

Open Budget Survey 2017

Questionnaire

Sweden

January 2018

COUNTRY QUESTIONNAIRE: SWEDEN

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: The Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition) <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Comments: Researcher: See also: - The Spring Fiscal Bill in 5 minutes <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...>
(<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) - The Spring Supplementary Budget for 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: It is always made available to the public in April. The latest one on April 13, 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 13 April 2016

Sources: The Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Pre Budget Statement was made publically available on the Ministry of Finance's webpage the same day it was released to the Parliament on April 13, 2016. There is no doubt it was available on that date, the date is stated on the cited webpage and it was well covered by media (see the web page and the "information to media link below).

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition) webpage:
<http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Media information about the Spring Fiscal Bill:
<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> (<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: See below.

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Yes, all of the numerical data is available in a machine readable format. See the attachment.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2016 års ekonomiska vårproposition, ID-nummer: Prop. 2015/16:100 (Spring Fiscal Bill 2016, ID-number: Prop. 2015/16:100).

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: a.

Sources: The Spring Fiscal Bill in 5 minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...>
(<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) The Autumn Supplementary Budget 2016 (Höständringsbudget för 2016) was also made publically available on the same date as the Executive's Budget Proposal (see it attached in question EBP-1b): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016172/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 20 September 2016

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) The Autumn Supplementary Budget 2016 (Höständringsbudget för 2016) was also made publically available on the same date: <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016172/>) See attached below.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) The budget year ends in December and the Executives Budget Proposal is released around the same date in September every year.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 20 September 2016

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) The Executive's Budget Proposal and its supporting documents (see "Särtryck" and "Excel" in question EBP1) were made publically available to the Parliament and public at large on the same day, 20 September 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Executive's Budget Proposal was made publically available on the Ministry of Finance's webpage the same day it was released to the Parliament on 20 September 2016. There is no doubt it was available on that date. The date is stated on the cited website and it was well covered by media (see the link to the webpage and the "information to media page" below).

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) Presstatement regarding the Executive's Budget Proposal for 2017: <http://www.regeringen.se/pressmeddelanden/2016/09/budgetprop...>
(<http://www.regeringen.se/pressmeddelanden/2016/09/budgetpropositionen-for-2017-samhallsbygget---ansvar-for-sverige/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Sources: See above.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: See the documents labled "Excel..." attached to the question EBP-1. I also attach them again below. See them also under the heading "Budgetpropositionen för 2017 som excel" on this page: <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Budgetpropositionen för 2017, ID-nummer: Prop. 2016/17:1 (Budget Proposal 2017, ID-number: Prop. 2016/17:1)

Sources: Budget Proposal 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: The 2017 budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...>
(<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...>
(<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 16 December 2016

Sources: Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...>
(<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: It was made available to the public on the day it was enacted, on 16 December 2016. Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 16 December 2016.

Sources: Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...>
(<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: It is stated on the document and on the website of the Parliament where the publication can be downloaded.

Sources: <http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-kl...> (<http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-klar-med-statens-budget-for-2017/>) <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10) Statens budget för 2017 (The State Budget 2017).
<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-kl...> (<http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-klar-med-statens-budget-for-2017/>) <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10) Statens budget för 2017 (The State Budget 2017).
<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Sources: See above.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: None found.

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: In the final report, the Finance Committee compiled the parliamentary decision on the state budget for 2017. On 23 November, Parliament decided to set the context for each area of expenditure and approve the income calculation for the state budget in 2017 in accordance with the Finance Committee's proposal, which was consistent with the Government's proposal. The calculations that are available on the governments website are referred to by the parliament. <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Peer Reviewer

Opinion: Agree

Researcher response: In practice it is true that there is a machine readable document of the Enacted Budget. It is published on the governments web as a Executive Budget Proposal document. However, a citizen needs to do some research to know that the Budget Proposal Excel figures on the Government's web are the exact same ones approved in the Enacted Budget found on the Parliament's web. From a transparency point of view you should be able to tell at once from reading the Enacted Budget - or the Parliament's web it was published on - that that is the case. Had there been a link to the Excel from

where the Parliament placed it on its web - or had there been a text on that Parliament web saying that the Excel is found with the Budget Proposal documents on the Government's web - or had the Excel been published also on the Parliament's web... then I would agree the score should be above "c". To increase the rating of this question to above a "c" in coming OBS this could perhaps easily be done with some collaboration between the Ministry of Finance and the Parliament. And "e" is not applicable here because it can be done.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A -it is publically available.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: It is publically available.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Statens budget för 2017 (The State Budget 2017).

Sources: <http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-kl...> (<http://www.riksdagen.se/sv/aktuellt/2016/dec/16/riksdagen-klar-med-statens-budget-for-2017/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-8: Is there a "citizens version" of the EB?

- a. Yes
- b. No

Answer: b.

Sources: A web based overview of the Enacted Budget is found here: <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FIU10/html) The overview is not another version

of the Enacted Budget but rather a better overview of it and its different parts are clickable. This, in combination with that the Enacted Budget content is written in a rather accessible way, makes it qualify as a citizen's version in my view.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: parliament does not really - in my view - produce a citizens' budget. the document referred to above is not a document aimed at joe bloke on the street, and not at all similar to the government's citizens' budget. so, my answer would be no, there is none.

Researcher response: After consultation with IBP the answer has now been changed to a "b". See IBP's comment below.

IBP comment: In order to ensure consistency across countries, IBP does not accept the document suggested as a CB version of the Enacted Budget as it is a summary that does not contain the key aspects to be considered a CB version. Hence, the response should be B.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: In Sweden there are diverse versions of CB: FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes:

<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) The State Budget 2017 in numbers:

<http://www.regeringen.se/artiklar/2016/09/statens-budget-201...> (<http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>) FY 2017 - In Year Reports, Actual outcomes of the budget: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) and the monthly press releases: <http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/st...> (<http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/staten-betalade-ut-600-miljoner-kronor-for-att-minska-barngrupperna-i-forskolan/>) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 in five minutes:

<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release:

<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> (<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>)

Comments: Researcher: The Citizen's version of the Executive's Budget Proposal will be used to answer the questions in section 3.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: All the documents are publically available. See question CB-1.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: See question CB-1.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: 20 september 2016. The State Budget 2017 in numbers: 20 september 2016.

Sources: All the below were made publically available on the publication date of the main budget document/website it builds on - and in some cases the main budget document/website is the same as the Citizen's version. FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes: 13 April 2016. <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: 20 september 2016. The State Budget 2017 in numbers: 20 september 2016. The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) The State Budget 2017 in numbers: <http://www.regeringen.se/artiklar/2016/09/statens-budget-201...> (<http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>) FY 2017 - Enacted Budget, State Budget 2017 Summary, 16 December 2016. <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FIU10/html) FY 2017 - In Year Reports, Actual outcomes of the budget: Published monthly. Latest one published covered November 2016. It was published on Dec 20 (and it is Dec 31, 2016, today when I write this). See: <http://www.esv.se/static/mu/2016/11/start.htm> (<http://www.esv.se/static/mu/2016/11/start.htm>) FY 2017 - In Year Reports, The national debt and the monthly reports on the debt. The latest monthly report was published on Dec 7, 2016, and covered Nov 2016. (Note: today's date is Dec 31, 2016). FY 2017 - In Year Reports, Actual outcomes of the budget (click on "Månadsutfall in the box on the right): <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) FY 2017 - In Year Reports, The national debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/) and the monthly reports on the debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 in five minutes: 13 April 2016. <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release: 13 April 2016. <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> (<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>) FY 2015 - Year End Report, The Yearly Report of the State: 13 April 2016. <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>) There is a summary at the beginning of the Year End Report that should count as a Citizen's version - see pages 17-20. The report as a whole is also written in an accessible way, although maybe not very eye catching for a reader that is not used to digest economic data. FY 2015 - Audit Report, The Yearly Report of the Swedish National Audit Office 2016: 25 May 2016. The report itself is written in an accessible way and should count as a Citizen's version: <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: They are all stated on the webpages and the dates are known to the public - the documents are released on those dates (give and take a few days) each year,

Sources: See CB-1.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) The State Budget 2017 in numbers: <http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>

Sources: FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) The State Budget 2017 in numbers: <http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/> FY 2017 - Enacted Budget, State budget 2017 summary: <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10/html) FY 2017 - In Year Reports, Actual outcomes of the budget: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) and the monthly press releases (I WILL ADD THE LATEST PRESS RELEASE IN DECEMBER): <http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/st...> (<http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/staten-betalade-ut-600-miljoner-kronor-for-att-minska-barngrupperna-i-forskolan/>) FY 2017 - In Year Reports, The national debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/) and the monthly reports on the debt (I WILL ADD THE LATEST PRESS RELEASE IN DECEMBER): https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 in five minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release: <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> ([http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete-2016-samhallsbygget--ansvar-trygghet-och-utveckling/](http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/)) FY 2015 - Year End Report, The Yearly Report of the State: <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>) FY 2015 - Audit Report, The Yearly Report of the Swedish National Audit Office 2016: <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: FY 2017 - Executive's Budget Proposal, Budgeten för 2017 på 5 minuter (The State Budget in five minutes). Statens budget 2017 i siffror (The State Budget 2017 in numbers).

Sources: FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2017 - Executive's Budget Proposal: The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) The State Budget 2017 in numbers: <http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/> FY 2017 - Enacted Budget: summary.<http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10/html) . FY 2017 - In Year Reports: Actual outcomes of the budget: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) and the monthly press releases (I WILL ADD THE LATEST PRESS RELEASE IN DECEMBER): <http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/st...> (<http://www.esv.se/press/nyheter-och-pressmeddelanden/2016/staten-betalade-ut-600-miljoner-kronor-for-att-minska-barngrupperna-i-forskolan/>)

minska-barngrupperna-i-forskolan/) FY 2017 - In Year Reports: The national debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/Sveriges-statsskuld-oversikt/Statsskuldens-forandring/) and the monthly reports on the debt (I WILL ADD THE LATEST PRESS RELEASE IN DECEMBER): https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/) FY 2016 - Mid Term Report: Citizen's version - Spring Fiscal Bill 2016 in five minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2016 - Mid Term Report: Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release: <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> (<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>) FY 2015 - Year End Report: The Yearly Report of the State: <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr-201516101/>) FY 2015 - Audit Report: The Yearly Report of the Swedish National Audit Office 2016: <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: As a general comment, the government's budget is accessible to your ordinary voter. so in that way, it is both the formal document and a citizens' budget. The light version, the budget in five minutes, is very brief and has very few numbers in it, so it is less easy for a citizen to get a picture of the government's planned balance and its forecasts. The five-minute budget will however offer an insight to where the government wants to spend its money, where the reforms are.

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: FY 2017 - Executive's Budget Proposal, The State Budget in five minutes. The State Budget 2017 in numbers.

Sources: See the sources in CB-5. All the CB documents are listed here: FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes: FY 2017 - Executive's Budget Proposal, The State Budget in five minutes. The State Budget 2017 in numbers. FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 in five minutes. FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: The data is released by month, within a month after the month in question. The data on the Swedish National Financial Management Authority's (Ekonomistyrningsverkets) website below is by month and dates back to 1999. And there is also in year reporting by The Swedish National Debt Office (Riksgälden) on the national debt per month released within the same time laps as the actual expenditures. The Swedish National Financial Management Authority, actual budget spending and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>) The Swedish National Debt Office, The Swedish debt: <https://www.riksdagen.se/sv/omriksdagen/statsskulden/Sveri...> (<https://www.riksdagen.se/sv/omriksdagen/statsskulden/Sveriges-statsskuld-oversikt/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: please note that the documents listed above are not published by the government/treasury. they are government agencies' assessment. but it is not the executive branch's own assessment.

Researcher response: The websites provided in the sources box are government websites (i.e. government agencies - the Swedish National Financial Management Authority and the Swedish National Debt Office are Government Agencies) and contain the relevant information for the question, therefore they can be considered as sources for the IYRs.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: See the answer and weblinks in IYRs-1.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: Note: The below information all date from 2016 and was collected on Dec 31, 2016. In Year Reports on the actual outcomes of the budget (these are all web text publications and not regular documents that can be downloaded): 1) Outcome Nov - published on 20 Dec 2) Outcome Oct- published on 24 Nov 3) Outcome Sep- published on 27 Oct 4) Outcome Aug- published on 29 Sep 5) Outcome July- published on 25 Aug 6) Outcome June - published on 28 July 7) Outcome May- published on 22 June In Year Reports on the national debt (see them attached below): 1) Outcome Nov - published on 7 Dec 2) Outcome Oct- published on 7 Nov 3) Outcome Sep- published on 7 Oct 4) Outcome Aug- published on 7 Sep 5) Outcome July- published on 5 Aug 6) Outcome June - published on 7 July 7) Outcome May- published on 8 June

Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>) Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

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

Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>) Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>)
Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...
(https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Sources: See above.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The answer is no in relation to both the In Year Reports on the actual budget outcome and the debt. In Year Reports on actual outcomes of the budget (click on "Månadsutfall in the box on the right): <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...>
(<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) In Year Reports on the national debt:
https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>)
Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...
(https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: please note that the Swedish IYB's listed above are not published by the government/treasury. they are government agencies' assessment. but it is not the executive branch's own assessment.

Researcher response: The websites provided in the sources box are government websites (i.e. government agencies - the Swedish National Financial Management Authority and the Swedish National Debt Office are Government Agencies) and contain the relevant information for the question, therefore they can be considered as sources for the IYRs.

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>)
Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...
(https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Månadsutfall för statens budget (Actual monthly outcome of the national debt) Sveriges statsskuld (The Swedish national debt)

Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>)
Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...
(https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: b.

Sources: The information is accessible and should in my opinion therefore be considered citizens versions. Actual outcomes of the budget: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>) The national debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...
(https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: it's a bit like the enacted budget, it is accessible to the ordinary citizen, but it is not really aimed at the average voter. so, it might be tricky to call it a citizens' version.

Researcher response: IBP has suggested to change from A to B to ensure consistency across countries.

IBP comment: In order to ensure consistency across countries, IBP does not accept the document suggested as a CB version of the IYR because it does not have the core elements of a CB. Hence, the response should be B.

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition) <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) and Spring Supplementary Budget 2016 (Vårändringsbudget)

för 2016) <http://www.regeringen.se/contentassets/27fd94630d064d6ea7f93...>

(<http://www.regeringen.se/contentassets/27fd94630d064d6ea7f9375a3f110822/varandringsbudget-for-2016-prop.-20151699>)

Comments: Researcher: I attach the and Spring Supplementary Budget 2016. All the documents of the Spring Fiscal Bill 2016 is found attached to the Pre Budget Statement - Section 1.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The Swedish government's vårandringsbudget is presented i April - not midyear - and specifies revisions to the budget and its expenditures and incomes. however, it does not provide a detailed explanation of the state of the budget six months into the budget year, nor does it assess the state of the economy relative to the initial macroeconomic forecast. There are no updates regarding the economic projections for the remainder of the year.

