Local government in Sweden – organisation, activities and finance
Introduction

The bulk of Swedish public administration is at local level. Local authorities – municipalities and county councils – have long had the task of bringing people in a particular area together to promote common interests, like meeting the need for social services or infrastructure. The county councils have been given tasks like health and medical services that require a larger population base than most municipalities have.

The legal framework for local government activities is set up by the Riksdag (the Swedish Parliament) and the Government in laws and regulations. Central government is also represented at county level through the county administrative boards, which work to ensure that national goals in different policy areas are articulated at county level.

The terms local authorities and local governments are often used to cover both municipalities and county councils. Local government activities can be activities carried out by either municipalities or county councils.

Legislation places municipalities and county councils on an equal footing, even though county councils cover a larger geographical area than municipalities. County councils are not superior authorities to municipalities because of this.
The 1862 local government reform fixed municipal boundaries that, in principle, made every rural parish and every city a municipality. This was also when the county councils were formed. At that time there were 2,498 municipalities and 25 county councils.

By the 1950s modern industrial society had created new conditions for municipal boundaries. Larger municipal units (in both geographical and population terms) were needed to enable the municipalities to perform their tasks. More and more people were moving to the cities. In 1952 an initial boundary reform more than halved the number of municipalities. A second boundary reform carried out in the period 1962-74 reduced the number of municipalities from 1,037 to 278. Since then the number of municipalities has increased slightly due to the partition of some municipalities. In the late 1990s Skåne County Council and Västra Götaland County Council were formed by amalgamating several county councils.

On 1 January 2005 there were 290 municipalities and 20 county councils. There is no county council for the County of Gotland. Instead, in the County of Gotland, Gotland Municipality is responsible for the tasks handled by county councils in other counties.

Municipalities and county councils vary in size. In terms of area, Kiruna is largest (19,447 km²) and Sundbyberg is smallest (9 km²). Stockholm has most inhabitants (about 760,000) while Bjurholm has fewest (about 2,600). Half of all municipalities have less than 15,000 inhabitants. Eleven municipalities in Sweden have more than 100,000 inhabitants.

The largest county council (Stockholm) has more than 1,850,000 inhabitants, while Jämtland, which is smallest, has 130,000. Twelve county councils have between 200,000 and 300,000 inhabitants.
Local self-government

In Sweden there is a long tradition of local self-government. It took shape in the 19th century and was regulated in the 1862 Local Government Ordinances. Since 1974 local self-government is laid down in the Constitution (the Instrument of Government). Local self-government means that local authorities must be independent bodies, free to make their own decisions within certain limits. Local authorities have the right to levy taxes to carry out their tasks. This taxation right is also set out in the Constitution and forms part of the concept of local self-government.

Local self-government is bound up with democracy and opportunities for people to influence local authority decisions or call local politicians to account. The democratic system in Sweden includes some elements of direct democracy, like advisory referendums, citizens’ proposals to local assemblies and user management boards.

The Local Government Act
This is a single Local Government Act for both municipalities and county councils. The present Local Government Act came into force on 1 January 1992. The Act regulates everything from municipal and county council boundaries to the conditions for work in the assembly and committees.

Under the Local Government Act municipalities and county councils may attend to matters of general concern. These are matters that are related to the geographical area of the municipality or county council or to its members. A local authority may not normally undertake activities that the state or another municipality or county council is responsible for.
Special legislation
Most local authority tasks are regulated in what is known as special legislation. The tasks covered by this legislation include social services (the Social Services Act 2001:453), health and medical services (the Health and Medical Services Act 1982:763), environmental and public health protection (the Environment Code 1998:808) and pre-school, compulsory and upper secondary education (the Education Act 1985:1100). Several special acts are what are known as framework laws that the Government or government agencies can supplement through ordinances or regulations. For instance, the National Board of Health and Welfare issues regulations for health and medical services that contain more detailed provisions than the Health and Medical Services Act.

Right for local authorities to issue regulations
Local authorities can be given some rights to issue their own local regulations. A municipality can decide on local traffic regulations, local public order regulations, refuse collection regulations, etc.

The following areas are regulated in the Local Government Act:
- division into municipalities and county councils and membership*
- the powers, organisation and working arrangements of municipalities and county councils
- elected representatives
- assemblies and committees
- codetermination procedures
- financial administration
- audit
- assessment by the courts of the legality of local government decisions

* A person who is registered as a resident of a municipality, owns real property there or is assessed for local income tax there is a member of that municipality. A person who is a member of a municipality within a county council area is a member of that county council.
Political organisation

Assemblies
The fundamental decision-making rights of municipalities and county councils are exercised by democratically elected bodies: the municipal assembly and the county council assembly. These bodies take all important decisions concerning the municipality or county council, adopt the budget and set the tax rate. The assembly is the only local authority body that is directly elected by citizens and has to meet in public.

