

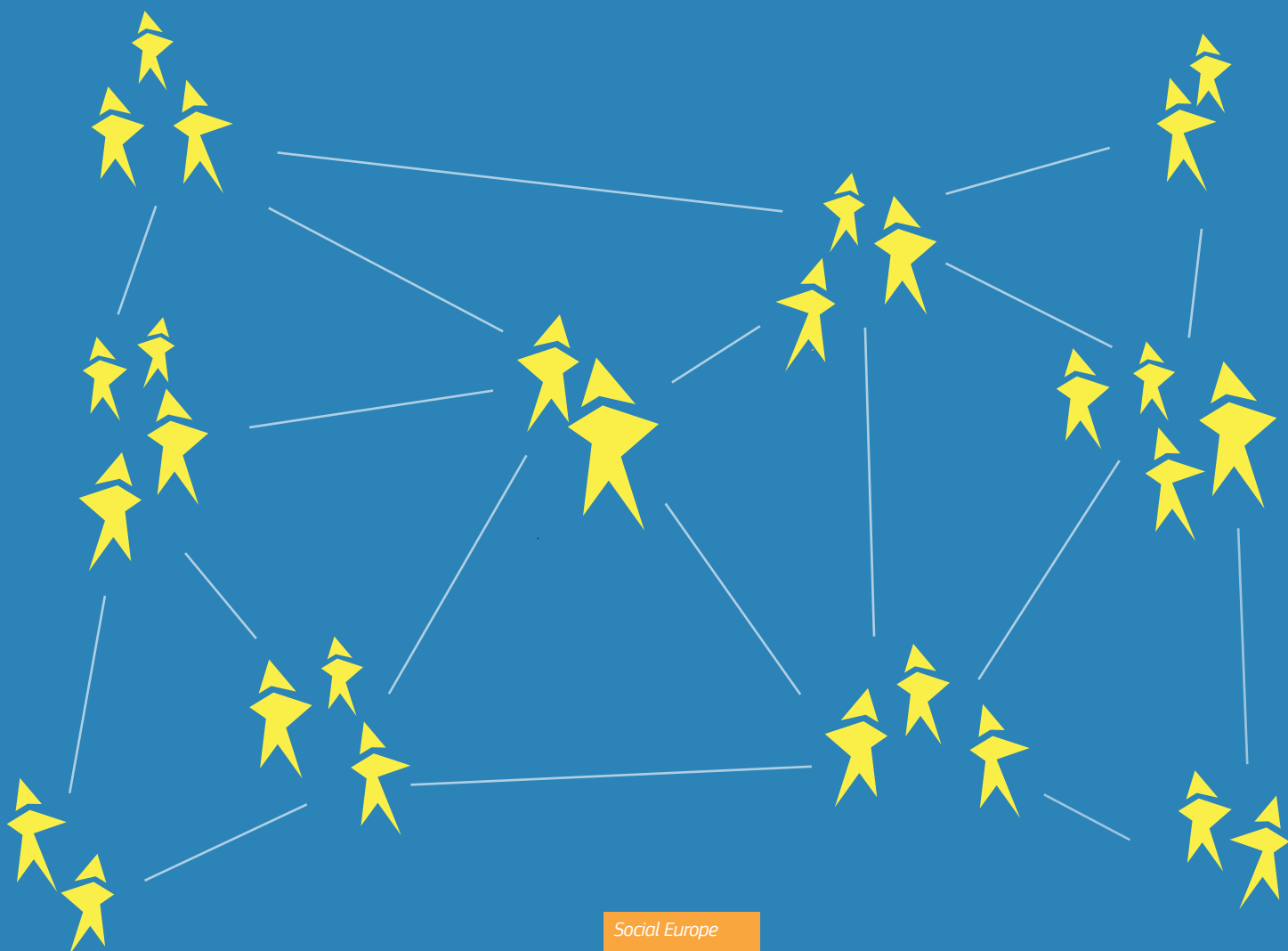


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Sweden

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European Social Policy Network (ESPN)

**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

Sweden

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The European Social Policy Network (ESPN) was established in July 2014 on the initiative of the European Commission to provide high-quality and timely independent information, advice, analysis and expertise on social policy issues in the European Union and neighbouring countries.