Researcher response: The peer reviewer is correct in that the documents sourced are produced in April and not after 6 months into the budget year (which goes Jan-Dec). The documents do not cover the first 6 months of the fiscal year. I had a discussion on it with the IBP last year and it was accepted to use the documents sourced. We have now had the same discussion again and see the answer of the IBP below. The peer reviewer is also correct in (what I think he/she is saying) about that the documents are not focused on the fiscal year. The documents focus on years to come and past years including the budget year. They provide aggregated information, which is discussed in text in some more detail. Examples from the Spring Fiscal Bill are: • Macroeconomic projections: Tabell 2.2 Makroekonomiska nyckeltal (Table 2.2 Macroeconomic key figures), page 27 • Macroeconomic projections: Tabell 3.2 Utvecklingen i Sverige 2016 och 2017 (Development in Sweden - i.e. macroeconomic - 2016 and 2017), page 72. There are then other tables on the following pages with projections - e.g table 3.2 GDP, table 3.3 Labor market, table 3.4 Inflation and salaries. • Income: Tabell 5.3 Offentliga sektorns skatteintäkter och inkomster i statens budget 2013-2020 (Table 5.3 Public sector tax income and income in the state budget, page 107. • Expenditures: Tabell 6.2 Utgifter per utgiftsområde 2015-2020 (Table 6.2 Expenses per expenditure area 2015-2020), page 125. Here are examples of assessment in comparison to the initial projections: • Income: Tabell 5.12 Aktuell prognos jämfört med budgetpropositionen för 2016, den beslutade budgeten för 2015 och statens budget för 2014 (Table 5.12 Current prognosis compared with the budget proposal for 2016, the budget decided for 2015 and the state budget 2014), page 117. • Expenditures: Tabell 6.7 Utgifter 2015 och 2016 (Table 6.7 Expenses 2015 and 2016), page 136. • Macroeconomics: See the headline "Övriga makroekonomiska förändringar" (Other macroeconomic changes) that starts on page 142. And the Supplementary Bill provides info on specific changes made to the budget. So, I would argue that the kind of information needed is in the sources documents, but they do not cover the first 6 months of the budget year. It could also be added that it is rare that major changes are made to the budget proposal before it is enacted. To compare prognoses with the budget proposal is therefore often the same as comparing it to the enacted budget.

IBP comment: After reviewing the suggested MYR and in order to ensure cross country comparison, IBP has decided to accept the Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition) and the Spring Supplementary Budget 2016 (Vårändringsbudget för 2016) as MYR for Sweden. The document contains the relevant information and this is in line with accepting it in the OBS 2015. In other countries in which the MYR is published before the midpoint, similar documents have been accepted.

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition) <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) and Spring Supplementary Budget 2016 (Vårändringsbudget för 2016) <http://www.regeringen.se/contentassets/27fd94630d064d6ea7f93...> (<http://www.regeringen.se/contentassets/27fd94630d064d6ea7f9375a3f110822/varandringsbudget-for-2016-prop.-20151699>) The above were both made publically available on 12 April 2016. The Fiscal Year is Jan to Dec, which makes the midpoint the end of June.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: it is presented in April each year.

Researcher response: See researcher 's response to MYR-1.

IBP comment: See IBP 's comment to question MYR-1.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 12 April 2016

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) and Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: It is stated on the webpages and there is no doubt that they were made available on those dates. The event was for example well covered by media. See for example this press release: <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...>
(<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>)

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Sources: See above.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) See all the documents of the Spring Fiscal Bill 2016 attached to the PBS questions. The machine readable Excel is found here: <http://www.regeringen.se/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2016/bilaga-1tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-som-excel.xlsx> (The Excel is also attached below) Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>

(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>) Excel Spring Supplementary Budget 2016:
<http://www.regeringen.se/globalassets/regeringen/dokument/fin...>
(<http://www.regeringen.se/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2016/vab-tabell-1-1-utgifter.xlsx>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: the Swedish government's ekonomiska vårproposition offers readable data and updated macroeconomic assessments as well as macroeconomic forecasts. however, it is not really a mid-year review of the budget. vårändringsbudgeten is more in line with a MYR although it is presented in April, and it has no machine-readable sections.

Researcher response: See researcher's response to MYR-1.

IBP comment: See IBP's comment to question MYR-1.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: N/A given the reservation that neither of the documents are really a MYR

Researcher response: See researcher's response to MYR-1.

IBP comment: See IBP's comment to question MYR-1.

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: 2016 års ekonomiska vårproposition (Spring Fiscal Bill 2016). Vårändringsbudget för 2016 (Spring Supplementary Budget 2016).

Sources: Spring Fiscal Bill 2016: <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) Spring Supplementary Budget 2016:
<http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Agree, but with the reservation that neither of the documents are really a MYR

Researcher response: See researcher's response to MYR-1.

IBP comment: See IBP's comment to question MYR-1.

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

a. Yes

b. No

Answer: a.

Sources: Citizen's version - Spring Fiscal Bill 2016 in five minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...>
(<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release: <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...>
(<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Agree, but with the reservation that neither of the documents are really a MYR

Researcher response: See researcher's response to MYR-1.

IBP comment: See IBP's comment to question MYR-1.

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: It was made available to the public on 13 April 2016 (same date as the Spring Fiscal Bill and the Spring Supplementary Budget). The Fiscal Year is January to December. The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 13 April 2016

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date of the document becoming publically available on the web is stated on this webpage - 13 April 2016:
<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>) The date of the publication is stated in the document - 07 April 2016.

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>
(<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Sources: See above.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: There is no such format available on the web. It was confirmed that there is no such format on the web by the Ministry of Finance (see below): Från: Nebil Aho [mailto:nebil.aho@regeringskansliet.se (mailto:nebil.aho@regeringskansliet.se)] Skickat: den 9 juni 2016 13:03 Till: anna@melander-schnell-consultants.se (mailto:anna@melander-schnell-consultants.se) Kopior: Fi Registrator <fi.registrator@regeringskansliet.se (mailto:fi.registrator@regeringskansliet.se)> Ämne: Årsredovisning för Staten 2015 i Excel? Dnr Fi2016/02276/BATOT Hej Anna, Du har begärt att få ta del av siffrorna i Årsredovisning för staten 2015 i excel eller annan format. Någon sådan allmän handling förvaras dock inte hos Finansdepartementet. Din begäran kan därför inte tillmötesgå. Detta är en tjänstemannabedömning. Om du inte är nöjd med utfallet av denna prövning kan du begära att frågan om utlämnande prövas av ansvarigt statsråd. Ett beslut av statsrådet krävs för att ett avgörande ska kunna överklagas till regeringen. I stället för att pröva frågan själv, får statsrådet överlämna frågan direkt till regeringen. Med vänlig hälsning Nebil Aho Ämnesråd Budgetavdelningen, Totaleriet Finansdepartementet Regeringskansliet 103 33 Stockholm Tel: 08-405 37 59 Mobil: 070-561 97 25 Epost: nebil.aho@regeringskansliet.se (mailto:nebil.aho@regeringskansliet.se)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: The Year End Report of the State 2015, id number: Skr 2015/16:101 (Årsredovisning för staten 2015, ID-nummer: Skr. 2015/16:101)

Sources: The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**YER-8:** Is there a “citizens version” of the YER?**a.** Yes**b.** No**Answer:** b.

Sources: There is a summary at the beginning of the Year End Report that should count as a Citizen's version - see pages 17-20. The report as a whole is also written in an accessible way, although maybe not very eye catching for a reader that is not used to digest economic data. The Yearly Report of the State 2015 (Årsredovisning för Staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments

Comments: There is an exec summary and the document is written in a way that should be accessible to the ordinary voter/citizen. But there is not really a citizens' version in the same way the government's bill has a citizens' version.

Researcher response: IBP has advised to change from A to B to ensure cross country comparison.

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”**Answer:** FY 2015

Sources: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree**AR-2:** When is the AR made available to the public?**a.** (100) Six months or less after the end of the budget year**b.** (67) 12 months or less, but more than six months, after the end of the budget year**c.** (33) More than 12 months, but within 18 months, after the end of the budget year**d.** (0) Does not release to the public, or is released more than 18 months after the end of the budget year**Answer:** a. (100)

Sources: It was made publically available on 25 May 2016. The Fiscal Year is Jan to Dec. The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 25 May 2016

Sources: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: It is stated on the webpage below. The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Sources: See above.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Sources: See above.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: There is not a lot of numerical data in the Audit Report. There is a table on page 9 and it is not available in machine readable format on the web. The only possible answer I see here is "c". The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...>
(<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...>
(<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Riksrevisorernas årliga rapport 2016 (The Audit Report 2016).

Sources: The Audit Report 2016 (Riksrevisorernas årliga rapport 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...>
(<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: b.

Sources: The report itself is written in an accessible way and should count as a Citizen's version: The Yearly Report of the Swedish National Audit Office 2016 (Riksrevisorernas årliga rapport 2016) <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...>
(<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The document is written in a way that should be accessible to the ordinary voter/citizen. but there is not really a citizens' version in the same way the government's bill has a citizens' version.**Researcher response:** Per IBP advice, the sourced document is not accepted as a Citizen's Budget version of the Annual Report to ensure consistency across countries.**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**a.** Yes**b.** No**Answer:** a.**Sources:** Ministry of Finance websites with fiscal information : * Pre Budget Statement, Spring Fiscal Bill (2016 års ekonomiska vårproposition):<http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/\)](http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/) * Executive's Budget Proposal, The Budget Proposal for 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/\)](http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/) * Enacted Budget:<http://www.regeringen.se/artiklar/2015/10/riksdagens-behandl...> (<http://www.regeringen.se/artiklar/2015/10/riksdagens-behandling-av-hostbudgeten/>) The Enacted Budget is, however, primarily presented on the web of the Parliament (Riksdagen):<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)* In Year Reports on actual budget outcomes: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>)* In Year Reports on debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats...[\(https://www.riksdagen.se/sv/For-investerare/upplaning_statskuld/\)](https://www.riksdagen.se/sv/For-investerare/upplaning_statskuld/) * Mid Year Report, Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/\)](http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/) * Mid Year Report, Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/\)](http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/) * Year End Report (Årsredovisning för staten 2015):<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...>[\(http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/\)](http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/) * In addition there is the Open Aid website with information regarding Swedish Development Cooperation: <http://openaid.se/sv/aid/2015/> (<http://openaid.se/sv/aid/2015/>) There are also non governmental websites with fiscal information: * Enacted Budget: Parliament website: <https://www.riksdagen.se/sv/dokument-lagar/arende/betankande...>[\(https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10/\)](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/statens-budget-for-2017_H401FiU10/) * Audit report: The Swedish National Audit Office (Riksrevisionen) <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...>[\(http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/\)](http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.**a.** Yes**b.** No**Answer:** a.**Sources:** See the box titled "Budgetpropositionen för 2016 som excel" and then click on the sub-title "Bilaga 1 Specifikation av budgetens utgifter och inkomster 2016" on the following page that presents the budget for the current fiscal year 2016:<http://www.regeringen.se/rattsdokument/proposition/2015/09/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2015/09/prop.-2015161/\)](http://www.regeringen.se/rattsdokument/proposition/2015/09/prop.-2015161/) And this is the Spring supplementary budget for the fiscal year 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>[\(http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/\)](http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/) On that page click on "Tabell 1.1 i vårändringsbudgeten som excel: Specifikation av ändrade ramar för utgiftsområden samt ändrade anslag 2016"**Government Reviewer****Opinion:** Agree

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: See the box titled "Budgetpropositionen för 2017 som excel" and then click on "Tabellsamling makroekonomisk utveckling och offentliga finanser" on this page: <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) Then: See tab 20 on expenditures per expenditure area (Tabell 20 Utgifter per utgiftsområde) for the years 2015-2020. See tab 22 on the State finances (Tabell 22 Statens finanser) for the years 2011-2020

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: In sum: There is enough infographics and visualisation on the webpages to state the answer "a". However, the webpages could provide more eye catching information in the form of some more infographics. The Open Aid website provides an example of what could be done. And, other countries have developed infographics practices that Sweden could look into. The website that provides the most visual and infographical information is this one: * The Open Aid website with information regarding Swedish Development Cooperation: <http://openaid.se/sv/aid/2015/> (<http://openaid.se/sv/aid/2015/>) This website has an infographic: <http://www.regeringen.se/artiklar/2016/09/statens-budget-201...> (<http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>) It is a presentation of the Executives Budget Proposal for 2017 (see also below). No other infographics have been found, but all the sites below have tables and/or graphs that visualise and summarise information. * Pre Budget Statement, Spring Fiscal Bill (2016 års ekonomiska vårproposition): There is a video interview with the Minister of Finance and a table that is quite accessible here: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) The documents on - and - the main webpage of the Pre Budget Statement have tables and graphs: but no infographics <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) * Executive's Budget Proposal, The Budget Proposal for 2017 (Budgetpropositionen för 2017): <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) There is a video interview with the Minister of Finance and a table that is quite accessible here: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) This webpage of the Executive's Budget Proposal is a bit more visual: <http://www.regeringen.se/artiklar/2016/09/statens-budget-201...> (<http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>) The documents on - and - the main webpage of the Pre Budget Statement have tables and graphs but no infographics: <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) * Enacted Budget: THE REPORT WILL BE PUBLISHED IN DEC 2016 AND I WILL ADD THE INFO ABOUT IT HERE THEN. * In Year Reports on actual budget outcomes: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) * In Year Reports on debt: https://www.riksgalden.se/sv/For-investerare/upplaning_stats... (https://www.riksgalden.se/sv/For-investerare/upplaning_stats-skuld/sveriges-stats-skuld/) The above two In Year Reports are visual but there are no infographics. * Mid Year Report, Spring Fiscal Bill 2016 (2016 års ekonomiska vårproposition): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) There is a video interview with the Minister of Finance and a table that is quite accessible here: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) The documents on - and - the main webpage of the Spring Fiscal Bill have tables and graphs but no infographics: <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) * Mid Year Report, Spring Supplementary Budget 2016 (Vårändringsbudget för 2016): <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>) The documents on - and - the main webpage of the Spring Supplementary Budget have tables and graphs but no infographics: <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>) * Year End Report (Årsredovisning för staten 2015): <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>) There are tables and graphs but no infographics. * Audit report: The Swedish National Audit Office(Riksrevisionen) contains mainly text. It has one table on page nine and no infographics: <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** I agree with the researcher, the Swedish govt could improve its use of infographics.

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

a. Yes**b.** No**Answer:** a.

Sources: The Budget Law guides public financial management and auditing: Budgetlag 2011:203: <http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfat...> (http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Budgetlag-2011203_sfs-2011-203/) The Budget Law does not really speak to transparency and participation. However, one could argue that the details specified in Chapter 10 of what should be accounted for aims towards transparency. Otherwise it is the Budget Law in combination with the laws and principles presented in the answer to the next question GQ-3 that provides the framework for transparency and to some extent also for participation.

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

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

a. Yes**b.** No**Answer:** a.

Sources: The Swedish Constitution includes four parts of which one covers access to information and another freedom of expression: - Tryckfrihetsförordningen (Access to information and transparency): <http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfat...> (http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Tryckfrihetsforordning-19491_sfs-1949-105/) - Yttrandefrihetsgrundlag from 1991 (Freedom of expression): <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/ytrandefrihetsgrundlag-19911469_sfs-1991-1469) Freedom of expression is perhaps the closest Sweden has to a law on citizen's participation. There is no specific law on participation though. There is also the Announcement of a new Parliament order (Kungörelse (1974:153) om beslutad ny riksdagsordning): <http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfat...> (http://www.riksdagen.se/sv/Dokument-Lagar/Lagar/Svenskforfattningssamling/Kungorelse-1974153-om-beslu_sfs-1974-153/) The Public Access to Information and Secrecy Act (2009): <http://www.government.se/sb/d/11929/a/131397> (<http://www.government.se/sb/d/11929/a/131397>) Offentlighetsprincipen (principle of public access) is available in Swedish at <http://www.regeringen.se/sa-styrs-sverige/det-demokratiska-s...> (<http://www.regeringen.se/sa-styrs-sverige/det-demokratiska-systemet-i-sverige/offentlighetsprincipen/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Not Qualified

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a.** (100) Yes, administrative units accounting for all expenditures are presented.
- b.** (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c.** (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d.** (0) No, expenditures are not presented by administrative unit.
- e.** Not applicable/other (please comment).

