Riksrevisionen has only been in existence for 2 years and that they are still discussing and developing their work.

The government includes a report on the measures it has taken to follow-up on the audit recommendations in its executive budget proposal each year, but neither the SAI nor Parliament produces such a report.

Peer Reviewer ONE Comment: The government report mentioned in the last paragraph above summarizes the work of the National Audit Office. With respect to particular criticism by the National Audit Office, the government refers the reader to other volumes of the budget proposal. As seen from the instances given in question 120, the government does not always comment on criticism from the auditors.

Peer Reviewer TWO Comment:

d

122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

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

a

Citation and/or comment: In a way neither “a” nor “d” are appropriate answers. But I want to stick with “a” because nothing has come forward to indicate that information is kept from relevant committee members.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” Different standing committees may meet with representatives from the National Audit Office, but so far no secret information has been disclosed during such meetings.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “a” or “d.” Financial audits of secret programs are made and reported. Also performance audits can be carried out, but this possibility has so far not been exploited.

IBP Comment: IBP editors chose answer “a” to maintain the consistency of the assumptions used in selecting answers across the countries.