

# Performance Management in Swedish central government

## Table of contents

Table of contents .....	1
Foreword.....	2
The Government's management tools.....	3
Performance Management in practice .....	4
Preconditions .....	5
Financial flexibility and cost accounting.....	5
Delegated employment responsibility .....	6
An activity-oriented management structure .....	6
Monitoring and evaluating performance .....	7
The central government budget process .....	7
Parliament's two-step decision.....	7
Annual appropriations directives.....	8
Annual Reports .....	8
Budget requests .....	8
Annual performance dialogues.....	9
Reporting to Parliament.....	9
Control and Audit .....	11
New developments .....	11
Increased transparency and efficiency.....	11
A uniform IT-system .....	12
Public Administration in the service of democracy .....	12
E-government .....	13
Challenges .....	13
Appendix 1 - The Swedish Administrative Model – typical features .....	15
Small Ministries.....	15
Relatively independent agencies .....	15
The committee system.....	16
Large public sector .....	16
Appendix 2 - Historical outline .....	18
From input to performance control.....	18
More market-like conditions .....	18
Expenditure ceiling.....	19
Appendix 3 - Expenditure areas and parliamentary standing committees	20
Appendix 4 – Policy areas .....	21

## **Foreword**

The responsibilities of the Swedish National Financial Management Authority (ESV) include assisting government agencies and the Ministries in improving their performance and financial management. We are also responsible for certain international development cooperation projects in our field and for international contacts with professional organisations and EU-related activities. In our contacts with other countries we have found a great need to be able to provide information, in a simple way, on performance management in the Swedish central government. This booklet is produced to give a short insight into our way of implementing performance management and also into our administrative system.

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## **The Philosophy of Performance Management**

Attempts were made as early as in the late 1960s to implement performance management in the Swedish central government administration, but it was only during the 1990s that a results-oriented culture started to be established in central government.

The motive for introducing performance management in the Swedish central government was that it was expected to lead to a more efficient administration and also that it would strengthen possibilities available to the Government and Parliament to manage and control the administration. The philosophy behind performance management is twofold. The philosophy has to do with both efficiency and transparency. In order to achieve the most efficient performance, decisions should be decentralised and delegated as far as possible to the people affected by them. At the same time, performance has to be monitored and evaluated and reported back to the Government and Parliament to enable assessments of the efficiency and the impact of the performance to influence future decisions.

The other aspect of the philosophy, transparency, has to do with requirements in a democracy. The politicians have a responsibility towards the citizens to be transparent about what they want to achieve with the tax money spent, the objectives of different government programmes, and what was actually achieved – that is, value for money.

## **The Government's management tools**

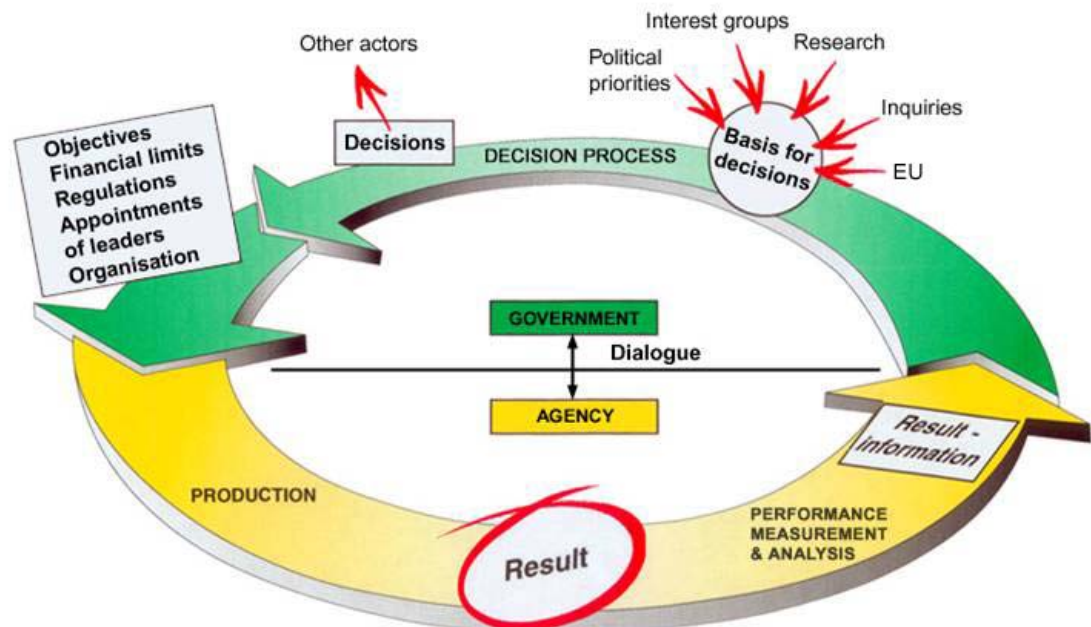
Performance management is of course a tool among many management tools. It is applied in all Policy Areas, but the balance between performance management and other tools can vary. In some Policy Areas for instance, activities are more highly regulated than in others, e.g. social insurance benefits and the judicial system.