Answer: b. (67)

Sources: The Budget Bill contains proposals on the coming year's distribution of resources divided into 27 expenditure (utgiftsområden) and those are subdivided into policy areas (politikområden). Many of those areas can be linked to a specific administrative unit based on their title (which is why I rate the question a "b"), but they are not explicitly presented by Ministry, Department or Agency. A classification by agency is made by the Government in its letters of appropriation directions (regleringsbrev) to the agencies soon after the budget proposal is approved by Parliament, in December. Strictly speaking, the budget proposal's expenditure areas are therefore not by administrative unit, but since at least two thirds can be easily linked to an administrative unit by its name the question merits a "b" rating. Specifikation av budgetens utgifter och inkomster 2017 (Specification of the budget expenditures and incomes 2017) on this webpage: <http://www.regeringen.se/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2016> ... and the Letters of Appropriations (Regleringsbrev) mentioned in the comment box below are found on the Swedish National Management Authority's (Ekonomistyrningsverket) webpage: <http://www.esv.se/Verktyg--stod/Statsliggaren/> (<http://www.esv.se/Verktyg--stod/Statsliggaren/>) However, the Letters cannot be taken into account since they are not released in relation to the September Budget Bill, which this question is about. They are released after the Enacted Budget is decided upon by Parliament in December. See the policy areas here: <http://www.regeringen.se/regeringens-politik/> (<http://www.regeringen.se/regeringens-politik/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG - <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4> (<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>)). However, a functional classification of the budget proposal is made by Statistics Sweden ex-post the release of the proposal. See Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage: <http://www.regeringen.se/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2016> See the policy areas here: <http://www.regeringen.se/regeringens-politik/> (<http://www.regeringen.se/regeringens-politik/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is broken down into 27 expenditure areas (utgiftsområden) and sub-areas called policy areas (politikområden). The categorization is not fully compatible with the Classification of the Functions of the Government (COFOG). See: Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage: <http://www.regeringen.se/4ade9d/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2017> The rating of this question is therefore a "b". However, a COFOG functional classification (see the sources box above) of the actual spending is made by Statistics Sweden (since it is actual spending it is of course made ex-post the Budget Bill). The COFOG classification is done in relation to the publication of actual spending in the 3rd quarter of the following year - i.e. the year 2016 COFOG classification will be ready at the end of November 2017. The COFOG classification is used to make public sector comparisons between countries (between EU countries in the case of Sweden), since what is considered the public sector can differ between countries. See the Eurostats web: <http://ec.europa.eu/eurostat/web/government-finance-statistics/overview> The above answer was confirmed (email exchange on Nov 28, 2016) by: Johan Norberg Avdelningen för nationalräkenskaper (Department of State

accounts) Statistics Sweden See the policy areas here: <http://www.regeringen.se/regeringens-politik/> (<http://www.regeringen.se/regeringens-politik/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Not Qualified

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The expenditures are not classified by economic classification (as defined in the IMF 2014 Government Finance Statistics Manual) in the Executive's Budget Proposal. The stated reason for this is to give the agencies financial flexibility. By not dividing the agencies' yearly appropriations into different expenditure categories, the agencies can carry forward unspent balances from one fiscal year to another. They can also borrow against the following year's appropriation. See the: - Budget proposal for 2017 on this webpage:

<http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>

(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) and attached to question 1. - Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage and attached below:

<http://www.regeringen.se/4ade9d/globalassets/regeringen/doku...>

(<http://www.regeringen.se/4ade9d/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2017>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal does not present expenditures for the budget year by economic classification. See question 4.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The 27 expenditure areas of the Executive's Budget Proposal are divided into 48 policy areas. The expenditures are presented in relation to the policy areas in the document mentioned in the sources box above - and the more than 500 appropriations (anslag) to the agencies (myndigheter)

are at the program-level. See: Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage and attached below: <http://www.regeringen.se/4ade9d/globalassets/regeringen/doku...>
(<http://www.regeringen.se/4ade9d/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2017>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Multi-year expenditure estimates, up to 2020, are presented per expenditure area, which represent the administrative and functional classifications. <http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d8...>
(<http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) See table 8.3 "Utgifter per utgiftsområde 2015-2020" (Expenditures per expenditure area 2015-2020) on page 492 in this Executive Budget Proposal document: "Budgetpropositionen 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Proposed State budget for 2017, financial plan and tax issues). Economic classification is not done in the Executive's budget proposal - but is done by Statistics Sweden after the budget has been enacted in line with COFOG.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, multi-year estimates, up to 2020, for programs in all expenditure areas are presented. See for example expenditure area 7 "Internationellt bistånd" (International Development Cooperation), table 2.2 "Utgiftsutveckling inom utgiftsområde 7 Internationellt bistånd" (Expenditure development within expenditure area 7 International Development Cooperation) on page 13:
<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-7-internationellt-bistand>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Expenditure ceilings are presented 3 years ahead at an aggregated level, not detailed.

Researcher response: I interpreted this question as asking if multi-year expenditure for all programmes were accounted for or only two thirds of the programmes, or less than two-thirds of them. All programmes are accounted for at an aggregated level. So all expenditures are accounted for as the "a" requires in my mind, but not in disaggregated detail. I do not see the question asking for that disaggregation though. I think the "a" should stay and have gotten an OK on that from the IBP.

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The sources of all tax revenue are identified individually. See Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage and attached below: <http://www.regeringen.se/4ade9d/globalassets/regeringen/doku...> (<http://www.regeringen.se/4ade9d/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2017>) (see the inkomster/incomes sheet)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The sources of all non-tax revenue are identified individually. See: Specification of the budget expenditures and incomes 2017 (Specifikation av budgetens utgifter och inkomster 2017) on this webpage and attached below: <http://www.regeringen.se/4ade9d/globalassets/regeringen/doku...> (<http://www.regeringen.se/4ade9d/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/bilaga-1-specifikation-av-budgetens-utgifter-och-inkomster-2017>) (see the inkomster/incomes sheet)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, estimates of revenue are presented by category up to 2020. See table 7.3 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive's Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues). The document is found here and attached: <http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d8...> (<http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, estimates for individual sources of all revenue are presented up to 2020. Same source as in question 11: See table 7.3 "Offentliga sektorns skatteintäkter och inkomster i statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive's Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) The document is found here and attached: <http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d8...>
(<http://www.regeringen.se/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, all three estimates related to government borrowing and debt are presented. For the total debt and new borrowing see: * Section 3.3.1 of expenditure area 26 "Statsskuldsräntor" (Interest on State debt). See diagram 3.3 "Statens budgetsaldo 2000-2020" (The budget balance of the State 2000-2020) on page 14: <http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-26-statsskuldrrantor-m-m>) - Diagram 3.2 "Statsskuld i miljarder kronor och som andel av BNP 1990-2020" (State debt in billion crowns and as a share of the GNP 1990-2020), and the text above it. - Diagram 3.3 "Statens budgetsaldo 2000-2020" (State budget balance 2000-2020). * Section 9.3 in "Förslag till statens budget för 2017, finansplan och skattefrågor" (State budget proposal for 2017, financial plan and tax issues)
<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) See the subtitle "Skuldutvecklingen" (Development of the debt) and the diagrams 9.8 and 9.17: - Diagram 9.8 "Statsskuldens utveckling" (State debt development) that runs up to 2020 on page 546. - Diagram 9.17 "Statsskuldens förändring" (Change in State debt) that runs up to 2020 on page 547. For interest payments see: * Section 3.2 in the expenditure area 26 "Statsskuldrräntor" (Interest on State debt) document. See diagram 3.2 "Utgiftsmässiga statsskuldrräntor 2015-2020" (State debt interest rate expenditures 2015-2020) on page 12: <http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-26-statsskuldrrantor-m-m>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.

- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See section 3 of expenditure area 26 "Statsskuld räntor" (Interest on the State debt): <http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-26-statsskuldslranor-m.m>) * Interest rates: see section 3.1 "Statsskuld räntor" (State debt interest rates) on page 11, and section 3.2 including table 3.2 "Utgiftsmässiga statsskuld räntor" (State debt interest rate expenditures) on page 12. * Maturity: See section 3.3.2 "Ränte- och valutakursutveckling" (Interest and exchange rate development) and 3.3.3 "Uplånning" (Borrowing) on page 14. * Internal or external: See diagram 3.2 "Utgiftsmässiga statsskuld räntor 2015–2020" (State debt interest expenditures 2012–2017) on page 12, and diagram 3.5 "Statsskuldens fördelning på instrument" (State debt distribution on different instruments) on page 15. * Additional information: See the section 3.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See section 4 "Den makroekonomiska utvecklingen" (The macroeconomic development) in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues), starting on page 153: <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) * Nominal GDP and real GDP growth: see section 4.2 and 4.3, and the table 4.2 "BNP" (GDP) on page 156, and diagram 4.6 "Makroekonomiska nyckeltal" (Table of key macroeconomic figures) on page 164. * Inflation rate: section 4.2, e.g. page 160 and table 4.4 on page 161. * Interest rates: section 4.2, e.g. page 161 and table 4.5 on page 162. See also these, regarding GDP, in the following Executive Budget Proposal related document "Tabellsamling makroekonomisk utveckling och offentliga finanser" (Collection of tables of macroeconomic development and public finances): <http://www.regeringen.se/4a6d86/globalassets/regeringen/doku...> (<http://www.regeringen.se/4a6d86/globalassets/regeringen/dokument/finansdepartementet/exceldokument/bp-17/tabellbilaga---excel-till-webben-bp17.xlsx>) * Nominal GDP level: See tab 12 "Bruttonationalinkomst (BNI)" (GDI). Nominal GDP is presented in the table. * Real GDP growth: See tab 2 "Försörjningsbalans" (Supply balance sheet). It can also be added that the Spring Fiscal Policy is the main budget document presenting the macroeconomic forecast.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Example of sensitivity analysis regarding: * Interest rates: see section 3.4 of expenditure area 26 "Statsskuld räntor" (Interest on State debt), page 16: <http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c...>

(<http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-26-statsskuldslrantor-m.m>) * Real GDP growth and interest rates: See section 4.4 "Osäkerhet i prognosen och alternativa scenarier" (Uncertainties in the prognosis and alternative scenarios) on page 164 in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) It should be added that the Spring Fiscal Bill is the Swedish budget cycle document with the most extensive macroeconomic analysis.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: it's actually pages 165-167 of the bill

Researcher response: Thank you for the clarification on pages. The sources should read page 164-167.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, there are both expenditure estimates and a narrative. See section 8.5 "Förändring av de takbegränsade utgifterna sedan 2016 års ekonomiska vårproposition" (Change in the expense ceiling since the 2016 Spring Fiscal Bill) starting on page 506 in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, there are both revenue estimates and a narrative. See section 7.3 "Jämförelse med prognosen i 2016 års ekonomiska vårproposition och uppföljning av den beslutade budgeten för 2015 och statens budget för 2016." (Comparison with the prognosis in the Spring Fiscal Bill 2016" and follow-up of the approved budget 2015 and the State budget 2016, page 476, in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The administrative and functional is covered (see my earlier responses to questions 1 and 2) in relation to BY-1 expenditures, but not the economic classification since it is not done by Sweden (see my answer to question 4). See table 8.3 "Utgifter per utgiftsområde 2015–2020" (Expenditures per expenditure area 2015-2020) on page 492 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, BY-1 is accounted for by programs in each of the expenditure area Executive Budget Proposal documents. Example: See expenditure area 4 "Rättsväsendet" (Justice), section 2.2 table 2.1 "Utgiftsutveckling inom utgiftsområde 4 rättsväsendet" (Expenditure development within expenditure area 4 justice) on page 12 in: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-4-rattsvasendet>

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, expenditure estimates for BY-1 have been updated. Such an update is found in all expenditure area documents of the Executive's Budget Proposal. Example: See expenditure area 4 "Rättsväsendet" (Justice), section 2.2 table 2.1 "Utgiftsutveckling inom utgiftsområde 4 rättsväsendet" (Expenditure development within expenditure area 4 justice) on page 12 in: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-4-rattsvasendet>

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Expenditure estimates for 2015 (2017 is the budget year) are presented by administrative and functional (see my answer to question 1 and 2), but not by economic classification (see my answer to question 4). See table 8.3 "Utgifter per utgiftsområde 2015–2020" (Expenditures per expenditure area 2015–2020) on page 492 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, programs accounting for all expenditures are presented for 2015 for all expenditure areas (2017 is the budget year). See this example from the expenditure area 21 "Energi" (Energy): Expenditure area 21 "Energi" (Energy), table 2.1 "Utgiftsutveckling inom utgiftsområde 21 Energi" (Expenditure development within expenditure area 21 Energy) on page 11: <http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-21-energi>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: For all expenditure areas the year 2015 (2017 is the budget year) is presented for which all expenditures reflect actual outcomes. See the example from the expenditure area "Energi" (Energy), table 2.1 "Utgiftsutveckling inom utgiftsområde 21 Energi" (Expenditure development within

expenditure area 21 Energy) on page 11: <http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-21-energi>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, revenue estimates for 2016 (budget year is 2017) is presented by category. Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, individual sources of revenue for 2016 (budget year is 2017) is presented for all revenue. Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, revenue estimates for 2013 (budget year is 2014) have been updated from the original enacted levels. Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, revenue estimates for 2015 (budget year is 2017), 2013 and 2014 are presented by category. Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, revenue estimates for 2015 (budget year is 2017), 2013 and 2014 are presented by category. Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).

- c. (33) Before BY-3.
d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The most recent year presented for which all revenues reflect actual outcomes is 2014 (2017 is the budget year). Example: Table 7.3 "Offentliga sektorns skatteintäkter och inkomster på statens budget" (Public Sector's tax and non-tax incomes of the State Budget) on page 469-470 in this Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
b. (67) Yes, the core information is presented for government debt.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to government debt is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, information beyond the core elements is presented for government debt. See section 3 of expenditure area 26 "Räntor på statsskulden" (Interest on the State debt): <http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b3a/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-26-statsskuldslranor-m.m>) and "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) For the total debt and new borrowing required in 2017 see: - Section 3.2 of expenditure area 26 "Statsskuldslräntor" (Interest on State debt). Example: Diagram 3.2. "Statsskuld i miljarder kronor och som andel av BNP 1990-2020" (State debt in billion crowns and as a share of the GNP 1990-2020) on page 13, and diagram 3.3 "Statens budgetsaldo 2000-2020" (State budget balance 2000-2020) on page 14. - Section 9.3 in Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues, "Nettoförmögenheten och skuldutvecklingen" (The net fortune and the development of the debt) and the diagrams 9.7 and 9.14: Diagram 9.7 "Statsskuldens utveckling" (State debt development) that presents figures up to 2020, on page 546. - And diagram 9.17 "Statsskuldens förändring" (Change in State debt) that also shows figures up to 2020, on page 547. For interest payments and interest rates in 2017 see: - Section 3.2 including table 3.2 "Utgiftsmässiga statsskuldslräntor 2015-2020" (State debt interest rate expenditures) in Expenditure area 26 on page 12, and table 3.4 "Ränteförutsättningar" on page 14: - Maturity in 2017: See section 3.3.2 "Ränte- och valutakursutveckling" Internal or external in 2017: See diagram 3.2 "Utgiftsmässiga statsskuldslräntor 2015-2020" (State debt interest expenditures 2015-2020) on page 14.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See section 9.3, including diagram 9.8 "Statsskuldens utveckling" (Development of the State debt) that presents figures for 2000–2020, on page 546: <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The pension program is the only extra-budgetary fund. Statements and estimates are found in the Executive Budget Proposal document: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) In section 8.1 and at the bottom of table 8.3 "Utgifter per utgiftsområde 2015–2020", on page 492 in the above document, there is information about the pension program (which shows that it is off budget). There are seven "buffer" pension funds and the information is aggregated in relation to all of them. Economic data for each fund is presented in annual reports from the funds (see: www.ap1.se (<http://www.ap1.se>), www.ap2.se (<http://www.ap2.se>), www.ap3.se (<http://www.ap3.se>), www.ap4.se (<http://www.ap4.se>), www.ap5.se (<http://www.ap5.se>), www.apfond6.se (<http://www.apfond6.se>), www.ap7.se (<http://www.ap7.se>)). The funds finance administration and pension expenditures. Section 9.2 in the above document, "Ålderspensionssystemets finanser" (The finances of the pension system) on page 542. Executive's Budget Proposal document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the budget): <http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c978c4d892c659ebc8e/alderspensionssystemet-vid-sidan-av-statens-budget>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: I am a bit unsure about the correct answer here. In my view, government guarantees are included in extra-budget items. So in addition to the pension program, guarantees should be included. These are presented in the budget (pages 577–578). I am not sure the presentation of extra budget items so complete, however. So I cannot verify that all items are included. Therefore, I would go for option c instead.