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Contents

- SUMMARY 4
- 1 COUNTRY-SPECIFIC MONITORING FRAMEWORKS FOR PUBLIC SOCIAL SPENDING..... 5
 - 1.1 Country-specific dedicated monitoring framework(s)..... 5
 - 1.2 Separate monitoring framework(s) linked to schemes provided by employers 6
 - 1.3 Distinction between current expenditure and capital expenditure..... 6
 - 1.4 Type of monitoring: level and outcomes 6
 - 1.5 Level of granularity of public social spending 7
 - 1.6 Breakdown of public social spending 7
 - 1.7 Timing and public accessibility of data..... 7
 - 1.8 Sub-national frameworks 8
- 2 REPORTING/REVIEW TOOLS FOR PUBLIC SOCIAL SPENDING 8
- REFERENCES 11

Summary

There is no single body in Sweden that is responsible for monitoring all public social spending and analysing its effectiveness. Instead, a number of separate government agencies collect and monitor data on public social spending, such as Statistics Sweden (SCB), the National Board of Health and Welfare, and the Social Insurance Agency. Some agencies do this as part of their legal responsibility for collecting official statistics; others are mandated by the government to collect data on public social spending and monitor various aspects of policies in their particular field of authority. The SCB co-ordinates the collection of official statistics and provides advice on data-collection methods. However, the detailed content of the data is up to each government agency to decide.

The data on social spending are available for immediate downloading from the websites of each government agency. Some data are also accessible from the SCB website, which also provides links to the data stored at each agency. The government agencies involved in the collection of data on public social spending usually state on their websites the date of the next data release. Typically, this information is also available at the SCB website.

Regular monitoring mostly concerns levels of spending, not its outcomes. Government agencies usually publish short commentaries to accompany releases of new public social spending data. These releases seldom include any data other than those produced by the agency itself. Due to the decentralised character of the Swedish monitoring system for public social spending, it is difficult to provide a complete description of the exact content of the data. The level of granularity, breakdowns of spending categories, and so forth differ between policy areas. In part, this is due to the characteristics of the policy area studied; but it is also because there are different government agencies in charge of the data collection. However, most of the data on public social spending are available on both a yearly and a monthly basis. The data are typically disaggregated by gender and age, and available at regional and/or municipal levels. Data on cash transfers are collected without administrative costs. Personnel and capital costs are not always published side by side with information about the total amount of benefits paid, but are usually included in the annual reports of the respective government agency.

There is no regular review of public social spending in Sweden that takes a bird's eye view of its effectiveness. However, this is not to say that the effectiveness of public social spending is disregarded in the Swedish monitoring system. This more analytical exercise is instead divided between different government agencies, similar to the collection of data on public social spending. Each year, the agencies involved in the collection of public social spending data carry out ad hoc assessments of various issues related to the effectiveness of public social spending in their particular field of expertise. There are also other agencies ("inspectors") that specialise in monitoring and reviewing the different parts of social policy, including the executive power of different agencies. In addition, the Swedish National Audit Office occasionally performs financial and performance audits of various parts of the social protection system. In connection with the state budget, the government carries out distributional analyses of proposed reforms. At sub-national level, the Swedish Association of Local Authorities and Regions (SKR) conducts ad hoc assessments of social services, early education and childcare, and healthcare. Municipalities and regions often also carry out their own reviews of various parts of their activities.

The highly decentralised system for the monitoring of social spending in Sweden may seem overly complex and to lack direction. Nonetheless, it is able to deliver high-quality statistics of relevance to the government agencies involved. In total, the Swedish monitoring framework also produces a large number of evaluations and follow-up reports each year, on various aspects that in some way or the other relate to the effectiveness of social protection as defined in this report.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

Sweden has a highly decentralised monitoring system for public social spending, in which different government agencies are responsible for collecting and analysing data. Some of these data are included in the system of official statistics, but even outside this system some government agencies are mandated by the central government to collect and analyse data on public social spending. There is no current discussion about centralising the monitoring system.