There are a number of general laws and regulations concerning activities and agencies, for example the Government Agencies Ordinance (Verksförordningen 1995:1322) and the Public Administration Act (Förvaltningslagen 1986:223). There is also a specific instruction for each agency that defines its duties and responsibilities. Financial restrictions are laid down in the Budget Act and in a number of Financial Management Ordinances. Moreover, agency activities are subject to various laws and ordinances.

In addition to the laws and regulations, the agencies are governed by several other instruments: objectives, appropriation frameworks, financial

restrictions, appointments of Directors General, and a formal and informal performance dialogue between the Government and the agency.

## GOVERNMENT'S MANAGEMENT TOOLS



### Performance Management in practice

Over the years the focus of management has moved from input to output and outcome. The agencies have been given greater flexibility to decide on **how** they should be organised and how the programmes should be carried out. Regulations concerning the use of appropriations, the organisation of agencies and their operations have been reduced. The Government and Parliament focus more on **what** is to be achieved through objectives, which should be as specific as possible. The agencies are to measure and report what they have achieved and the resources used for the purpose, partly to inform government decisions and partly to inform internal agency decisions. The aim is to create a more reliable basis for setting priorities and re-allocating resources, as well as for accountability. This has placed greater demands on the ability of both Government and the agencies to assess results.

## Preconditions

### *Financial flexibility and cost accounting*

**Framework appropriations.** To give the agencies the financial flexibility which is necessary for performance management, they receive yearly appropriations which are not subdivided into different expenditure categories. The framework appropriations permit the agencies to carry forward unspent balances from one fiscal year to another. They also permit agencies to borrow against the following year's appropriation.

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

**Accrual accounting.** Accrual accounting was implemented in the Swedish central government in 1993. The main reason for this was to facilitate the implementation of performance management. At the same time a new accounting model was introduced which makes it possible to monitor performance, for example total costs of government programmes and activities. It also facilitates the analysis of more specific information such as cost per output.

The agencies' accounting is to follow Generally Accepted Accounting Principles, slightly adapted to the specific needs of the public sector. The capitalisation of assets, such as computers and machines, makes it possible to calculate depreciation and account for it in each period during which the machine is used. Consequently complete cost accounting is made possible, especially in combination with the implementation of a system for interest allocation. In order to show where capital costs actually appear, a model for borrowing funds for investments and a model for interest-bearing accounts were introduced in 1993.

The agencies have **interest-bearing accounts** with a credit facility with the National Debt Office, which allows them to handle in-year cash-flow peaks. Another purpose of the technique is to allocate interest incentives to individual agencies and, in this way, to improve each agency's cost awareness and to promote good cash management. The agency receives one twelfth of its operations appropriation in its account each month.

**Loans for investments.** The agencies are obliged to borrow from the National Debt Office for **investments** in fixed assets that are used by the agency. For the majority of agencies, this amounts in practice to investments in computers, other equipment, furniture, etc. The system of internal loans is also used, as a rule, for investments in real estate and intangible assets. However, investments in infrastructure, defence materiel, cultural objects and national parks are usually financed by special appropriations.

### ***Delegated employment responsibility***

The Government appoints Directors General who head agencies and, in a few cases, other senior officials, while all other staff are recruited by each individual agency. Each agency determines the staff it requires. The head of each agency, the Director General, is responsible for the agency's employment policy. The term "employment policy" covers matters relating to the agencies' supply of staff and managers, human resource development and mobility, and also to conditions of pay and employment. The purpose is to enable the agencies to use their employment policy as a means of achieving the objective of their work.