Researcher response: IBP has advised that only the pension funds should be considered as extra budgetary and that the guarantees are to be considered as contingent liability.

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

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: If you do a word search for "pension" (Pension) in the "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>), you will see that the off- and on-budget information is presented through out on a consolidated basis. And then there is also the separate document Executive's Budget Proposal document that presents the pension funds: "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the budget): <http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c978c4d892c659ebc8e/alderspensionssystemet-vid-sidan-av-statens-budget>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates of intergovernmental transfers to the municipalities and a related narrative discussion are for example presented in the expenditure area 25 Executive Budget Proposal document "Allmänna bidrag till kommuner" (General contributions to municipalities): <http://www.regeringen.se/4a6bc0/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6bc0/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-25-allmanna-bidrag-till-kommuner>) The inter-governmental transfers are also presented in table 8.3 in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Three examples: 1) The whole of "Bilaga 3 Ekonomisk jämställdhet mellan kvinnor och män" (Appendix 3 Economic equality between women and men): <http://www.regeringen.se/4a73be/globalassets/regeringen/doku...>
(<http://www.regeringen.se/4a73be/globalassets/regeringen/dokument/finansdepartementet/tema-statens-budget/bp-for-2017/bilaga-3--ekonomisk-jamstallldhet-mellan-kvinnor-och-man>) 2) Headline "Förslag om särskilda satsningar på ungas och äldres hälsa" (Proposals regarding special measures that promote the health of children and young people) in "bilaga 1" (annex 1) in this Executive Budget Proposal health expenditure area 9 document: <http://www.regeringen.se/4a6bd5/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6bd5/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-9-halsovard-sjukvard-och-social-omsorg>) 3) Expenditure area 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age): <http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom>) including: * Diagram 2.1, page 12: "Antal och andel kvinnor och män med inkomstgrundad pension och garantipension" (Number and share of women and men with income based pension and guarantee pension). * Table 2.11, page 27: "Bostadstillägg till pensionärer" (Housing subsidies to retired people).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: i would say two alternatives displays are presented: one based on gender, one on age. not three alternatives.

Researcher response: A third could be that in the expenditure area 9 document sourced there are such information related to people with disabilities. See page 164 under the title "7.8.3 Stödinsatser till personer med funktionsnedsättning" (7.8.3 Support to people with disabilities).

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

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See for example the Executive's Budget Proposal expenditure area 24, sections: - 4.8.16 "Omstrukturering och genomlysning av statligt ägda företag" (Restructuring and analysis of state-owned enterprises), and - 4.8.17 "Kapitalinsatser i statliga bolag" (Capital investment in State owned companies). They come with a short narrative. See the document here and attached:
<http://www.regeringen.se/4a6660/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6660/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-24-naringsliv>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Yes, and a rating "e", since no evidence was found of quasi-fiscal activities. Budget proposal for 2017 on this webpage:
<http://www.regeringen.se/rattsdokument/proposition/2016/09/p...>
(<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Financial assets and liabilities are not primarily accounted for in the Executive's Budget Proposal. They are accounted for in the Year-End Report, and also in the Spring Fiscal Bill. There is not enough information in the Budget Bill, in the form of a listing of the financial assets or an estimate of their value to rate this other than a "c". Some information is presented, but it is not very detailed - see section 9.3, page 544 in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The government's budget bill presents the government's financial assets at a very aggregated level. If the list on page 545 excludes some financial assets, i am not able to say. So I would be more inclined to choose option e and expand on the answer, that is the very high degree of aggregation regarding financial assets in the government's bill.

Researcher response: I think the rating "c" should stay because the "e" option is not applicable here as some information is available.

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Some information is excluded in the Executive Budget Proposal. A more complete picture of the nonfinancial assets are found in "Årsrapport för staten" (Annual report of the State) - this is the one for 2015: <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...> (<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>) Some information is presented, but it is not very detailed - see section 9.3, page 544 in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The government's budget bill presents the government's non-financial assets at a very aggregated level. If the list on page 545 excludes some non-financial assets, i am not able to say. So I would be more inclined to choose option e and expand on the answer, that is the very high degree of aggregation regarding non-financial assets in the government's bill.

Researcher response: I think the rating "c" should stay because the "e" option is not applicable here as some information is available.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Expenditure arrears is not an issue in Sweden. The IMF does not highlight expenditure arrears as an issue in Sweden. See the latest IMF Sweden Article IV Consultation report from November 2016: <http://www.imf.org/external/pubs/ft/scr/2016/cr16353.pdf> (<http://www.imf.org/external/pubs/ft/scr/2016/cr16353.pdf>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The information is primarily found in "Årsredovisning för Staten" (Year end report), not in the Executive's Budget Proposal. This is the Year end report for 2015: <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...> (<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>) Some information on contingent liabilities are presented in section 9.3, page 544, in "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Contingent liabilities also arise in government guarantees (see pages 577-578). But I agree, the budget does not give a complete picture of total contingent liabilities.

Researcher response: I agree with the reviewer comment.

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

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Executive's Budget Proposal contain some macroeconomic and demographic assumptions, and discussion of fiscal implications and risks. However, the projections do not cover 10 years. They mostly cover the years up to 2020. See "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and tax issues): <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>) See for example: - Section 8.3, page 498, subtitles "Inkomstgrundande pensioner ökar" (Income based pensions increase) and "Fler barn och pensionärer" (Increased number of children and pensioners) . - Section 9.2, page 542, "Ålderspensionssystemets finanser" (Finances of the pension system) - Table 9.12 "Ålderspensionssystemets inkomster och utgifter" (The pension system's incomes and expenditures) on page 542, and - "Bilaga 2" (Appendix 2), table 23 "Ålderspensionssystemet" (The pension system) on page 638 (at the end of the document, the number on the page in the appendix says 16). Then there is also the Executive Budget Proposal document "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget): <http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6bd9/contentassets/e926a751d9eb4c978c4d892c659ebc8e/alderspensionssystemet-vid-sidan-av-statens-budget>) Further information (however not from the Executive's Budget Proposal) about the pension system is accounted for in the "Årsredovisning för staten 2015" (Year-End Report 2015), but it does not cover 10 years of projections: <http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr...> (<http://www.regeringen.se/rattsdokument/skrivelse/2016/04/skr.-201516101/>) - See for example the balance sheet, section and table 3.2 "Balansräkning", page 171 (within the table look for headline "Kapital och skulder" (Capital and debts), then "Avsättningar för pensioner och liknande förpliktelser" (Depositions regarding pensions and other liabilities). - See also section 2.4.31 "Ålderspensionssystemet vid sidan av statens budget" (The pension system on the side of the State budget), page 149. - See also the publication of the Swedish Social Insurance Administration (Försäkringskassan) called "Pensionssystemets Årsredovisning 2015": <file:///C:/Users/Anna2015/Downloads/%C3%A5rsredovisning+2015.pdf> - The following webpage of the Swedish Pensions Agency also provides good information: <http://www.pensionsmyndigheten.se/Statistik.html> (<http://www.pensionsmyndigheten.se/Statistik.html>)

Government Reviewer

Opinion: Agree with Comments

Comments: It is possible to find alternative scenarios that stretch over a longer period by looking at the Convergence Programme for Sweden. <http://www.government.se/reports/2016/04/swedens-convergence...> (<http://www.government.se/reports/2016/04/swedens-convergence-programme-2016/>)

Peer Reviewer

Opinion: Agree

Researcher response: The peer reviewer's comment is relevant. However, as per the OBS methodology this question is only to be answered in relation to the Executive Budget Proposal - and the convergence programme is not that.

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

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Sweden does not receive donor assistance. However, the country pays fees to, and receives contributions from, the EU budget. The fees are presented in the Executive's Budget Proposal expenditure area 27 document "Avgiften till Europeiska unionen" (The fee to the European Union): <http://www.regeringen.se/4a6b36/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-27-avgiften-till-europeiska-unionen> (Sweden provides donor assistance, and that is covered in the Budget Bill expenditure area 7 "Internationellt bistånd" (International assistance): <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-7-internationellt-bistand>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: New proposed tax expenditures are presented in section 6 "Skattefrågor" (Tax issues) in the Executive's Budget Proposal: "Budgetpropositionen för 2017 - Förslag till statens budget för 2017, finansplan och skattefrågor" (Budget proposal for 2017 - Proposed State budget for 2017, financial plan and Förstärkt jobbskatteavdrag och sänkt statlig inkomstskatttax issues) <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21> See for example section 6.4 "Skattereduktion för reparation och underhåll av vitvaror" (Tax reduction for repair and maintenance of kitchen appliances), on page 198. It contains statements of rationale, beneficiaries, estimates of revenues foregone (in terms of what extra part of its income the beneficiaries get to keep... and thus not the State). Other new proposed tax expenditures are also presented in the same way.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: Budgetlag, 2011: 203 (Budget law 2011:203) - see paragraphs 5 and 6: <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203) According to the law above, the general principle is that revenues should not be earmarked. The most relevant answer is therefore an "e". An exception is the pension fund fee (Ålderspensionsavgiften), of which the major part is directed to the "AP-fond".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: After internal reviews and to ensure consistency across countries, response E is confirmed as the correct one.

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Goals with narratives are specified for each policy area of the Executive's Budget Proposal. See for example expenditure area: - Number 1: "Rikets styrelse" (Governance), section 3.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 16: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-1-rikets-styrelse>) - Number 4: "Rättsväsendet" (Justice), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 13: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-4-rattsvasendet>) - Number 16: "Utbildning och universitetsforskning" section 3.2 "Mål för utgiftsområdet" (Goal of the expenditure area), page 91: <http://www.regeringen.se/4a6b95/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b95/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-16-utbildning-och-universitetsforskning>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition, the primary narrative of what the government wants to accomplish and where it explains its reforms is in the first section of the bill, the section called "finansplan".

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

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The goals are general and formulated in a way that they relate to a multi-year period and there is a narrative discussion. See the same examples presented in relation to question 47 - expenditure area: - Number 1: "Rikets styrelse" (Governance), section 3.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 16: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-1-rikets-styrelse>) - Number 4: "Rättsväsendet" (Justice), section 2.3 "Mål för utgiftsområdet" (Goal of the expenditure area), page 13: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...>

(<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-4-rattsvasendet>) - Number 16: "Utbildning och universitetsforskning" section 3.2 "Mål för utgiftsområdet" (Goal of the expenditure area), page 91:
<http://www.regeringen.se/4a6b95/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6b95/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-16-utbildning-och-universitetsforskning>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition, the primary narrative of what the government wants to accomplish and where it explains its reforms is in the first section of the bill, the section called "finansplan".

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, non financial data are provided for each program within all expenditure areas. See for example the Executive's Budget Proposal expenditure area: - Number 1 "Rikets styrelse" (Governance) and its subtitle "Anställda inom Hov- och Slottsstatena" (Employees within the Royal Court), page 20: <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-1-rikets-styrelse>) - Number 11 "Ekonomisk trygghet vid ålderdom" (Economic security at old age), section 2.4.4 "Ersättning vid dödsfall" (Compensation in the case of death), page 20: <http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom>) - Number 21 "Energy" (Energi), section 2.6.10 "Ökad jämställdhet inom energiområdet" (Increased energy gender equality), page 58: <http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6635/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-21-energi>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Examples of nonfinancial output/outcome reporting in the Executive's Budget Proposal: - The justice sector expenditure area 4, section 2.4 "Resultatredovisning" (Results statement), on page 13 and forward among other speaks about outcomes such as increased confidence in the justice sector and the justice sector actor's ability to solve crime. <http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6969/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-4-rattsvasendet>) - The expenditure area 19 "Regional tillväxt" (Regional growth), section 2.5 "Resultatredovisning" (Results statement), on page 31 and forward, subheadline "Uppföljning av jämställdhetsindikatorer" (Following up on gender equality indicators) speaks about outputs related to men and women. <http://www.regeringen.se/4a6bad/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6bad/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-19-regional-tillvaxt>) - The expenditure area 20 "Allmän miljö- och naturvård" (General environmental and nature preservation), section 3.5 "Resultatredovisning" (Results statement), on page 16 and forward among other speaks about outputs such as temperature degrees and rates of fresh air. <http://www.regeringen.se/4a6ba9/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6ba9/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-20-allman-miljo--och-naturvard>)

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Yes there are performance targets assigned to the examples referred to - in the answer to question 50 - of nonfinancial output/outcome reporting in the Executive's Budget Proposal. The examples were: - The justice sector expenditure area 4, section 2.4 "Resultatredovisning" (Results statement), on page 13 and forward. - The expenditure area 19 "Regional tillväxt" (Regional growth), section 2.5 "Resultatredovisning" (Results statement), on page 31 and forward. - The expenditure area 20 "Allmän miljö- och naturvård" (General environmental and nature preservation), section 3.5 "Resultatredovisning" (Results statement), on page 16 and forward.

Government Reviewer
Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I would not agree that all nonfinancial data are assigned performance targets. In some cases, it is more of a qualitative policy ambition, such as increasing or decreasing a stock. For instance, public sector staff such as nurses, police officers, etc.

Researcher response: Given the reviewer comments, the response has been changed from A to B.