The current system of official statistics was put in place in 1994, as a way to increase user influence and make data more relevant. Another objective was to make the monitoring system more flexible and data collection more effective. Before this reform, the SCB (*Statistiska centralbyrån*) had the sole responsibility for collecting data on social spending. The system of official statistics is regulated by the Official Statistics Act (2001:99) and the Official Statistics Ordinance (2001:100). According to the legislative framework, official statistics should be objective and should be made available for the purposes of public information, investigative activities, and research.

The official statistics are divided into 22 subject areas and 113 statistical areas. A vast amount of data is collected within this framework, besides public expenditure. There are 29 government agencies responsible for collecting official statistics. Each subject area in the official statistics includes at least one statistical area, and several government agencies may share responsibilities for collecting data on a certain subject. The government agencies are themselves responsible for the detailed content of these data, including the exact definition of variables and data-collection methods.

Six out of the 22 subject areas are relevant to this report on national monitoring systems for public social spending. These are the subject areas of health and medical care (*hälso- och sjukvård*), social insurance etc. (*socialförsäkring m.m.*), social services (*socialtjänst*), education and research (*utbildning och forskning*), and the national accounts (*nationalräkenskaper*).

The National Board of Health and Welfare (*Socialstyrelsen*) is responsible for collecting statistics on health and medical care. The SCB is responsible for the national accounts, which also include detailed statistics on healthcare costs. Under the subject area of social insurance etc., the Swedish Pensions Agency (*Pensionsmyndigheten*) and the Swedish Social Insurance Agency (*Försäkringskassan*) are both responsible for collecting data on old-age support. The Swedish Social Insurance Agency is also responsible for collecting data on support to families with children, and support in the event of sickness and disability.

Together with the National Board of Health and Welfare, the Family Law and Parental Support Authority (*Myndigheten för familjerätt och föräldraskapsstöd*) is responsible for collecting statistics on social services. While the National Board of Health and Welfare collects data related to the care of individuals and families, the Family Law and Parental Support Authority is responsible for statistics on family advice and family law. Data on early education and childcare are provided by the Swedish National Agency for Education (*Skolverket*), whereas the Swedish Board of Student Finance (*Centrala studiestödsnämnden*) collects data on student allowances.

All government agencies that are responsible for official statistics form a network, co-ordinated by the SCB. All official statistics are publicly available online via the SCB, where links to each government agency in charge of data collection are also provided. The data are also available on the websites of each government agency. There is a council for official statistics at the SCB, which includes representatives from the government agencies that collect official statistics. The purpose of this council is to provide advice and support to the SCB in its role as co-ordinator for official statistics. The council should also provide guidance

on issues related to data quality. Each government agency involved in the collection of official statistics publishes a quality report, explaining in detail how the data are collected and discussing their accuracy.

As noted above, some data on public social spending are collected outside the system of official statistics. This primarily concerns data on unemployment benefits and active labour market policy that are collected by the Swedish Unemployment Insurance Inspectorate (*Inspektionen för arbetslöshetsförsäkringen*) and the Swedish Public Employment Service (*Arbetsförmedlingen*). The SCB is responsible for the Swedish ESSPROS,¹ which is set up as part of the Swedish national accounts. All national data on public social expenditure are also available on the website of the Swedish National Financial Management Authority (*Ekonomistyrningsverket*).

1.2 Separate monitoring framework(s) linked to schemes provided by employers

Some government agencies collect data on social benefits (either cash or in kind) provided by employers, but there is no coherent monitoring framework for these employer costs (except that provided by ESSPROS). The Swedish Pension Agency provides data on private and occupational pension expenditure. The Swedish Unemployment Insurance Inspectorate provides data on the voluntary earnings-related unemployment benefit (*a-kassa*). The SCB provides data on both private and employer healthcare expenditure, as well as some data on private insurance schemes (for example in the areas of sickness and pensions). Only insurance companies (and similar) that are under the supervision of the Swedish Financial Supervisory Authority (*Finansinspektionen*) are included in this data. The Board of Student Finance collects data on student loans. Student loans are publicly provided in Sweden, and usually not considered part of social protection.