The Government's task is to impose overall requirements. One such general requirement is that agencies should have the professional expertise required for achieving their goals. The Government also monitors the agencies' employment policies. A system for following up the employment policies was introduced by the Government in 1997.

### ***An activity-oriented management structure***

The management structure is based on 27 expenditure areas determined by Parliament. The expenditure areas are divided into 47 policy areas by the Government. The purpose is to give a transparent picture of the objectives and the actual impact of the activities in the different policy areas. Each policy area is divided into programmes and sub-programmes. Agencies work with sub-programmes.

The government proposes objectives for the policy areas, which are then approved by Parliament. The Government determines objectives for programmes and sub-programmes. The objectives of the sub-programmes are documented in the annual appropriations directives for each agency. Agencies responsible for sub-programmes under the same programme share the programme objectives as well as the policy area objectives. Before this structure was introduced, the objectives and the performance analysis focused on each individual agency, rather than on the aggregated impact of a policy area or programme.

### **Monitoring and evaluating performance**

The Ministries are to elaborate strategies to ensure that relevant performance information is at hand when needed. These strategies are supposed to be helpful for government officials in both the Budget Bill preparations and in the performance information presented to Parliament in the Budget Bill and in other documents, as well as in the dialogues with the agencies. The strategies are to include when the monitoring activities and evaluations should take place, what they should comprise and who should be given the responsibility for doing them. This has turned out to be a very difficult task for the ministries and hitherto no complete strategy has been developed.

Monitoring and evaluation are integral parts of the budget process. Annual reports and budget requests are submitted by the agencies to the Government in the beginning of the year and constitute an important input to the preparatory work on the state budget in the Government.

The Government often requests an evaluation of a specific reform or of the outcomes of certain activities or programmes. This can sometimes be carried out by an agency. Some larger agencies have the capacity and the mission to perform evaluations. It can also be carried out by the ministry in question or by an independent research and evaluation institution. The research and evaluation institutions are particularly involved in in-depth evaluations.

Each year numerous commissions of inquiry, with or without parliamentary representation, are appointed by the Government. Their task is often to evaluate the outcome of activities or regulatory systems in a particular area. There are normally some 200 government inquiries in progress at any given time. Their findings provide the basis of many of the legislative bills submitted by the Government to Parliament.

## **The central government budget process**

### **Parliament's two-step decision**

The procedure used by Parliament when dealing with the Budget Bill can be described as a two-step frame decision model.

1. Parliament decides on a total budget expenditure ceiling and how the expenditures are to be distributed between the 27 expenditure areas. When Parliament has made this decision, the total amount for each expenditure area is fixed and may not be exceeded thereafter. Parliament also takes a stand on fiscal and budget policy goals such as surplus targets and expenditure ceilings. At present the goals are that public finances should generate an average surplus of 2 percent of GDP over a business cycle and that expenditure shall not exceed the set expenditure ceiling.

Expenditure ceilings are set for three years in advance. The ceiling includes a margin for unforeseen expenditures, which is known as the budgeting margin.

Parliament also takes a position at an early stage on the changes in taxes and charges that are to be made and can thus work out the size of central government revenue. Once the frames for each expenditure area have been set, the budget is decided in more detail in the various parliamentary standing committees.

2. Parliament finally takes a position on how expenditure in each of the various areas is to be allocated to the individual appropriations.

## **Annual appropriations directives**

The Government gives the agencies annual directives for the following fiscal year in the annual appropriations directives. The agencies receive them in December. The directives contain the objectives for each agency's performance as well as the size of allotted appropriations and different financial restrictions such as the agency's ceiling for loans.

## **Annual Reports**

The agencies submit an annual report to the government no later than February 22 the following year. The annual report contains both financial data and information on activities. It includes an account of how the agency has succeeded in meeting the objectives the Government has set for its operations. The Ordinance for the Annual Reports of government agencies states the following:

“The agency shall report and comment on the results of its operations in accordance with the objectives and the demands for information stated by the Government in the annual directives or in any other decision. In cases where the Government has decided not to specify what information the agency should report back to the Government, the agency shall report and comment on changes in output with respect to volume, costs and quality.”

## **Budget requests**

On March 1, each agency is required to present a budget request that expresses their financial requirements for the following three years. In these documents, they estimate their expenditure over the following three years and propose how it should be financed. These documents, together with the annual reports, form part of the basis of the Government's decisions when calculating expenditure on the different appropriations.