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Poverty is of a more relative than absolute kind in Sweden. Having that said the answer to this question is "a": Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion. Several expenditure areas - such as the ones presented below - are intended to benefit those in Sweden with lesser means. Examples: - Expenditure area 10 "Ekonomisk trygghet vid sjukdom och funktionsnedsättning" (Economic security when ill or with disability): <http://www.regeringen.se/4a6b53/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b53/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-10-ekonomisk-trygghet-vid-sjukdom-och-funktionsnedsattning>) - Expenditure area 11: "Ekonomisk trygghet vid ålderdom" (Economic security at old age): <http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b4d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-11-ekonomisk-trygghet-vid-alderdom>) - Expenditure area 12 "Ekonomisk trygghet för familjer och barn" (Economic security for families and children): <http://www.regeringen.se/4a6b6f/contentassets/e926a751d9eb4c...> (<http://www.regeringen.se/4a6b6f/contentassets/e926a751d9eb4c978c4d892c659ebc8e/utgiftsomrade-12-ekonomisk-trygghet-for-familjer-och-barn>)

Government Reviewer
Opinion: Agree

Peer Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational

government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Since the OBS 2015, the Swedish government has further developed the budget process timetable it presents to the public. The timetable is still general in that it applies to all budget years, but it goes more into depth about who does what and when. Since the time table is adhered to year after year in practice, and since even more exact dates can be found out by just calling the Ministry, I would say that this question merits an "a" this year in an international comparison (was a "b" in OBS 2015). See the following government link that present the Swedish budget process: <http://www.regeringen.se/sveriges-regering/finansdepartementet...> (<http://www.regeringen.se/sveriges-regering/finansdepartementet/statens-budget/budgetprocessen-steg-for-steg/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The core elements are presented for the macroeconomic forecast, as well as additional information. - Nominal GDP level: See tab 12 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in this "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill) Excel sheet: <http://www.regeringen.se/497508/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2016/bilaga-1tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-som-excel.xlsx> - Inflation rate: See section 3.2 in the Spring Fiscal Bill document, including table 3.4 on page 77- i.e. this document: "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill) http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf - Real GDP growth: See section 3.2 "BNP" (GDP) in the above Spring Fiscal Bill document, page 72, including the table 3.2 on that page. - Interest rates: See tab 18 "Räntor och valutor" (Interest and exchange rates) and in the Spring Fiscal Bill Excel document mentioned above. - Other information: see for example the full section 3 "Den makroekonomiska utvecklingen" (The macroeconomic development) in the Spring Fiscal Bill (link above) and the full Excel sheet mentioned above (also link above).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Information is presented for the government's expenditure policies and priorities and much more. - A discussion of expenditure policies and priorities: See for example the first chapters in the "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill): <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) - An estimate of total expenditures: See section 6 of the above Spring Fiscal Bill document. - Further information: See the full 2016 Spring Fiscal Bill: <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, information beyond the core elements is presented for the government's revenue policies and priorities. See section 5 in "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill) <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) For further information: See the full 2016 Spring Fiscal Bill <http://www.regeringen.se/rattsdokument/proposition/2016/04/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See section 7 in "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill) <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) - Amount of net new borrowing needed in the upcoming budget year: See diagram diagram 7.8 "Statsskuldens utveckling 2000-2020" (Development of the State debt 2000-2020), page 163 - and the text that follows. - Central government's total debt burden at the end of the upcoming budget year: See diagram 7.9 "Den konsoliderade bruttoskulden 1994-2020" (The consolidated State brut debt 1994-2020), page 164. - Interest payments on the outstanding debt for the upcoming budget year: See table 7.9 "Statens budgetsaldo 2015-2020" (State budget 2015-2020), page 157.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The expenditure estimates are presented for 2015-2020 (2017 is the budget year). See "2016 års ekonomiska vårproposition" (2016 Spring Fiscal Bill) <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) , table 6.2 "Utgifter per utgiftsområde 2015-2020" (Expenditures per expenditure area 2015-2020), page 125.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Enacted Budget presents expenditure estimates by administrative and functional classification - i.e. by expenditure areas that are of a functional classification and to a large extent administrative (large enough to pass as administrative since they can almost all be related to a government department by looking at their title). Example: See appendix 1 starting on page 8 in the Enacted Budget. Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Enacted Budget presents estimates for programs accounting for all expenditures. Statens budget för 2017 (The State Budget 2017) pages 8-21. <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: It presents revenue estimates by category. See appendix 1 table starting on page 22. Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: It presents individual sources of revenue for all. See appendix 1 table starting on page 22. Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: * Amount of net new borrowing required during the budget year: See the headline "Beräknat lånebehov" on page 5. * Interest payments on the outstanding debt for the budget year: See "Statsskuldräntor" (State debt interest rates) on page 21. " I cannot find information on the total debt in the Enacted Budget. Statens budget för 2017 (The State Budget 2017). <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.

- d. (0) The Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The citizen's budget used to answer the question is this one: "Budgeten för 2017 på fem minuter" (The budget for 2017 in five minutes) <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) It is a webbased text with links to the full budget documents - Expenditure and revenue totals: See the sub-title "Budgetförslaget för 2017 i siffror" (The budget proposal for 2017 in numbers). The totals are presented on the webpage and to see more details there is a link to click on titled "Statens budget i siffror" (The State budget in numbers). - The main policy initiatives in the budget: See the title "Samhällsbygget – ansvar för Sverige" (The building of the society - responsibility for Sweden) and its sub-titles. See also the title "Inkomstökningar och utgiftsminskningar i budgeten" (Increases in income and decreased in expenditures in the budget). - The macroeconomic forecast upon which the budget is based: See the title "Svensk ekonomi utvecklas starkt" and the weblink to click on titled "Sammanfattning av hela prognosen samt nyckeltal" (Summary of the prognosis and key figures). - Contact information for follow-up by citizens: The contact details are found at the bottom of the page.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
d. (0) A Citizens Budget is not published.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The citizen's budget used to answer the question is "Budgeten för 2017 på fem minuter" (The budget for 2017 in five minutes) <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-pa-fem-minuter/>) It is a webbased text with links to the full budget documents. In the OBS 2015 I answered "In countries where internet access is high, the set-up of answers to this question is not completely fair." and "Taking the above into account I rate this question an "a." My answer is the same in this OBS 2017 questionnaire. See my reasoning below: - Internet dissemination: The internet is the Swedish Government's major source of dissemination because it reaches people. The following website keeps track of the internet use in Sweden and it says that 91% of Swedes had access to internet in their homes in 2015: <http://www.soi2015.se/> (<http://www.soi2015.se/>). The Government uses its webpage to make statements on among other the budget proposal through its own webmedia. - Media: I would say that next to all people in Sweden have access to newspapers, TV and radio in one way or another (if not anywhere else, newspapers can be found in libraries – and a newspaper and the TV licence are included in the minimum standard of living norm – see <http://www.socialstyrelsen.se/ekonomisktbistand/riksnormen> (<http://www.socialstyrelsen.se/ekonomisktbistand/riksnormen>)). Media is also how the non-internet-using-9%-of-the-people can be reached with budget document information. It should further be noted that many Swedes now only watch TV through the internet on their computers and also surf the internet through their TVs. Media is free in Sweden -the Government does not tell the media what to write - so it is not a Government dissemination effort per se what media does. However, Government representatives take part in media interviews and debates on the budget proposal and are expected to do so because it is the norm. - Hard copy or otherwise in print: Government stays away from printing documents for two reasons: 1) The costs outweighs the benefits since the population is reached by internet and media, and 2) The environmental footprints of among other printing and transporting documents is something the Government wants to stay away from. However, the Minister of Finance did bring the last Budget Proposal to the Parliament and media in a printed version – see <http://www.riksdagen.se/sv/sa-funkar-riksdagen/fran-forslag-...> (<http://www.riksdagen.se/sv/sa-funkar-riksdagen/fran-forslag-till-budget/budgetpropositionen/>) and the document in its entirety is also available in print at the Swedish City libraries. The Ministry of Finance is working on making the Budget Proposal text itself more accessible rather than making separate citizen's version documents of for example all the expenditure areas. I therefore believe that these printed documents should be counted with in this question.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition, the treasury markets its citizens' budget via social media, such as twitter and facebook.

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

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The government/Ministry of Finance provides the public with contact information which is the opportunity for the public to give feedback. See the contact details here: <http://www.regeringen.se/kontaktuppgifter/#1285> (<http://www.regeringen.se/kontaktuppgifter/#1285>) The Swedish public and media can easily access relevant staff at the Ministry of Finance or other Ministries to provide comments and get answers to questions - by email or telephone (telephone is not used much anymore though). The number of such requests have declined over the years following the posting of more and more materials on the web by the government.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See my answer to question CB-1, which gave the following sources: FY 2017 - Pre Budget Statement, The Spring Fiscal Bill in 5 minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2017 - Executive's Budget Proposal, The State Budget in five minutes: <http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...> (<http://www.regeringen.se/artiklar/2016/09/budgeten-for-2017-...>) The State Budget 2017 in numbers: <http://www.regeringen.se/artiklar/2016/09/statens-budget-201...> (<http://www.regeringen.se/artiklar/2016/09/statens-budget-2017-i-siffror/>) FY 2017 - In Year Reports, Actual outcomes of the budget: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>) FY 2017 - In Year Reports, The national debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statskuld/sveriges-statsskuld/) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 in five minutes: <http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-p...> (<http://www.regeringen.se/artiklar/2016/04/varbudgeten-2016-pa-fem-minuter/>) FY 2016 - Mid Term Report, Citizen's version - Spring Fiscal Bill 2016 and Spring Supplementary Budget 2016 Press Release: <http://www.regeringen.se/pressmeddelanden/2016/04/varbudgete...> (<http://www.regeringen.se/pressmeddelanden/2016/04/varbudgeten-2016-samhallsbygget--ansvar-trygghet-och-utveckling/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: as stated earlier, my view is that the government has proper citizens' budgets (pre budget and executive budget), while the other documents have exec summaries but not really citizens' budgets in the sense that is meant by this survey.

Researcher response: In consultation with IBP the Budget proposal websites sourced below are the only ones accepted as a Citizen's Budget for country comparison reasons.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The In-Year Reports on actual expenditures are not presented by economic classification. The answer is therefore a "b". Sources: Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/english/outcome-of-the-central-government-...> (<http://www.esv.se/english/outcome-of-the-central-government-budget/>) Swedish National Debt Office (Riksgälden) - debt: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The In-Year Reports present actual expenditures for programs accounting for all expenditures. Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, comparisons with the previous year is made for expenditures presented in the In-Year Reports. <http://www.esv.se/static/mu/2016/10/start.htm> (<http://www.esv.se/static/mu/2016/10/start.htm>) Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/english/outcome-of-the-central-government-...> (<http://www.esv.se/english/outcome-of-the-central-government-budget/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, In-Year Reports present actual revenue by category. <http://www.esv.se/static/mu/2016/10/start.htm> (<http://www.esv.se/static/mu/2016/10/start.htm>) Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/english/outcome-of-the-central-government-...> (<http://www.esv.se/english/outcome-of-the-central-government-budget/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue. Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, comparisons are made with the previous year for revenues presented in the In-Year Reports. <http://www.esv.se/static/mu/2016/10/start.htm> (<http://www.esv.se/static/mu/2016/10/start.htm>) Swedish National Financial Management Authority (Ekonomistyrningsverket) - actual expenditures and revenue: <http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-...> (<http://www.esv.se/statens-ekonomi/prognos-och-utfall/utfall-for-statens-budget/tidigare-manadsutfall/>) Note: "Utfall" is the Swedish term for actual year-to-date expenditure. - "SB" is the term for the Enacted Budget (Statens Budget).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the in year reporting on the national debt at the web of Riksgälden (Swedish National Debt Office): - Amount of net new borrowing so far: <https://www.riksdagen.se/sv/omriksdagen/statsskulden/Laneb...> (<https://www.riksdagen.se/sv/omriksdagen/statsskulden/Lanebehov/?year=2016>) - The government's total debt burden at that point in the year: https://www.riksdagen.se/sv/For-investerare/upplaning_stats... (https://www.riksdagen.se/sv/For-investerare/upplaning_statsskuld/sveriges-statsskuld/) - Information on the interest payments to date: <https://www.riksdagen.se/sv/omriksdagen/statsskulden/stats...> (<https://www.riksdagen.se/sv/omriksdagen/statsskulden/statslanerantan/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding. - Interest rates on the debt: See <https://www.riksdagen.se/sv/omriksdagen/statsskulden/stats...> (<https://www.riksdagen.se/sv/omriksdagen/statsskulden/statslanerantan/>) - Maturity profile of the debt and whether the debt is domestic or external: See example of monthly report here https://www.riksdagen.se/PageFiles/25513/Sveriges_statsskul... (https://www.riksdagen.se/PageFiles/25513/Sveriges_statsskuld_oktober_2016.pdf) - Additional information: See the above links and the web of Riksgälden (Swedish National Debt Office) - go to www.riksdagen.se (<http://www.riksdagen.se>), then click on "Upplåning och statsskuld" (Borrowing and national debt).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Estimates for the macroeconomic forecast have been updated, and an explanation of the differences is presented. - Nominal GDP level: See tab 12 "Bruttonationalinkomsten - BNI" (Gross Domestic Income - GDI) in this "Vårpropositionen 2016" (Spring Fiscal Bill 2014) Excel sheet <http://www.regeringen.se/497508/globalassets/regeringen/doku...> (<http://www.regeringen.se/497508/globalassets/regeringen/dokument/finansdepartementet/exceldokument/varbudget-2016/bilaga-1tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser-som-excel.xlsx>) - Inflation rate: See table 3.4 in the Spring Fiscal Bill document, page 77 <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) - Real GDP growth: See section 3.2 and table 3.2 "BNP" (GDP) in the Spring Fiscal Bill document, page 72 <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) - Interest rates: See tab 18 "Räntor och valutor" (Interest and exchange rates) and in the Spring Fiscal Bill Excel sheet mentioned above. - The Narratives can, among other, be found in section 3 of the Spring Fiscal Bill: <http://www.regeringen.se/content/1/c6/23/80/74/72f3cb03.pdf> (<http://www.regeringen.se/content/1/c6/23/80/74/72f3cb03.pdf>).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Expenditure estimates have been updated, and an explanation of differences is presented. See chapter 6 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill), including the table 6.2 "Utgifter per utgiftsområde 2015-2020" (Expenditures per expenditure area 2015-2020) on page 125: <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Mid-year review presents expenditure estimates per administrative and functional classification, but not per economic. See chapter 6 "Utgifter" (Expenditures) of Vårpropositionen (Spring Fiscal Bill), including the table 6.2 "Utgifter per utgiftsområde 2015-2020" (Expenditures per expenditure area 2015-2020) on page 125: <http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c...> (http://www.regeringen.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Mid-Year Review presents estimates for programs accounting for all expenditures- i.e. all charges are accounted for in relation to the budgeted figures. Expenditure programs not mentioned = no change from the Budget Bill. See Section 5 starting on page 57 - and table 1.1. in "Vårändringsbudget för 2016" (Spring Supplementary Budget 2016) starting on page 14- that talks about the programs where differences exist between what was budgeted and the Mid-term Review estimates per expenditure area (programme) "Specifikation av ändrade ramar för utgiftsområden och ändrade anslag 2016" (Specification of changed ceilings for expenditure areas and changed appropriations in 2016): <http://raoulwallenberg2012.se/496f5e/contentassets/27fd94630...> (<http://raoulwallenberg2012.se/496f5e/contentassets/27fd94630d064d6ea7f9375a3f110822/varandringsbudget-for-2016-prop.-20151699>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, revenue estimates have been updated. See chapter 5 "Inkomster" (Incomes) in 2016 års ekonomiska vårproposition (Spring Fiscal Bill): <http://raoulwallenberg2012.se/rattsdokument/proposition/2016...>
(<http://raoulwallenberg2012.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue estimates are presented by category. See chapter 5 "Inkomster" (Incomes) in 2016 års ekonomiska vårproposition (Spring Fiscal Bill): <http://raoulwallenberg2012.se/rattsdokument/proposition/2016...>
(<http://raoulwallenberg2012.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue. See chapter 5 "Inkomster" (Incomes) in 2016 års ekonomiska vårproposition (Spring Fiscal Bill): <http://raoulwallenberg2012.se/rattsdokument/proposition/2016...>
(<http://raoulwallenberg2012.se/rattsdokument/proposition/2016/04/prop.-201516100/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Spring Fiscal Bill contains information on amount of net new borrowing, central government's total debt burden, interest payments on the outstanding debt and interest rates on the debt. However, I cannot find information on the maturity profile of the debt or whether the debt is domestic or external. I find that the question merits a "b". See section 7 in "2016 års ekonomiska vårproposition" (Spring Fiscal Bill 2016) to find the below four points: http://raoulwallenberg2012.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/_hela-vap-webb---fardig.pdf) - Amount of net new borrowing needed in the upcoming budget year: See diagram diagram 7.8 "Statsskuldens utveckling 2000-2020" (Development of the State debt 2000-2020), page 163 - and the following text. - Central government's total debt burden at the end of the upcoming budget year: See diagram 7.9 "Den konsoliderade bruttoskulden 1994-2020" (The consolidated State brut debt 1994-2020), page 164. - Interest payments on the outstanding debt for the upcoming budget year: See table 7.9 "Statens budgetsaldo 2015-2020" (State budget 2015-2020), page 157. - Interest rates on the debt: See table 5.11 "Antaganden i skatteprognoserna och förändringar jämfört med budgetpropositionen för 2016" (Assumptions related to taxes and changes in comparison with the budget proposal 2016), the row "Statslåneränta" (Interest on the State debt), page 116. See the Excel document "Tabellsamling makroekonomisk utveckling och offentliga finanser" (Collection of tables of the macroeconomic development and public finances): <http://raoulwallenberg2012.se/496f5b/contentassets/08bfa437c6c04c8d98c73ac6b33b4799/bilaga-1-tabellsamling-makroekonomisk-utveckling-och-offentliga-finanser.pdf>), of "2016 års ekonomiska vårproposition" (Spring Fiscal Bill 2016), to find the interest rates on the debt: See table 5.18 "Räntor och valutor" (Interest rates and exchange rates), page 14. As is stated in relation to question 14 the below two points are found in the Executive's Budget Proposal expenditure area 26 document, but I cannot find them in the Mid Term Report documents. - Maturity profile of the debt. - Whether the debt is domestic or external.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The differences between enacted and actual expenditures are explained in narrative text and further specified in an appendix. See "Årsredovisning för staten 2015" (Year End Report for the budget year 2015), "Bilaga 2 Specifikation av utgifter på statens budget" (Appendix 2 Specification of State expenditures for the budget), starting on page 310 (according to the page counting of the computer): <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d63411...> (<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d63411cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>) Note: - "Utfall" is the Swedish term for actual expenditures. - "SB" (Statens Budget) is the term for Enacted Budget. - "ÄB" (Ändringsbudget) is the term for the amendments to the SB. - "Skillnad mot Statens Budget" is the difference in comparison to the Enacted Budget. The narrative regarding appendix 2 is found in section 2 "Utfallet för statens budget" (Outcome of the State budget) of the Year End Report, starting on page 39.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Year-End Report presents expenditure estimates by administrative and functional, but not per economic. Example - see section 2.4. <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Year-End Report presents estimates for programs accounting for all expenditures. See "Årsredovisning för staten 2015" (Year End Report for the budget year 2015), Bilaga 2 Specifikation av utgifter på statens budget" (Appendix 2 Specification of State budget expenditures). The appendix 2 starts on the document's page 310: <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the differences between enacted and actual revenues are presented, along with a narrative discussion. See "Årsredovisning för staten 2015" (Year End Report for the budget year 2015), "Bilaga 1 Specifikation av inkomster i statens budget" (Appendix 1 Specification of revenues in the State budget). The appendix 1 starts on the document's page 297 (not the page in the document but the actual page 297): <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>) Note: - "Beslutad budget" = enacted budget. - "Beräknat utfall" = prognosis - "Skillnad mot beslutad budget" is the difference in comparison to the Enacted Budget. The narrative regarding appendix 1 is found in section 1 "Specifikation av inkomster i statens budget" (Specification of revenue in the state budget) of the Year End Report.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Year-End Report presents revenue estimates by category. See "Årsredovisning för staten 2015" (Year End Report for the budget year 2015), Bilaga 1 Specifikation av inkomster på statens budget" (Appendix 1 Specification of State budget income). The appendix 1 starts on the document's page 299 (according to the computer's counting of document pages):