1.3 Distinction between current expenditure and capital expenditure

Data on social benefits are usually published excluding personnel, capital, and other administrative costs. The three latter categories of expenditure are often reported separately in the annual reports of the government agencies responsible for collecting data on public social spending. Public social spending on in-kind benefits (i.e. services) are usually reported side by side with personnel, capital, and other administrative costs. The data on healthcare expenditure provided by the SCB is one example. Some data on in-kind services provide a detailed breakdown of costs between current and capital expenditure. One example is the data on early education and childcare provided by the National Agency for Education, which, besides a breakdown of personnel and capital costs, shows separately the costs for teaching, teaching materials, school meals, premises, and inventories.

1.4 Type of monitoring: level and outcomes

The government agencies above are only required to collect data on benefits and services that fall within their area of expertise, and the legislative framework governing the official statistics does not specify how indicators should be analysed. The focus is thus on levels of spending, not outcomes. As part of the official statistics, the SCB is responsible for collecting income data at individual and household level, as well as data on other living conditions (e.g. housing, gender equality, social networks, employment, and working environment).

¹ European System of Integrated Social Protection Statistics.

1.5 Level of granularity of public social spending

Due to the highly decentralised monitoring system for public social spending in Sweden, it is difficult to provide a complete presentation of the data. The amount of information may not only differ between government agencies responsible for the collection of data, but also between the programmes that are monitored by a specific agency.

Considering the statistics provided by the Swedish Social Insurance Agency, most data on public social spending are available at programme level (i.e. child allowances, housing benefits to families with children, paid parental leave, etc.). Information provided by the SCB on healthcare spending is disaggregated by type (i.e. out-patient and in-patient care) and purpose (i.e. treatment, immunisation, preventive care, medicines, etc.). In total, 32 different categories of healthcare spending are used in the official statistics.

The data on active labour market policy provided by the Swedish Public Employment Service are also provided at programme level (i.e. unemployment insurance, activity support, wage subsidies, etc.). The data on social services from the National Board of Health and Welfare report separately the costs for social assistance (*ekonomiskt bistånd/försörjningsstöd*). Expenditure on all state benefits and services is also specified in the state budget prepared by the Swedish National Financial Management Authority.

All of these data are provided in nominal amounts, but in some cases also expressed as percentages of total expenditure or as percentages of GDP. Sometimes per capita expenditure is provided, as well as yearly or monthly change rates.

1.6 Breakdown of public social spending

The extent to which public social expenditure is broken down by population sub-groups also varies across government agencies and programmes. Most data on public social spending are broken down by gender, age, and region.

Data provided by the Unemployment Insurance Inspectorate on unemployment benefit expenditure are disaggregated by age, gender, region, municipality, and unemployment insurance fund. Data on social assistance expenditure from the National Board of Health and Welfare are also available for each region (and municipality) and disaggregated by household type and country of birth (Sweden vs outside Sweden). Spending on old-age pensions published by the Swedish Pension Agency is broken down by age, gender, and region, like most data on sickness benefits, family benefits, and disability benefits published by the Swedish Social Insurance Agency.

Data from the National Agency for Education on early education and childcare expenditure make a distinction between public and private providers, including at municipal level. Data on student allowances published by the Swedish Board of Student Finance are provided by level and type of education, as well as by gender, place of studies (full-time vs part-time), age of the student, and region/municipality.

In the public release of the data, the SCB does not publish healthcare expenditure for the different regions. Thus, only aggregate expenditure at regional level is available for immediate downloading. Internally, however, it is possible for the SCB to monitor and analyse regional differences in healthcare expenditure.

1.7 Timing and public accessibility of data

A great deal of data on public social spending are available on both a yearly and monthly basis (with just a few months lag). The data can be accessed either directly from the government agency in charge of the data collection, or via the websites of the SCB or the Swedish National Financial Management Authority. The latter only has information on expenditure at national level. Most government agencies that collect data on public social spending also provide information on the next data release.

1.8 Sub-national frameworks

There is no uniform monitoring framework for public social spending at municipal or regional levels. As noted above, however, public social spending on various programmes at local and regional levels comes under the monitoring framework of several government agencies. For example, the SCB collects data on healthcare expenditure at all levels of government, as well as for other sources of financing (voluntary healthcare insurance, non-profit organisations, private individuals, companies, etc). Although healthcare is a responsibility of the regions, some costs are nevertheless incurred at municipal and state levels. The National Board of Health and Welfare collects data on municipal social assistance, while the Swedish National Agency for Education does the same for early childhood education and care, which is a municipal responsibility in Sweden.