## **Annual performance dialogues**

During the spring there is a performance dialogue between ministry management and each director general. The basic purpose of the performance dialogue is to follow up each agency's work in the previous year and to discuss activities in a future-oriented perspective. The discussions on the agency's performance serve as a form of feedback and a way of checking up on attainment of objectives, agency employment policy issues, etc.

## **Reporting to Parliament**

Parliament has an important role in regard to performance management. Parliament decides upon the objectives of the policy areas and Parliament requests performance information for their decisions. Under the Budget Act the Government is required to report to Parliament on the objectives aimed at and the results achieved in various areas of operations.

Hitherto the main document for reporting performance information to Parliament has been the Budget Bill, together with special reports. In 2001, Parliament decided to institutionalise and focus more on evaluation and monitoring. In the ordinance for Parliament it is now stated that the committees have the task of monitoring and evaluating parliamentary decisions in the fields that they are responsible for. In order to integrate performance information into the budget process, the government is now required to present special performance reports each year on various parts of the expenditure areas to Parliament.

In mid-April the Government also submits a written communication to Parliament containing an annual report for the central government sector and an account of the economic outcome in this sector, showing the actual levels of central government income and expenditure in the previous fiscal year. The first consolidated annual report for the central government was produced for the fiscal year 1994/95.

From 1997 the fiscal year has corresponded to the calendar year. At the same time the 27 expenditure areas were introduced in order to assemble appropriations into central areas to facilitate more effective management and resource allocation by Parliament.

A more detailed description of the different steps in the budget process may be found on the website

[http://finans.regeringen.se/inenglish/pdf/budgetprocess\\_eng.pdf](http://finans.regeringen.se/inenglish/pdf/budgetprocess_eng.pdf)

# The central government budget process *a summary*

	The Government	The Parliament	The Government Agencies
Jan	The ministries go through the forecasts for their expenditure areas and appropriations.		
Feb	Continues with the preparatory budget work.		Submit annual reports and budget requests to the Government.
Mars	Conducts deliberations and agrees on the essential features of economic policy and the budget policy objectives.		<b>The Swedish National Audit Office</b> presents audit reports to the Government.
Apr	Presents the Spring Fiscal Policy Bill and the Central Government Annual Report to the Parliament.	Begins to process the Spring Fiscal Policy Bill.	
May	Work on the budget continuous at the various ministries.	Continues its work on the Spring Fiscal Policy Bill.	<b>The Opposition</b> presents alternatives to the proposals made by the Government in the Spring Fiscal Policy Bill.
June	Makes preliminary decisions on the members in the budget.	Takes a formal decision on the Spring Fiscal Policy Bill.	
July	Pauses from the work on the Swedish budget. The ministry of Finance work on the EUbudget.		
Aug	Continues work on the budget.		
Sep	Presents the Budget Bill to the Parliament.		
Oct		Considers the Budget Bill.	<b>The Opposition</b> presents different alternatives to the Government's budget proposal.
Nov		Takes decisions on expenditure ceiling, expenditure area framework and central government revenues.	
Dec	Issues annual directives to the agencies appropriations.	Takes decision on central government budget appropriations.	

## **Control and Audit**

A new audit office working independently under Parliament – Riksrevisionen – is to be established on July 1 2003. This Audit Office will have a board, elected by Parliament, and will be governed by three Auditors General. It will report to Parliament as well as to the Government. The Parliamentary standing committees will examine reports and suggestions from the Board of the Audit Office. The Board members will all be political appointees.

The Auditors General shall decide upon and lead activities at the Audit Office. They shall also decide upon the audit plan and the contents and conclusions of the reports on financial audits and performance audits. The reports will be public. The Audit Office shall be the Swedish Supreme Audit Institution (SAI) and represent Sweden in the capacity of the national audit institution in international relations.

## **New developments**

Since the year 2000 the Ministry of Finance has focused its development work on improving the instruments and the tools for budgeting and management introduced during the 1990s.

### **Increased transparency and efficiency**

The purpose of this development work is often described in terms of the need for increased transparency and efficiency and that the aim is to accomplish:

- ❖ A comprehensive presentation of the state economy which will show total costs.
- ❖ Improved links between objectives, results and costs.
- ❖ A better basis for the assessment of results and for budget decisions.

To realize this, the development work has concentrated on

- ❖ a better management structure
- ❖ a budget that can be linked to the accounting
- ❖ an improved IT support system

A new management structure has been introduced and a new IT support system has been developed to some extent. Certain parts have already been implemented while other parts are still under development. The work on changing the logic of the budget to match the accounting principles is still in a developmental stage.

