The Swedish National Financial Management Authority

www.esv.se
Local Government

289 municipalities (*kommun*) with responsibility for schools, social services, elder care, care of people with physical or intellectual disabilities, physical planning and building, certain environmental tasks and fire/rescue services.

Financed by taxes/fees (85 %) and funds from Parliament (15 %)
Regional Government

18 county councils (landsting) + two health care regions and the municipality of Gotland are regional units. Their main areas of responsibility are:

- Health care services at hospitals, outpatient medical care at local health centres
- Public dental services
- Psychiatric care
- Public transport

Financed by taxes/fees (80 %) and funds from Parliament (20 %)
Organisation of government in most countries – and in Sweden

Most countries:

Sweden:

Ministries in total about 2,500 employees. Central administration/government agencies in total about 215,000 employees.
The State public sector

The Parliament
349 members

The Cabinet (24 members)

MoFinance
2 ministers

MoEnterprice
3 ministers

MoRural Aff.
1 minister

MoDefence
1 minister

MoJustice
2 ministers

MoCulture
1 ministers

MoEmploym
2 ministers

MoEnviron.
1 minister

MoHealth
4 ministers

MoForeignA
3 ministers

MoEducat.
2 ministers

250 Agencies

ESV
The state agencies

- Some 250 agencies
- Some are very large with regional and local units
  - Swedish Armed Forces
  - Swedish National Police Board
  - National Tax Board
- Some are small with a few employees
  - National Board for Public Procurement
Facts about ESV

Stockholm, 185

Offices, employees

Appropriations: 114 000 000 SEK (63 %)
Fees: 68 000 000 SEK (37 %)
Aims

- Efficient financial management, high productivity and effectiveness in the use of resources
- Reliable forecasts and analyses of government finance trends
Tasks

- Budget process principles
- Performance Management
- Financial Management and Internal Control
- Financing Principles
- Accounting Principles
- Training and consulting
- Internal audit
Tasks II

- Forecasts for the State Budget and the public sector
- Outcome of the State Budget
- Financial statistics
- Facts and figures for the central government annual report
- International reporting
Tasks III

- EU audition
Contributes to a correct management in the use of the money from the EU-funds
The System Hermes

E-budget (Central Government Budget)

R-brev (Letter of Appropriation)

Transaction data - base (TDB)

Central Government Accounting
● Introduced accrual accounting for agencies financed with fees in the early 80´s, IFAC

● Then our exceptions were made general for all agencies in the early 90´s
Sweden follows IPSAS on an overall level

Additional information is not required for all posts

State owned companies – no complete consolidation, Sweden use the equity method. But an overview balance sheet includes the state owned companies
Intangible assets not clearly regulated by IPSAS, Sweden developed an interpretation from business.

Contributions – different meanings within IPSAS. Sweden does not account liabilities as IPSAS, for example child benefits.

Sustainability accounting for the pension system.