<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>

(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Year-End Report presents individual sources of revenue accounting for all revenue. See "Årsredovisning för staten 2015" (Year End Report for the budget year 2015), Bilaga 1 Specifikation av inkomster på statens budget" (Appendix 1 Specification of State budget income), which starts on the document's page 299 (according to the computer's counting of document pages):

<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>

(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Year End report does not primarily make comparisons between estimates made and the actual outcomes for the budget year. It makes comparisons between the previous year's figures and the actual outcomes for the budget year. However, the Year End report makes some comparisons between estimates made and the actual outcomes in "Årsredovisning för staten 2015" (Year End Report for the budget year 2015)

<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>

(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>) - such

as in section 2.1, on page 39, "Saldot i statens budget 2015" (State budget 2015 total), table 2.1 "Utfall för statens budget 2015" (Outcome of the State budget 2015". The interest rate payments of the State is presented in one of the rows and the net borrowing in another, with narratives.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, there are estimates of the differences between the original macroeconomic assumptions for the fiscal year and the actual outcome, along with a narrative discussion. Example: Table 2.28 "Makroekonomiska förutsättningar" (Macroeconomic preconditions) in the Year End Report page 68: <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...> (<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>). See also the surrounding text. Note: "SB" is the State Budget. "Utfall" is the outcome. "Skillnad utfall 2015 SB 2015" is the difference between the State budget in 2015 and the outcome.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: When the Year-End Report compares actual non-financial outcomes with previous information, that previous information is the actual outcomes of the year before. It should also be noted that the Year-End Report focuses primarily on economic variables and not non-financial such. However, some non financial data are presented and in rare cases compared with the budgeted data - see for example section 2.4.8 and this statement on page 89: "Det genomsnittliga antalet inskrivna personer i Migrationsverkets mottagandesystem uppgick till 100 166 personer, vilket är 16 866 fler än beräknat." (The average number of people registered in the Migration Agency's reception register was 100166, which is 16866 more than the estimated number). <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...> (<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no such information in the Year-End Report. In the OBS 2010, the Government's comment regarding the presence of this kind of information in the Year End Report was "Such discussions are made in the individual annual reports of the agencies and in the Budget Bill for the next budget year." That answer of the Government is still valid. <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See for example the following in the Year End Report: - The sub-headline "Transfereringar" (Transfers) on page 155. - Section 3.1.3 "Transfereringar" (Transfers) on page 166. <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: two points: first, the differences presented are not vs enacted levels but vs previous year's levels, in this case 2015 minus 2014 levels. second, such differences are presented for a number of programs that are targeted indirectly at the most impoverished such as special assistance costs and unemployment benefits, but there is no explicit analysis of the most impoverished.

Researcher response: Given the reviewer's comment the response has been changed from A to D as the document contains comparisons between the budget proposal against the enacted budget and the enacted budget against the supplementary budgets. But there is no comparison between enacted and actuals, as the question requires.

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds - i.e. the pension system - and the actual outcome. See for example section 2.4.31 "Ålderspensionssystemet vid sidan av statens budget" (The pension system outside the State budget) and the table 2.127 "Ålderspensionssystemet vid sidan av statens budget" on page 150.
<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, a financial statement is part of the Year-End Report. See the "balansräkning" (balance sheet) on page 170 and in section 3.2 in the Year End Report: <http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341...>
(<http://www.regeringen.se/496f5a/contentassets/9f89b99f2d6341cabcb65ead26666e4/arsredovisning-for-staten-2015-skr.-201516101>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: "Riksrevisionen" (the SAI) conducted all three types of audits and made them available to the public. See: <http://www.riksrevisionen.se/sv/GRANSKNINGAR/> (<http://www.riksrevisionen.se/sv/GRANSKNINGAR/>) "Revisionsrapporter" are financial and compliance audits. "Granskningsrapporter" are performance audits. Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. Compliance audits look at the extent to which the relevant regulations and procedures have been followed. Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: All expenditures within the SAI's mandate have been audited. Riksrevisorernas årliga rapport 2016 (The Supreme Audit Institution's yearly report 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>) This is the yearly report summary of audits done in relation to the expenditure areas. See "Revisionsrapporter" (Financial/Compliance reports) on this page for 2015: <http://www.riksrevisionen.se/sv/GRANSKNINGAR/> (<http://www.riksrevisionen.se/sv/GRANSKNINGAR/>) Here you find audits done.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Riksrevisorernas årliga rapport 2016 (The Supreme Audit Institution's yearly report 2016): <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>) This is the yearly report summary of audits done (see the extra budgetary pension funds reported on in relation to expenditure area 11, page 36). All extra-budgetary funds - i.e. the off budget pension system - within "Riksrevisionens" (SAI's) mandate have been audited (together with the in-budget pensions system expenditure area 11). See: <http://www.riksrevisionen.se/sv/vardeforrad/amnesomraden/Eko...> (<http://www.riksrevisionen.se/sv/vardeforrad/amnesomraden/Ekonomisk-trygghet-vid-alderdom/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The annual Audit Report does not include an executive summary in the way I believe this question is looking for. However, it is written in a very accessible and eye friendly way.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: the audit report contains a brief summary of its key findings (pages 11-15)

Researcher response: Yes, I agree with the reviewer and the response has been changed from B to A.

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

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Government reports on Riksrevisionen's (SAI's) audit recommendations in its introductory chapter to the Budget Bill, and certain of the audit findings are also responded to in the Budget Bill expenditure area documents. See section 12.3 in the introductory chapter to the Budget Bill: <http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c...>
(<http://www.regeringen.se/4a6d8d/contentassets/e926a751d9eb4c978c4d892c659ebc8e/forslag-till-statens-budget-for-2017-finansplan-och-skattefragor-kapitel-1-12-bilagor-1-21>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, Riksrevisionen (SAI) makes such a public report. See: "Riksrevisionens Uppföljningsrapport 2016" (The follow-up report of the Supreme Audit Institution): <http://www.riksrevisionen.se/rapporter/Rapporter/Uppfoljning...>
(<http://www.riksrevisionen.se/rapporter/Rapporter/Uppfoljningsrapporten/Uppfoljningsrapporten-2016/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: I have entered two IFIs below. 1) The Swedish Fiscal Policy Council (Finanspolitiska rådet). 2) The Secretariat (kansli) of the Finance Committee. 1) The Swedish Fiscal Policy Council: The Swedish Fiscal Policy Council (Finanspolitiska rådet) is a government agency that consists of six members assisted by a secretariat with five employees. The Council was established in 2007 and provides an independent evaluation of the government's fiscal policy. See the Council's website here: <http://www.finanspolitiskaradet.se/english/swedishfiscalpoli...>
(<http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/abouttheswedishfpc.4.6f04e222115f0dd09ea8000950.html>) See the law related to the Council here: Law 2011:446 with an instruction to the Fiscal Policy Council (Förordning 2011:446 med instruktion för Finanspolitiska rådet): <https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-f...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/forordning-2011446-med-instruktion-for_sfs-2011-446) 2) The Secretariat of the Finance Committee: Special secretariats (kanslier) have been established in the Swedish Parliament (Riksdag) to help members of the Riksdag in their work at the parliamentary committees. The secretariats are staffed by non-party political officials. There are 15 parliamentary committees in the Riksdag. Each committee has its own secretariat consisting of one senior committee secretary and five to ten officials. The committee secretariats help the members with background

materials for decisions, writing statements on certain EU documents and following up and evaluating the Riksdag's decisions. They also provide help in relation to work regarding issues related to research and prognoses. The officials who are responsible for preparing and presenting to the members of the committee are known as committee secretaries. The officials also include clerical staff who are responsible for the routine work of the secretariat. The officials are non-political appointees and retain their posts even if the political majority in the Riksdag changes after an election. The secretariat of the Finance Committee (Finansutskottet) has 10 employed staff (plus a managing director) that are specialized on budget research and have the capacity to do the work. <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskot...> (<http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/>) The law related to the secretariat of the Parliament is the Parliament Act (Riksdagsordning 2014:801) - see chapter 14, paragraph 2 and the headline "Kansliet för utskotten och EU-nämnden": <https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-f...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/riksdagsordning-2014801_sfs-2014-801) Agencies - such as the Swedish National Financial Management Authority (Ekonomistyrningsverket) <http://www.esv.se/english/> (<http://www.esv.se/english/>), Swedish National Debt Office (Riksgälden) <https://www.riksdagen.se/en/aboutsndo/> (<https://www.riksdagen.se/en/aboutsndo/>), and National Institute of Economic Research (Konjunkturinstitutet) <http://www.konj.se/english/> (<http://www.konj.se/english/>) - deliver information needed for above asked for research. The work of the Council and Secretariat is separate. The Secretariat prepares information and decisions related to fiscal policy to be decided upon by the Parliament, while the Council does more of follow up work - analyses and evaluations of the finance policy in place. Links between them are, however, for example that the Council publishes a yearly report that it presents to the Parliament in an open hearing each year. The Finance Minister is then present to make comments on it. This year (2017) it will happen on May 15. The government and parliamentarians make up their own mind about what the Council and Committee puts forward to them. There is no pre-determined decision on whose reports or analyses should be considered superior if conflicting views were to be presented.

Government Reviewer

Opinion: Agree with Comments

Comments: The Swedish National Institute of Economic Research (Swedish: Konjunkturinstitutet, KI or NIER) can be considered as an IFI and is a government agency in Sweden responsible for economic analysis and forecasting. The NIER is publicly funded but independent.

Peer Reviewer

Opinion: Agree

Researcher response: I agree with the government comment. The Swedish National Institute of Economic Research should also be added.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Like in question 103 I have entered two IFIs below. 1) The Swedish Fiscal Policy Council (Finanspolitiska rådet). 2) The Secretariat (kansli) of the Finance Committee. 1) The Swedish Fiscal Policy Council: The Reports of the Swedish Fiscal Policy Council (Finanspolitiska rådet) are found here; <http://www.finanspolitiskaradet.se/english/swedishfiscalpoli...> (<http://www.finanspolitiskaradet.se/english/swedishfiscalpolicycouncil/thecouncilsreports/thecouncilsmainreports.4.3dc0d3a412bc4ba245f800013543.html>) See the headline "Rådets rapporter" (The Council's reports) and its subheadlines (the different reports) in the left hand menu. The reports contain both macroeconomic and fiscal forecasts - with a much greater emphasis on the fiscal part and a focus primarily on the labor market when it comes to the macroeconomics. 2) The Secretariat of the Finance Committee: <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskot...> (<http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/>)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The independent fiscal council comments on the government's economic policy and assesses it vs its stated goals. But the council does not make its own macroeconomic forecast nor fiscal forecasts. Nor does parliament's fiscal committee.

Researcher response: I agreed with the Government comment in Q103 that the Swedish National Institute of Economic Research (Konjunkturinstitutet) should also be added as a third IFI. Konjunkturinstitutet does their own macro and fiscal forecasts. See here: <http://konj.se/english.html> (<http://konj.se/english.html>) It should be enough that one of the three IFIs does such forecasts, so the answer should therefore be an "a".

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: I am answering this question in relation to the Swedish Fiscal Policy Council (Finanspolitiska rådet): The Swedish Fiscal Policy Council: This is an example of a report by the Council that contains costing of the current migration policy: <http://www.finanspolitiskaradet.se/download/18.21a8337f154ab...>
(<http://www.finanspolitiskaradet.se/download/18.21a8337f154abc1a5dd2876a/1463335875126/Underlagsrapport+2016+1+Ald%C3%A9n+och+Hammarsted>) According to Joakim Sonnégård (by phone on October 28 2016), Director of the Swedish Fiscal Policy Council, the Council publishes its own costings of new policy proposals in relation to a limited number of new policies. It is done when a gap is discovered in terms of new policies that need costing and no other part of the government has done/is doing it. That a limited number of such costings are done is also evident from the Council's website. The answer "c" is therefore the best answer.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: I am answering this question in relation to the Swedish Fiscal Policy Council (Finanspolitiska rådet): This is an example of a report by the Council that contains costing of the current migration policy: <http://www.finanspolitiskaradet.se/download/18.21a8337f154ab...>
(<http://www.finanspolitiskaradet.se/download/18.21a8337f154abc1a5dd2876a/1463335875126/Underlagsrapport+2016+1+Ald%C3%A9n+och+Hammarsted>) According to Joakim Sonnégård (by phone on October 28, 2016), Director of the Swedish Fiscal Policy Council, all the presentations held by the Council to the Parliamentary Committees are found under "Presentations" on the Council's website – see: <http://www.finanspolitiskaradet.se/presentationer/presentationer...>
(<http://www.finanspolitiskaradet.se/presentationer/presentationer2016.4.418ea5fa1526fdb43ce5e67e.html>) According to that webpage, during the past 12 months, the Council held the following presentations at Parliamentary Committees: • October 26, 2016 (Finance Committee) • May 24, 2016 (Finance Committee) • April 12, 2016 (Traffic committee) The Council also held presentations at the Parliament where Parliamentarians were the target. However, the presentations specifically held at Parliamentary Committees are those presented above.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: See the debate in Parliament of the Spring Fiscal Bill - the Pre-budget statement - on April 13, 2016 here: <https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debat...> (https://www.riksdagen.se/sv/webb-tv/video/budgetdebatt/debatt-om-varpropositionen_H3C120160413bu)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer
Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The legislature always receives the Executive's Budget Proposal around September 20 each year. The budget year runs January to December.