Hitherto, the state budget has been presented partly on a cash basis and partly on a modified accrual basis, while the general accounting has

primarily been on an accrual basis. Also the coverage of the budget is narrower (the budget does not include activities financed by donations, fees, charges etc) and it is presented in a format very different to the accounting format. The practical consequence is that financial feedback in the form of agency accounts and the consolidated accounts play only a limited role in the budget process. It is difficult to relate objectives to budgeted resource use, as well as to relate achieved results to actual resource use. It is thus difficult to assess efficiency and discuss value for money. The new principles are intended to link the budget to performance, i.e. value for money.

## **A uniform IT-system**

Effective performance management and budgeting in central government depend on a functional and appropriate IT support system. An extensive IT development initiative started in the year 2001 to create a uniform IT system for administering the information used by various participants in the budget process. The ambition is that the system will meet the needs of government agencies, the Government and Parliament.

In this system the agencies will be able to deliver the information the Government needs for budgeting and for following up financial and performance output. The Government will also be able to create its annual appropriations directives directly in the system.

## **Public Administration in the service of democracy**

In a bill, Central Government Administration in Public Service (1997/98:136), which has been passed by Parliament, the Government has issued guidelines and requirements for the central government administration of the future. Based on the guidelines, the Government has embarked on an administrative policy action programme over several years. The programme contains basic values and conditions as well as measures to bring about long-term development of the public administration.

The fundamental values are democracy, the rule of law, and efficiency. The conditions aimed for are

- ❖ openness and accountability
- ❖ better service for citizens and companies
- ❖ quality and skills development and more learning from others
- ❖ improved regulatory quality on conditions for small business
- ❖ demarcation of central government activities to core tasks
- ❖ agency governance adapted to different activities
- ❖ better information for decision making

## **E-government**

One of the measures for better service for citizens and companies is the launching of the 24/7 agencies. The figures 24/7 refer to agencies whose public services are electronically accessible 24 hours a day, seven days a week. This will serve to increase access and hence help to improve quality and relevance in all sectors of the public administration. This initiative is being developed in each and every agency in the Swedish public administration. The Government is monitoring the results of this measure with the aid of a development staircase. The agencies are classified into four stages, depending on the level of development they have reached. The stages are:

1. Website containing information about the agency and its services
2. Website containing interactive information
3. Website and communicative functions that allows the visitor to submit and retrieve personal information
4. Website and network functions for joined-up services involving several agencies and institutions.

Today the vast majority of the agencies, 80 per cent, have reached stage 2 or higher. The main obstacle remaining is the legal and practical problem of developing digital signatures. This is being investigated.

## **Challenges**

- ❖ In our experience it is more difficult to integrate financial management and performance management than we had thought. The aim of achieving a better link between objectives, results and resources is good in theory but hard in practice, especially when it comes to budgeting.
- ❖ There is a risk that these good intentions will be lost in complex IT systems with detailed financial information and excessive information on performance. The challenge is to focus the need for information and use the technique to support this need.
- ❖ Government officials need to improve their skills to enable them to
  - demand relevant performance information
  - analyse and evaluate the impact of different programmes and activities and the degree to which results correspond with objectives and expected resource use,
  - use this information in the decision-making process.
- ❖ Levels of interest in and knowledge of management (financial as well as performance) are rather low in the Government and among government officials.
- ❖ Hitherto, the reforms made to performance management and budgeting have mainly concerned the relationship between the Government and the agencies. The reforms ahead need to focus also on the relationship

between the Government and Parliament, which stresses the political aspects of performance management.

## **Appendix 1 - The Swedish Administrative Model – typical features**

### **Small Ministries**

The Swedish administrative model diverges in a number of ways from models prevalent in the rest of Europe. However, unlike the majority of European countries, the ministries are very small and much of the implementation of government policies is carried out by relatively independent agencies, and the investigations and preparatory work which precede a government bill are mainly conducted by government commissions of inquiry. Under the Constitution, individual ministers are not permitted to influence the exercise of public authority by government agencies or their application of legislation in individual cases.

Parliament is the highest decision-making body and since 1970 it has consisted of only one chamber. Most of the actual work is carried out in the 16 standing committees.