2 Reporting/review tools for public social spending

There is no regular audit or standard review template of the effectiveness of public social spending in Sweden. Similar to the collection of data on public social expenditure, analyses of its effectiveness are carried out by multiple authorities. Most data on public social spending that are published by government agencies are accompanied by a brief report in which the new data is analysed. These reports seldom include any data other than those collected by the agency itself. All government agencies [e.g. the National Board of Health and Welfare, the Swedish Pensions Agency, the Swedish Social Insurance Agency, and the Swedish Public Employment Service) are required to produce annual reports, in which public (social) spending is monitored and discussed.

All government agencies that collect official statistics and data on public social spending also carry out research and publish ad hoc reports on various topics that need further exploration. Many of these reports and investigations are initiated in-house, but some are also commissioned by the government. Most of these ad hoc reports address, or at least touch upon, the effectiveness of public social spending, as defined here (i.e. whether or not particular social objectives are met). As an example, the Swedish Social Insurance Agency produced 41 publications in 2020, which all in some way or another addressed the effectiveness of social protection.² The National Board of Health and Welfare has more than 100 publications on the functioning of the social services on its website, for 2020 alone. To give an example of such ad hoc reports, in 2019 the Swedish Social Insurance Agency carried out a quality assessment of payments under Assistance Support (*Assistansersättning*), which targets people with disabilities. The results showed that 4 out of 5 payments were administered correctly. In 1 out of 5 payments, there were uncertainties concerning the right to the payment (Swedish Social Insurance Agency, 2019). Another example is the most recent open comparison by the National Board of Health and Welfare, which showed that an increasing number of municipalities are working pro-actively with families who are about to become homeless (National Board of Health and Welfare, 2020). In the open comparisons, the National Board of Health and Welfare regularly monitors a number of qualitative aspects of social services, such as waiting times, collaborative frameworks with other service-providers, and assessment procedures and routines.

Although the government agencies in charge of collecting data on public social spending also conduct research and in-depth analyses of policies in their domain, other agencies are also involved in assessing and evaluating various aspects of the effectiveness of social protection, as defined above. It should be noted that the word effectiveness as such is not always explicitly mentioned in these investigations. The Swedish Social Insurance Inspectorate (*Inspektionen för socialförsäkringen*) is an independent supervisory agency for the Swedish Social Insurance Agency, the Swedish Pensions Agency, and the Swedish Tax Agency (*Skatteverket*) (but only as regards the computation of earned pension

² <https://www.forsakringskassan.se/omfk/kunskap-forskning/publikationer>

benefits). The investigations carried out by the inspectorate are mainly project-based, and presented in the form of publicly available reports. The projects are either commissioned by the government or initiated by the agency itself. The inspectorate is supposed to have a multi-year plan of projects to ensure that all major areas in the field of social insurance are regularly reviewed. The most recent investigation reviewed the individual plans for the rehabilitation of people on prolonged sick leave, which employers are supposed to establish in each individual case. The results indicate that these individual rehabilitation plans are not always working as intended, partly because of inadequacies in supervision and follow-up by the Swedish Social Insurance Agency.

There are similar inspectorates for schools (including early education and childcare) (the Swedish Schools Inspectorate), healthcare and the social services (the Health and Social Care Inspectorate – IVO), and unemployment insurance (the Swedish Unemployment Insurance Inspectorate). The Swedish Schools Inspectorate has four main tasks: regular supervision; quality audits; investigating and determining individual complaints about schools from individual citizens or organisations; and issuing permits for independent schools.

The IVO is responsible for supervising healthcare, the social services, and activities under the Act concerning Support and Services for People with Certain Functional Impairments. The inspectorate is also responsible for issuing certain permits in these areas. Its supervision remit covers the processing of complaints concerning, for example, the reporting of irregularities in healthcare and social care (called *lex Sarah* and *lex Maria* reports) and the municipal obligation to report non-enforced decisions.