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Parliament enacts the Budget Bill in mid-December, just before Christmas - i.e. so the final decision is taken less than a month before the budget year starts in January. So the answer should be "b". However, the framework decision of approving the budget is normally done more than one month ahead of the budget year. That decision includes the entire revenue side of the central government budget and the ceilings for the 27 expenditure areas are decided. The budget balance and net lending is thus known at that point in time as well as all major priorities. See the budget process dates, including the enactment, here: <http://www.regeringen.se/sb/d/10244/a/102220> (<http://www.regeringen.se/sb/d/10244/a/102220>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the legislature has unlimited authority on this. The process around the budget bill in Sweden: - Around September 20, the Executive presents its budget proposal to the Parliament (Riksdag). - The Parliament has until the end of November to determine the total limit for central government expenditure, as well as the limits for each expenditure area. - In mid-December, the Parliament decides how the money for each expenditure area is to be allocated. - The Parliament also takes a decision regarding the estimate of central Government revenue. The Parliament thus decides the limit of the Government expenditure in November - i.e., in November it has the authority to set a higher or lower expenditure ceiling. Then in December, when the Parliament decides on the budget for each expenditure area, it can no longer go beyond the ceiling it set in November. Any amendment of the budget of course also needs a majority in Parliament. In sum, the legislature cannot make amendments, which entail increasing expenditure above the set ceiling, in December - and it cannot make amendments without a majority in Parliament. However, the sequence of voting in Parliament does not limit the power of Parliament. It is the Parliament that sets the expenditure ceiling in November. Then it has to follow that decision in December. If the question is to be taken literally, the Parliament does not have unlimited powers in December, but it is a consequence of its own November decision. A less strict interpretation, which I found more reasonable in the OBS 2012 and 2015, as well as now in the OBS 2017, is an

"a." The Budget Law (Budgetlag, 2011:203): <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...>
(http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: due to the budget law and its requirements, i would vote for b instead, as parliament is restricted by the law.

Researcher response: What I believe the peer reviewer is saying is that because there is an expenditure ceiling the Parliament does not have limited authority. My reasoning (see the sources box) is that it is the Parliament that sets the expenditure ceiling in the first place (should be added though that they are required to do so) so they are limiting themselves, which in my mind is not the same as that they are limited by law. The rating "a" should therefore stay.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Yes they did in relation to the Spring Supplementary Budget 2016 (Vårändringsbudget för 2016):

<http://www.regeringen.se/rattsdokument/proposition/2016/04/p...>

(<http://www.regeringen.se/rattsdokument/proposition/2016/04/prop.-2015201699/>) See the summary on the first page of the enacted budget, which among other says: "Den 23 november beslutade riksdagen att fastställa ramarna för respektive utgiftsområde och godkänna beräkningen av inkomsterna i statens budget 2017 i enlighet med finansutskottets förslag, vilket överensstämde med regeringens förslag." (On November 23 the Parliament decided to set the framework of each expenditure area and approve the calculation of the state budget income 2017 in accordance with the proposal of the Finance Committee, which in turn was consistent with the proposal of the Government).

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: i would vote c, as no amendments were made.

Researcher response: I agree with the peer reviewer and have now changed it to a "c". No amendments were made, but the Parliament could have since they have the authority in law to do so.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, the Finance Committee. See the first page summary of the Enacted Budget: <https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8...> (<https://data.riksdagen.se/fil/C86C2160-91B0-4CCF-8118-CB2BC8CDE82F>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, different committees of the Parliament examined the budget parts that related to them. See their reports (betänkanden) on this page: <http://www.riksdagen.se/sv/dokument-lagar/?doktyp=bet&riksmote=2016%2F17&datum=2016-09-15&tom=2016-12-31&q=budgetproposition+2017&p=1>

Comments: Researcher: Example: See the report from the Committee on Education (Utbildningsutskottet) on this page: <https://data.riksdagen.se/fil/F2ACC019-75BA-49DF-9830-047418...> (https://data.riksdagen.se/fil/F2ACC019-75BA-49DF-9830-04741834EC15) On that page you see how long it took for the report to be produced – the budget proposal was made official on Sept 20, then discussed in the committee on Oct 27, then adjusted and printed by Dec 8. And then debated in Parliament on Dec 13 and decided upon on the same day. See for example the sub-headlines "Utfallet 2015" in the report here: <https://data.riksdagen.se/fil/8A374ED9-C7A9-4A72-BA50-9E6467...> (https://data.riksdagen.se/fil/8A374ED9-C7A9-4A72-BA50-9E6467A0CD1A) You can search "Utfallet 2015" and many will come up.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See examples of protocols of the Finance Committee: - 17 November 2016: <https://www.riksdagen.se/sv/dokument-lagar/dokument/utskotte...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-20161714_H4A1FiU14p) - 22 September 2016 <https://www.riksdagen.se/sv/dokument-lagar/dokument/utskotte...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-2016175_H4A1NU5p) - 16 juni 2016: <https://www.riksdagen.se/sv/dokument-lagar/dokument/utskotte...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-20151650_H3A1FiU50p) This protocol shows that the Spring Supplementary Bill – Vårbudgeten - was discussed. The report done is thus the final Bill. - The Spring Fiscal Bill was also discussed on 9 June 2016: <https://www.riksdagen.se/sv/dokument-lagar/dokument/utskotte...> (https://www.riksdagen.se/sv/dokument-lagar/dokument/utskottens-protokoll/protokoll-utskottssammantrade-20151649_H3A1FiU49p)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the headline "Beslut om budget" (Decision on the budget) in Chapter 9 of the Constitution (Regeringsformen): <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974152-om-beslutad-ny-regeringsform_sfs-1974-152) See chapter 2 in the Budget Law: <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: See the Budget Law: <http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/budgetlag-2011203_sfs-2011-203) Example: The budget law headline "Disposition av försäljningsinkomster" (Disposition of incomes from sales), starting with paragraph 8, states rules that apply when income is made available from selling of state property (see the end of chapter 8). See also paragraph 4 of chapter 2, which gives the government the possibility propose to Parliament necessary measures if the expenditure ceiling is being exceeded.": <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2016_H401FiU9)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Budget Law (Budgetlagen) chapter 3:12 states that the Swedish government is allowed to decide not to spend a budget allocation due to certain circumstances related to the operations of the government, the state finances or other socioeconomic reasons. Chapter 3:12 in Swedish: "Regeringen får besluta att medel på ett anvisat anslag inte ska användas, om detta är motiverat av särskilda omständigheter i en verksamhet eller av statsfinansiella eller andra samhällsekonomiska skäl." According to the Budget Law the government is thus allowed to underspend in unexpected circumstances without seeking approval from the Parliament (Riksdag). I therefore see no other option than to answer "d". It should, however, be

noted that such underspending is usually regulated through the spring and autumn supplementary bills, not during other parts of the year. And it should also be noted that the government writes a report every year (covering the past year, Jan to Dec, which is also the budget year) on what laws and regulations of the Riksdag it has followed or not - including the budget. In the cases where the government has not follow a law or regulation the government needs to explain why to the Riksdag in that report. This is a link to the report, dated March 2016, covering the year 2015 called "Regeringens skrivelse 2015/16:75 Redogörelse för behandlingen av riksdagens skrivelser till regeringen" (The Government's communication 2015/16: 75 Presentation of the treatment of Parliamentary letters to the government): <http://www.regeringen.se/contentassets/b3b49324b1e445f59c608...> (<http://www.regeringen.se/contentassets/b3b49324b1e445f59c60811c5d1a4acf/redogorelse-for-behandlingen-av-riksdagens-skr-2016-16-75.pdf>) To answer this question a discussion was held by phone with Ann-Charlotte Tunved at the secretariat of the Riksdag Finance Committee - on October 31, 2016.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Finance Committee of the Parliament (Riksdag) examined the Audit Report of the SAI (Riksrevisionen), published on May 25, 2016 - covering 2015 - on September 15, 2016. The following report (called "betänkande", done yearly) was written: The yearly report of Riksrevisionen The finance committee's report 2016/17:FiU9 (Riksrevisorernas årliga rapport 2016 Finansutskottets betänkande 2016/17:FiU9). The report was debated in, and approved by, Riksdagen on October 12, 2016. The answer "b" is therefore the accurate one, since it took about three months and two weeks from the publication to the examination by the Finance Committee. It should be noted, however, that Sweden as a whole - the Riksdag included - is pretty much closed during the summer months of July and August. This is a link to the above mentioned report (betänkande): <http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/...> (http://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2016_H401FiU9) This is a link to Riksdagen's decision to approve the report: <http://www.riksdagen.se/sv/dokument-lagar/dokument/protokoll...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/protokoll/protokoll-20161713-onsdagen-den-12-oktober_H40913/html)

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The SAI (Riksrevisionen) is governed by the Constitution (Regeringsformen) chapter 13, and the law 2002:1022 on audits of the State, and the law 2002:1023 which covers instructions for Riksrevisionen. Regeringsformen chapter 13:8 says that Riksrevisionen is led by three State Auditors who are appointed by the Parliament (Riksdagen). One of those three is appointed to take the administrative lead of the Riksrevisionen. It is not exactly part of the question, but it could be noted (today's date is Oct 31, 2016) that media scrutiny has led to the resignation of two out of the three State Auditors. Riksdagen has yet to appoint two new auditors and Riksrevisionen is therefore run by only one State Auditor who has the administrative lead. In theory that remaining third State Auditor has also resigned, but cannot in practice since one State Auditor has to remain to run Riksrevisionen. She will remain until replacements have been found. Issues/accusations brought forward by the media are related to recruitments to Riksrevisionen and interferences in audits. The Constitutional Committee (Konstitutionsutskottet) of Riksdagen is preparing appointments of new State Auditors and investigating the work of Riksrevisionen and the accusations.

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Swedish Constitution specifies that the head of the SAI (Riksrevisionen) can only be removed by the Parliament, and only in extreme cases where crime or severe illness has been established - see chapter 13:7 in the Constitution (Regeringsformen):

<http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-fo...> (http://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/kungorelse-1974152-om-beslutad-ny-regeringsform_sfs-1974-152)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Parliament determines the budget of the Swedish State Audit Institution (Riksrevisionen). The budget is based on a proposal from the board of the Swedish National Audit Office (Riksrevisionen) - see paragraph 12:3 in the law SFS 2002:1023 (<http://rkrattssdb.gov.se/SFSdoc/02/021023.PDF> (<http://rkrattssdb.gov.se/SFSdoc/02/021023.PDF>)).

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
b. (67) The SAI has significant discretion, but faces some limitations.
c. (33) The SAI has some discretion, but faces considerable limitations.
d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Yes, Riksrevisionen (SAI) has full discretion to decide which audits it wishes to undertake. See the laws SFS 2002:1022 and SFS 2002:1023, which can be found through a search on the following Parliament webpage: <http://www.riksdagen.se/sv/dokument-lagar/> (<http://www.riksdagen.se/sv/dokument-lagar/>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
 b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
 c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
 d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
 e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The quality assurance system of Riksrevisionen (SAI) consists both of oversight of the Finance Committee and by external review. The yearly report of SAI (Riksrevisorernas årliga rapport) is presented to the Finance Committee: <http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-r...> (<http://www.riksrevisionen.se/sv/rapporter/Rapporter/Arliga-rapporten/Riksrevisorernas-arliga-rapport-2016/>) The Finance Committee reviews the report with the help of an external audit company. The Finance Committee also reviews the SAI follow-up report (Riksrevisionens uppföljningsrapport) in which the SAI presents what their audits have led to: <http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/...> (<http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/Nyheter1/2016/Riksrevisionens-uppfoljningsrapport/>)

Government Reviewer**Opinion:** Not Qualified**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: i am unaware of any independent review of the audit report. the links provided are not such reports. there is a review made by the audit authority itself, therefore c is a more correct answer.

Researcher response: It is true that the Finance Committee's assessment of the SAI's annual report is not extensive, but I interpret the question as just asking if such a review exists (whether short or extensive). That is why I believe the rating "a" should stay. The Finance Committee's assessment of the SAI's annual report is found here... [Finansutskottets betänkande 2016/17:FiU9: https://www.riksdagen.se/sv/dokument-lagar/arende/betankande...](https://www.riksdagen.se/sv/dokument-lagar/arende/betankande...) (https://www.riksdagen.se/sv/dokument-lagar/arende/betankande/riksrevisorernas-arliga-rapport-2016_H401FiU9)

IBP comment: The content of the report provided do not seem to qualify as review of audit processes. However, evidence of a peer review of the process conducted in 2013 (not annually) is available in <http://www.intosaicbc.org/download/sweden-2013-eng/> (<http://www.intosaicbc.org/download/sweden-2013-eng/>). Hence, the response has been adjusted from A to B.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
 b. (67) Sometimes (i.e., three times or more, but less than five times).
 c. (33) Rarely (i.e., once or twice).
 d. (0) Never.
 e. Not applicable/other (please comment).