Another typical feature of the Swedish administrative model is that government decisions are made collectively by the Government – not by individual ministers. The Constitution contains very little guidance as to which working methods the Government should use. The most important of the guidelines offered is that the Government should have a Chancery at its disposal to prepare issues and that this Chancery should be divided into different ministries. The Constitution states that government decisions should be made at government meetings and that no less than five ministers should be present. Individual ministers may make their own decisions only in exceptional circumstances.

### **Relatively independent agencies**

Some agencies stem from the seventeenth century, when the foundations of the present civil service were laid. The idea is that instead of government by ministers, the administration shall be based on small, mainly policy-oriented ministries, and executive government agencies. Today there are 10 ministries and some 300 agencies – this may vary over time. Some 200,000 people work in central government, but of these only about 4,300 work in the ministries. Of the people working in the ministries, only about 160 are political appointees. The agencies range in size from a handful of employees to a staff of 25,000.

The Swedish model is characterised by delegation and decentralisation of decision-making powers from the Government to the agencies, as well as within the agencies. For many years, delegation and decentralised decision-making have been regarded as the ideal. Sweden has introduced wide-ranging reforms in this respect and the structure of the Swedish

central government administration is extremely decentralised compared to other countries. The aim has been to improve efficiency by ensuring that most decisions are made as close as possible to the people affected by them.

The Swedish public sector is governed and managed at three different levels: the central level (the 300 state agencies), the regional level (the 18 county councils) and the local level (the 289 municipalities). The description given in this paper refers to the central government sector. The central governing bodies include Parliament, the Government Offices - comprising the ministries, the Prime Minister's office and the Office for Administrative Affairs, and the central government agencies.

### **The committee system**

Sweden has a system of creating committees on an ad-hoc basis for examining particular matters. A committee is instructed by terms of reference for the inquiry concerned. The committees can be said to enjoy the same independence as regular agencies with the exception that they are not involved in the exercise of authority. The committees have an important consensus-creating function in Swedish society. The committee system has made it possible to supplement the material available upon which decisions are to be made with facts, arguments and analysis to an extent not otherwise possible.

To further achieve consensus, there is a system of referral for comment. When a committee has submitted its proposal, the proposal is circulated for comment to agencies, organizations and other interested parties to obtain further illumination of the matters under consideration, and to gather points of view from the referral bodies on the committee's way of dealing with the matters at stake.

### **Large public sector**

The Swedish public sector is usually considered to be one of the largest in the world, relatively speaking. The ambition to create a general and comprehensive welfare state financed by taxes is the main reason for the size of the public sector. A large part of state expenditure consists of transfers – student support grants, pensions, housing allowances, health insurance and parental cash benefits, state subsidies to municipalities and county councils etc. Municipalities are responsible for social services, such as education, child care, care of the elderly, land use planning, emergency services etc. County councils are mainly responsible for health care and regional transport.

In recent decades the Swedish central government administration has undergone major structural changes. Expenditure cuts and redundancies, privatisation and other changes in the overall responsibilities of government agencies have halved the number of central government employees since 1985.

A new budget process has contributed to the improvement in public finances in the late 1990s. As a proportion of GDP, public expenditure has fallen from a peak of around 70 per cent in 1993 to approximately 55 per cent in 2003. Net lending has been transformed from a large deficit into a surplus, and the national debt has declined.

## Appendix 2 - Historical outline

### From input to performance control

The management model used today is the result of a development process extending over several decades. During the mid-1960s, the Swedish budget process was still of a largely fiscal and administrative nature. There was a conviction that what had been planned and decided upon had also taken place, and that there was no need to follow up the outcome in a systematic way. When this did happen, it took place in a rather ad hoc manner through a special decision process based on the government committee system.

Also the forces of restraint had been relatively weak in the budget process. The first departure from this came with the limited attempt in the defence area with the programme budget concept. The concept was imported from the USA in the late 1960s and the idea was that the budget process should be regarded as an integrated process of decision-making in which the results were to be assessed.

In the beginning of the 1980s, so-called framework budgets were introduced. These had the effect that the fixation on individual cost items was relaxed - with the exception of the two main items in agency budgets, costs for salaries and premises - giving agencies greater authority to decide on the mix of resources. With the major reform in the beginning of the 1990s the input control was reduced even further and results-based management was made the principal theme, at least in theory.