The Swedish Unemployment Insurance Inspectorate audits and inspects the unemployment insurance funds and the responsibilities of the Swedish Public Employment Service in relation to unemployment insurance. It also reviews how the Swedish Public Employment Service and the Swedish Social Insurance Agency handle sanctions for unemployed people who do not fulfil the requirements for benefits.

From time to time, the Swedish National Audit Office (*Riksrevisionen*) carries out reviews of certain parts of the social protection system. The Swedish National Audit Office is an independent organisation under the Swedish parliament (*Riksdag*), not the government. It is the only organisation in Sweden that can audit all aspects of state finances, and it carries out both performance and financial reviews. A financial review results in an interim financial statement, which is submitted to the government and to the audited authority. A performance report is instead submitted to the parliament, which in turn submits it to the government. Within four months, the government must explain what measures have been taken, or will be taken, in response to the audit.

Around 30 performance audits are carried out each year, but only a fraction of those concern the effectiveness of public social expenditure. In 2021, a performance review was carried out in relation to the work of the Swedish Social Insurance Agency to prevent sick leave (RiR 2021:19). Another review concerned the public performance reports produced by the National Board of Health and Welfare (RiR 2021:17). A review was also carried out of the reimbursement of the cost of medicines by central government (RiR 2021:14). Four performance reviews of relevance to public social spending were carried out in 2020. Two reviews concerned the matching of labour demand and supply by the Swedish Public Employment Service (RiR 2020:5; RiR 2020:13). Another review focused on paths to employment for those whose sickness benefit applications were rejected (RiR 2020:12), and yet another on the child benefit supplement for large families (RiR 2020:9).

Since 1994, the government has regularly carried out a series of distributional analyses, which are handed over to the parliament together with the budget proposal each year, or in connection with the “Spring Bill” (*Vårpropositionen*). The actual analyses that are performed differ from year to year, but the report usually begins by reviewing trends in the distribution of income, including a special focus on low-income households. The review of trends is followed by a series of ad hoc analyses covering special topics on which the government for different reasons wants to publish information. In connection with the

September budget for 2021 (presented to the parliament in September 2020), there was a special focus on regional differences and the distribution of publicly financed services (Prop. 2020/21:1). The most recent analyses, presented along with the spring budget in April 2021, focused on inter-generational mobility (Prop. 2020/21:100). After this section covering various ad hoc topics, distributional analyses of recent changes in the tax and transfer system are carried out, both in terms of income inequality and for those with low incomes.

The distributional analyses of tax and transfer systems mentioned above utilise a micro-simulation income model called "FASIT" (*Fördelningsanalytiskt statistiksystem för inkomster och transfereringar*), which is provided by the SCB. FASIT is designed to facilitate analyses of the effects of changes in taxes, fees, and transfer systems for individuals and households. It is possible to calculate how changes to these systems affect different groups in society and the effect they have on public finances. FASIT runs on micro-level register income data, to which policy regulation modules of tax and transfer systems are attached (similar to what is accomplished in the "EUROMOD" model at European level). The FASIT micro-simulation model is static in nature (i.e. based on repeated cross-sections of the underlying micro-level income data), and it only considers direct effects of policy changes (i.e. not effects caused by behavioural responses to policy change). The distributional analyses performed in connection with the government budget proposals not only include recently introduced or intended changes in cash benefits, but also changes in in-kind transfers such as services. The latter are simulated based on consumption patterns and spending levels from the national accounts.

At sub-national levels, the SKR (*Sveriges kommuner och regioner*) conducts reviews, evaluates policies, and provides guidelines on various aspects related to healthcare, social services, and early education and childcare. It is the biggest employer organisation in Sweden. All of Sweden's municipalities and regions are members of the association. The SKR regularly carries out a series of open comparisons (*öppna jämförelser*); in the most recent one on healthcare, aspects such as usage and capacity, availability and waiting times, perceptions and attitudes, and costs and financing were analysed and benchmarked across the regions (SKR, 2020). In addition to the open comparisons of the SKR, municipalities often carry out their own reviews or assessments of social services and schools (both of which are responsibilities at local level). Similarly, the different regions themselves analyse healthcare performance in primary care facilities and hospitals (responsibilities at regional level).

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