Answer: a. (100)

Sources: I asked this question through an email to Riksrevisionen and got a message back saying that they did not have time to answer my question (see below). Her answer also says that all their reports are found on their website and that they all are presented to the parliament. On their web the following reports are presented regarding 2016: <http://www.riksrevisionen.se/sv/GRANSKNINGAR/?year=2016> (<http://www.riksrevisionen.se/sv/GRANSKNINGAR/?year=2016>) Based on that I rate this question an "a", since the number of reports are way more than 5, but it is just a guess. from Från: Moritz, Lena [mailto:Lena.Moritz@riksrevisionen.se (mailto:Lena.Moritz@riksrevisionen.se)] Skickat: den 11 november 2016 12:21 Till: anna@melander-schnell-consultants.se (mailto:anna@melander-schnell-consultants.se) Ämne: Ang förfrågan om underlag inför Open Budget Hej Anna! Jag ber att få tacka för din förfrågan om underlag inför nästa rapport om Open Budget. Tyvärr har vi inte möjlighet att prioritera den sammanställning du ber om dock. Av vår hemsida framgår vilka rapporter/granskningar som gjort och tidpunkt för dessa. Samtliga presenteras för Riksdagen. Med vänlig hälsning Lena Moritz LENA MORITZ ENHETSCHEF _____ RIKSREVISIONEN > Telefon: 08-5171 41 66 > Besöksadress: Nybrogatan 55 > Postadress: 114 90 Stockholm > E-post: lena.moritz@riksrevisionen.se (mailto:lena.moritz@riksrevisionen.se) > Webbplats: www.riksrevisionen.se (<http://www.riksrevisionen.se>) I was now reminded by the IBP that the reports should be presented physically by officials at the SAI and I need to specify proof of that. On the webpage of Riksrevisionen the presentations and speeches held by them are presented. There are no posts for 2016, so that gives a count of 0. See this page: <http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/...> (<http://www.riksrevisionen.se/sv/OM-RIKSREVISIONEN/Pressrum1/Tal-och-anforanden/>) The webpage of the Parliament is detailed, however. I searched for "Riksrevisionen informerar" ("parliament informs") and limited the search to 2016 and "Riksdagens protokoll" ("minutes of the parliament"). See the search here: <https://www.riksdagen.se/sv/dokument-lagar/?doktyp=uprotokol...> (<https://www.riksdagen.se/sv/dokument-lagar/?doktyp=uprotokoll&riksmote=2015%2F16%2C2016%2F17&q=riksrevisionen+informerade&datum=2016-01-01&tom=2016-12-31&p=1>) That

search shows numerous posts of the SAI participating in or presenting at Riksdagen - well over 5. As you will see a number of the posts relate to hearings held by Konstitutionsutskottet (the Constitution Committee) that Riksrevisionen participated in or presented at, in 2016. Those regarded the work of the Supreme Auditors (see my previous response related to the dismissal/resignation of Supreme Auditors). Not counting those still add up to a number that well exceeds 5.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Not Qualified

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: A note to start with: The Open Budget Survey questions are to be answered by looking at the central level of government. In Sweden, speaking in general terms, the parts of the central government budget that affect citizens the most is decentralised to the local levels. The local levels are the kommuner (municipalities) and landsting (counties dealing primarily with the health sector). That is where specific budget spending decisions on budgets regarding schools, health, infrastructure, culture, housing, etc take place. The local level collects income taxes that they allocate in their budgets. There is a participation mechanism at around two thirds of the 290 kommuner called citizens' suggestions (medborgarförslag), and the same at around half of the 20 landsting. Citizens' can through those mechanisms make their own suggestions to the kommuner and landsting, including regarding the budget. More information can be found here: <https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet/> (<https://skl.se/demokratiledningstyrning/medborgardialogdelaktighet/medborgardialog/faktabladmedborgardialog.668.html>) That said, I now turn the focus to the participation at the central level of government, which is the focus of the questions in section 4: At the central level, the way it works in Sweden is that citizens that want to influence government decisions engage in political parties and put in their suggestions to their parties and related Members of Parliament (MoP). The MoPs in turn make motions to the Government. Another way to engage with the government in Sweden is to join organisations that lobby the government, political parties and MoPs. Sweden has a long and strong tradition of citizens joining non-governmental organisations and institutions of different kinds. Those organisations and institutions in turn try to influence the political parties, parliamentarians and/government officials. Media also act as a strong stakeholder when it comes to scrutinizing budget related issues and holding decision makers to account. However, I still argue that there is a participation mechanism in place at the central level based on the fact that the Swedish public can easily access the Ministry of Finance staff, and also staff of the Swedish National Financial Management Authority (Ekonomistyrningsverket - ESV). The Ministry of Finance nor ESV specifically seek the input from specific groups of the public, but the mechanism for dialogue is open to all. There is kind of a standing invitation to input although that invitation is not made at specific stages of the budget process. It is up to the public to use the mechanisms. They do so to a limited degree, which is partly due to that there is a certain level of trust in democracy work. Swedes to a large degree rely on that the government will do its job. If they do not the Parliament will make sure they do. If that does not work either then media will step in. And if not the public steps in. If that does not work either the public will make it known in the next election. That is a very generalised description but it tends to work that way. Having to choose it seems like "a" would be the most appropriate, but not really the correct answer, since there is a kind of a standing invitation to participate - see more about it below. More information about the participation mechanism at the central level: There is staff at the Ministry of Finance and ESV assigned to engage with the public, provide comments and give answers to the public's questions. There is a unit that deals with that kind of communication (kommunikationsfunktion) at the Ministry, and also at ESV. There is also other staff at the Ministry and ESV that deal with specific state budget related issues who are available for comments and questions from the public. The mechanisms include communication per phone and email. The mechanisms are used by media and all kinds of people from the public. The Ministry of Finance says that the communication per phone has become less and less over the years since information needed can now be found on the government web. The participation mechanism includes: - Contact information of the Ministry of Finance is available at: <http://www.regeringen.se/kontaktuppgifter/#1285> (<http://www.regeringen.se/kontaktuppgifter/#1285>) - The Ministry of Finance on Facebook: <https://www.facebook.com/pages/Finansdepartementet/171875776...> (<https://www.facebook.com/pages/Finansdepartementet/171875776161069>) - The Ministry of Finance on Twitter: <https://twitter.com/finansdepsv> (<https://twitter.com/finansdepsv>) - Contact information of ESV is available at: <http://www.esv.se/om-esv/kontakt/> (<http://www.esv.se/om-esv/kontakt/>) - ESV on Facebook: <https://sv-se.facebook.com/pages/Ekonomistyrningsverket/2145...> (<https://sv-se.facebook.com/pages/Ekonomistyrningsverket/21456245232082>) I would also include that the participation mechanism includes all the information on the budget posted on the Government websites, and the efforts to make it easily accessible to all, which makes it much easier for the public to inform themselves and meaningfully participate. To answer this question I had a telephone conversation with Malin Öberg at the Ministry of Finance, 31 Oct 2016. ... I have now been advised by the IBP "the fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "b".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: there are channels for the public, but the public's impact is very, very limited if not zero - for obvious reasons.

IBP comment: The response has been changed from B to D to ensure comparability across countries.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The mechanism at the central level identified in question 125 is open to all. The budget proposal is presented on the web: <http://www.regeringen.se/rattsdokument/proposition/2016/09/p...> (<http://www.regeringen.se/rattsdokument/proposition/2016/09/prop.-2016171/>) On top of that web page you among other find the following word to click on: "Lyssna", which is audio for those with visual impairment. They can listen to the written text and thereby are not excluded from having the possibility to engage. ... I have now been advised by the IBP "the fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "b" since the government does not reach out in that specific manner through a mechanism set up.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: Again, this question is hard to answer. The participation mechanism identified at the central level makes it possible for citizens to engage in all 6 topics. The mechanism is open to all and there is no restriction on what kind of topics can be covered. The government does, however, not proactively seek input on the above specific topics. If a citizen sends an email to the Ministry of Finance regarding any of the above topics it will either be answered by an official at the Ministry of Finance or it will be passed on to a, and answered by, a political expert with knowledge on the specific policy area the question relates to. ... I have now been advised by the IBP "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "d".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Swedish National Financial Management Authority (Ekonomistyrningsverket - <http://www.esv.se/> (<http://www.esv.se/>)) is a central administrative agency under the Ministry of Finance. They keep accounts of incomes and expenditures during the budget year and the public can communicate with staff at Ekonomistyrningsverket (ESV) - and the Ministry of Finance - if they so wish. - This is the contact information of ESV: <http://www.esv.se/om-esv/kontakt/> (<http://www.esv.se/om-esv/kontakt/>) - ESV is also on Facebook: <https://sv-se.facebook.com/pages/Ekonomistyrningsverket/214562455232082> I have entered the answer "a" since there is a kind of a standing invitation to participate. ... I have now been advised by the IBP "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "d". I have adjusted to a "d" but I do not think that is an answer that really reflects reality since citizens have the possibility to engage with government. If the open invitation does not count as a mechanism in the OBS the answer "d" is the only one possible as I see it. Or is "e" applicable?

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The mechanism is open to all, the website is made as accessible as possible, there is for instance special instructions on how to enlarge the text for people with visibility impairments (<http://www.esv.se/om-webbplatsen/avanda-webbplatsen/> (<http://www.esv.se/om-webbplatsen/avanda-webbplatsen/>)), ESV is on - and has all their contact info posted on - Facebook, many parts of the website is also available in English. ESV does, however, not specifically seek the input from specific groups of the public. ... I have now been advised by the IBP that "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "b".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Yet again, this question is hard to answer. The participation mechanism of the Swedish National Financial Management Authority (Ekonomistyrningsverket /ESV) makes it possible for citizens to engage in all 6 topics. The mechanism is open to all and there is no restriction on what kind of topics can be covered. ESV does, however, not proactively seek input on the above specific topics from specific groups of citizens. If a citizen contacts ESV, the issue put forward will be discussed or answered by staff there. ... I have now been advised by the IBP that "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "d".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: Difficult to answer, but my interpretation from the Swedish perspective is this... The participation mechanisms are communicated on the government websites. The purpose is to make sure citizens have information so that they can participate if they wish to. The scope can be anything the citizen wishes to engage in. The constraints are the opening hours of the mechanisms and sometimes a time lag to answering questions. Intended outcomes are to make sure the citizens are informed. The process and timeline are those of the budget process, which are thoroughly explained here, among other in sign language and audio - and there are links to further explanations: <http://www.regeringen.se/sa-styrs-sverige/budgetprocessen/> (<http://www.regeringen.se/sa-styrs-sverige/budgetprocessen/>) ... I have now been advised by the IBP that "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "d".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such written documents are produced.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such publications are produced.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The mechanisms are available throughout the year and are not inserted into specific periods of the budget time table. There is therefore no such timetable available to the public. ... I have now been advised by the IBP that "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I believe the answer "b" for this question still holds.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Just as the Ministry of Finance, many of the other line ministries have special communication units in place to respond to requests and questions from the public. Those units are called kommunikationsfunktioner in Swedish. Contact details of public officials at the ministries are published on the respective websites of the ministries. Many of the line ministries are also found on Facebook and Twitter. Examples: - Department of Education (Utbildningsdepartementet): Contact information of the Ministry of Education: <http://www.regeringen.se/kontaktuppgifter/#1294> (<https://www.facebook.com/pages/Utbildningsdepartementet/133239843406109>) Facebook: <https://www.facebook.com/pages/Utbildningsdepartementet/1332...> (<https://twitter.com/utbdep>) (<https://twitter.com/utbdep>) - Ministry of Defence (Försvarsdepartementet): Contact information of the Ministry of Defence: <http://www.regeringen.se/kontaktuppgifter/#1286> (<http://www.regeringen.se/kontaktuppgifter/#1286>) Facebook: <https://www.facebook.com/pages/F%C3%B6rsvarsdepartementet/18...> (<https://www.facebook.com/pages/F%C3%B6rsvarsdepartementet/185277778157783>) Twitter: <https://twitter.com/forsvarsdepsv> (<https://twitter.com/forsvarsdepsv>) - Department of the Ministry of Social Affairs (Socialdepartementet): Contact information of the Ministry of Social Affairs: <http://www.regeringen.se/kontaktuppgifter/#1292> (<http://www.regeringen.se/kontaktuppgifter/#1292>) Facebook: <https://www.facebook.com/pages/F%C3%B6rsvarsdepartementet/18...> (<https://www.facebook.com/pages/F%C3%B6rsvarsdepartementet/185277778157783>) Twitter: <https://www.facebook.com/pages/Socialdepartementet/184703631...> (<https://www.facebook.com/pages/Socialdepartementet/184703631557447>) ... I have now been advised by the IBP that "The fact that there are constant open invitation for comments or feedback as in the websites or phone calls, is not sufficient for the answers, there should be specific mechanisms in place." So I am now going through the participation related questions of this OBS and making adjustments with that in mind. I adjust the answer for this question from an "a" to a "d".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Legislative committees (including the one on finance) 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. The way the public can influence the pre-budget or approval stages are above all through the political parties and organisations lobbying them (which is an answer that is not approved of in relation to this question, so I continue with this...). The public can contact individual Parliamentarians directly if they wish to - see their contact details here: <http://www.riksdagen.se/sv/ledamoter-partier/> (<http://www.riksdagen.se/sv/ledamoter-partier/>) The open hearings that are held are made public on the Parliament's web page: <http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskott...> (<http://www.riksdagen.se/sv/utskotten-eu-namnden/finansutskottet/>) An example of such an open hearing is: "Öppen utfrågning om svensk finanspolitik" (Open seminar regarding the Swedish Fiscal Policy), held on 24 May 2016: <http://www.riksdagen.se/sv/webb-tv/video/oppen-utfragning/op...> (http://www.riksdagen.se/sv/webb-tv/video/oppen-utfragning/oppen-utfragning-om-svensk-finanspolitik_H3C220160524ou0) The public and media are invited but not allowed to input directly - thus the answer "b".

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree with Comments

Comments: Contributions for the public can be received through other channels such as social media, however, it is rare and even more rare that the government's policies and budget would be affected.

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels

5. Public investment projects

6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Again, hard to answer. The participation mechanism of the legislature - being available to citizens - makes it possible for citizens to engage in all 6 topics. The mechanism is open to all and there is no restriction on what kind of topics can be covered. The legislature does, however, not proactively seek input on the above specific topics in a formalised way, at a specific time from specific groups of citizens in a systematic way. They do it when needed and do usually not extend an open invitation to all, but seek the advice of specific experts or organisations/institutions. If a citizen contacts the legislature or a member of Parliament, the issue put forward will be discussed or answered by the legislature in question.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: the government does not seek the public's input. there are channels available, but to say that the government actively seeks to engage with the public in a dialogue is incorrect. therefore, d is a better answer.

Researcher response: Given the peer reviewer comment and for consistency across countries, the response has been changed from A to C.

IBP comment: IBP confirms a "c" response. Based on the schedule of public hearings, it can be concluded that Key Topics #1 and #2 are issues that the Finance Committee seeks to engage with the public on.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such comprehensive report is written.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No such public hearings are held by the Finance committee in relation to the deliberations on the Audit Report.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: There is a participation mechanism in place based on the fact that the public can easily access the the Swedish National Audit Office (Riksrevisionen) staff. The public can suggest issues/topics to include in audits. - The contact information of Riksrevisionen is available at: <http://riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/> (<http://riksrevisionen.se/sv/OM-RIKSREVISIONEN/KONTAKTA-OSS1/>) - Riksrevisionen is on Facebook: <https://sv-se.facebook.com/pages/Riksrevisionen/171245246251...> (<https://sv-se.facebook.com/pages/Riksrevisionen/171245246251696>) - Riksrevisionen is also on Twitter: <https://twitter.com/riksrevisionen> (<https://twitter.com/riksrevisionen>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: there is publicly available contact information to the audit authority. but i would not say that fulfills the intention of a formal mechanism through which the public can submit proposals. it can work that way, of course, but had the audit authority had such ambitions, a more explicit solution would be available.

IBP comment: IBP takes note of the reviewer comment. However, for cross country comparisons, we have accepted this websites as mechanisms through which the public can interact with the authorities.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The SAI (Riksrevisionen) answers to the Parliamentarians, who are elected by the public, and does not engage with the public in the way the question implies. No report is produced.

Government Reviewer

Opinion: Not Qualified

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: The ongoing investigations are found on Riksrevisionen's web (the months mentioned there are those when the investigations will be published): <http://riksrevisionen.se/GRANSKNINGAR/Planering-och-uppfoljn...> (<http://riksrevisionen.se/GRANSKNINGAR/Planering-och-uppfoljning/Pagaende-granskningar/>) Based on the knowledge of which the ongoing investigations are, Riksrevisionen can be contacted by the public in relation to the specific topics of the investigations. See for example the one to be published in November 2016 on labor immigration (Arbetskraftsinvandring). If you click on that one there is a "Contact" (Kontakt) button at the end of the page. When you click on that you can send a message to Riksrevisionen and it says that they will make sure they forward it to the right desk officer. Since there is a kind of a standing invitation to participate I believe "a" is the best answer.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: there is publicly available contact information to the audit authority. but i would not say that fulfills the intention of the public's contribution to audit investigations. it can work that way, of course, but had the audit authority had such ambitions, a more explicit solution would be available.

IBP comment: IBP takes note of the reviewer comment. However, for cross country comparisons, we have accepted this websites as mechanisms through which the public can interact with the authorities.

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