The guidelines for the reform that were drawn up in 1988 are still valid for the development of agency management in Sweden. In short, these guidelines imply that:

- ❖ Parliament and the Government decide upon the objectives, aims and the financial frameworks of the activities, and the agencies are responsible for deciding how the expected results should be accomplished, based on the given conditions.
- ❖ The delegation and decentralisation of power to management require a greater focus on accounting and analysis, which means that the focal point in the process has shifted from input-control to monitoring and evaluation of the results.
- ❖ The management model requires thorough formal and informal dialogues between the agencies and Government, and between the Government and Parliament.

### More market-like conditions

In the early 1990s changes were also made in financial management that were of great importance for the central government sector. At that point in time, the forms for the provision of capital changed; agencies now have

interest-bearing accounts and they are obliged to finance investments for their administration by internal loans. Greater budgetary flexibility and a new accounting model based on accrual accounting were introduced at the agencies.

This new management model meant that budget requests from agencies became less important and instead the annual reports received a central role. The first consolidated annual report for the central government sector was presented to Parliament in 1994.

## **Expenditure ceiling**

During the late 1990s, some more dramatic and obvious changes were made in the budget process both in the Government and in Parliament. To a large extent, these changes were imposed by the need to strengthen budget discipline and to stop further net borrowing. The expenditure ceiling is a maximum level for central government expenditure, i.e. a limit on the amount of money the Government is allowed to spend in the course of a year. Expenditure ceilings are set for three years in advance. This means that ministries submitting proposals for reforms that will entail increased expenditure are obliged, at the same time, to propose ways of funding the expenditure increases, for example by cutting expenditure in other areas.

A ceiling includes a margin for unforeseen expenditure, which is known as the budgeting margin.

In 1997 an organic budget law was implemented which stated, among other things, that the Government is obliged to present objectives and results for Policy Areas/programmes to Parliament.

### Appendix 3 - Expenditure areas and parliamentary standing committees

1. The government of the realm	C on the Constitution
2. Economy and fiscal administration	C on Finance
3. Taxation, customs and tax collection	C on Taxation
4. The judicial system	C on Justice
5. International cooperation	C on Foreign Affairs
6. Total defence	C on Defence
7. International development cooperation	C on Foreign Affairs
8. Immigrants and refugees	C on Social Insurance
9. Health care, medical care and social services	Committee on Health and Welfare
10. Financial security in the event of illness	C on Social and disability Insurance
11. Financial security in old age	C on Social Insurance
12. Financial security for families and children	C on Social Insurance
13. Labour market	C on the Labour Market
14. Working life	C on the Labour Market
15. Financial support for students	C on Education
16. Education and academic research	C on Education
17. Culture, the media, religious communities	C on Cultural Affairs and leisure activities
18. Community planning, housing supply and construction	Committee on Housing
19. Regional balance and development	C on Industry and Trade
20. General environmental protection and nature conservation	C on Environment and Agriculture
21. Energy	C on Industry and Trade
22. Transport and communications	C on Transport and Communications
23. Agriculture and forestry, fisheries related industries	C on Environment and Agriculture
24. Industry and trade	C on Industry and Trade
25. General grants to local government	C on Finance
26. Interest on the national debt, etc.	C on Finance
27. The contribution to the European	C Committee on Finance

## Appendix 4 – Policy areas

1. Efficient government administration policy
2. Financial systems and supervision policy
3. Taxes, customs and enforcement policy
4. Justice policy
5. Foreign and security policy
6. Defence policy
7. Protection against accidents policy
8. International development co-operation policy
9. Co-operation with Central and Eastern Europe policy
10. Integration policy
11. Big city policy
12. Migration policy
13. Health and medical care policy
14. Public health policy
15. Child policy
16. Disabled policy
17. Old age policy
18. Social services policy
19. Compensation for work incapacity policy
20. Financial old age policy
21. Financial family policy
22. Labour market policy
23. Working life policy
24. Equal opportunity policy
25. Education policy
26. Research policy
27. Media policy
28. Culture policy
29. Youth policy
30. Popular movement policy
31. Housing policy
32. Regional organisation policy
33. Regional development policy
34. Environmental policy
35. Energy policy
36. Transport policy
37. IT, telecommunications and post policy
38. Business sector policy
39. Foreign trade, exports and investment promotion policy
40. Consumer policy
41. Forest policy
42. Livestock policy
43. Food policy
44. Countryside policy
45. Saami policy
46. Democracy policy
47. Minority policy