Assembly members are elected in general elections held at the same time as elections to the Riksdag every four years. The assembly itself decides how many members it will have on the basis of guidelines set out in the Local Government Act. The number of members depends on how many residents in the municipality or county council are entitled to vote. Small municipalities must have at least 31 members while large county councils and the City of Stockholm must have at least 101.

Assembly members and alternates are called elected representatives. But the term elected representative also covers auditors and committee members and alternates. Elected representatives are often called politicians.

The most important tasks of the assembly are to:

• elect members and alternates of the executive committee, other committees, etc.
• take important financial decisions, for instance, on the budget and tax rate and on charges for local authority services
• take decisions on the organisation, working arrangements and procedures of the local authority’s administration
• deal with motions and interpellations from assembly members
• exercise control over local authority activities by deciding on the annual report and the audit report
• issue local regulations on certain public order matters

The assembly can transfer, or delegate, decision-making powers on some matters to the executive committee or other committees.
The executive committee and other committees
In addition to the assembly, committees also have a central role in the local authority decision-making process. Every municipality and county council must have an executive committee and a crisis management committee. The executive committee is also a committee in the terms of the Local Government Act. Every municipality must have an election committee and a committee of chief guardians or a chief guardian.

The executive committee in both municipalities and county councils directs and coordinates the administration of the local authority’s affairs and supervises the activities of the other committees. In view of its directing and coordinating role the executive committee can be said to be something like a government for the local authority. The executive committee’s responsibility for preparing the business of the assembly enables it to decide when a matter is to be dealt with. The executive committee can also determine in what order projects decided by the assembly are to be carried out. The executive committee is also responsible for financial administration – for presenting a draft budget, for instance. It is worth noting that the executive committee cannot intervene in the tasks of another committee although it is charged with supervising the activities of other committees.

It is up to the assembly to decide what other committees are needed and this means that the organisation of municipalities and county councils varies across the country. The education committee, the culture and leisure committee, the environment committee and the social welfare committee are commonly found committees.

Specialist committees are responsible for administration and implementation of the assembly’s decisions. This means that they are responsible for day-to-day operations and for putting individual assembly decisions into effect. In practice it is the officials who deal with the actual implementation of municipal and county council activities, but elected representatives always have the ultimate responsibility.
The committees also handle the preparation of matters to be decided by the assembly. Assembly business must be prepared by the committee responsible for the relevant area. The executive committee has overall responsibility for ensuring that business is properly prepared before it goes to the assembly for decision.

Who is eligible for election?
Anyone who is entitled to vote in a municipal or county council election is also eligible for elected office, such as being a member of an assembly or of a committee or being an auditor. The minimum age limit is 18. A leading official (the director of the local authority, for instance) is not eligible as his/her objectivity can be questioned.

Elected representatives in Swedish municipalities and county councils
There are about 46 000 political offices in the municipalities and around 3 500 in county councils. This means that around 1 per cent of the Swedish population aged between 18 and 80 hold a political office in a municipality or county council.

Following the election in 2002, on average 42 per cent of municipal assembly members are women and 58 per cent are men. In county councils 47 per cent of assembly members are women and 53 per cent are men.

Around 1 per cent of members of municipal and county council assemblies are foreign citizens.

Around half the members of municipal and county council assemblies are aged between 50 and 64. Only 5 per cent are aged between 18 and 29 and less than a tenth are older than 65.
Tasks of municipalities and county councils

The division of responsibility between the state, the county councils and the municipalities is both a question of principle and a practical matter. It varies over time as a result of the development of society.

The key concept for the Swedish model of public administration is decentralisation. This means that both responsibility for services and decision-making should be placed as close as possible to the people affected by decisions. Decentralisation also makes it possible to gear activities to particular local conditions. This means that existing resources can be used more effectively.

The Instrument of Government does not specify the division of responsibilities between the state, the municipality and the county council. The Riksdag and the Government establish national objectives for the activities of municipalities and county councils in laws and ordinances. These determine the conditions for local government activities and the division of responsibility between the state, the county council and the municipality.

Special legislation gives municipalities and county councils responsibility for important functions in society that are often mandatory tasks. Municipalities and county councils can also decide to carry out various voluntary tasks.

---

**Tasks of the municipalities**

- **Mandatory tasks:**
  - Social services (including elderly services, services for disabled people and individual and family services)
  - Pre-school, compulsory and upper secondary education
  - Planning and building matters
  - Environmental and public health protection
  - Refuse collection and waste management
  - Water and sewage
  - Rescue services
  - Civil defence
  - Library services
  - Housing

- **Voluntary tasks:**
  - Leisure and culture
  - Technical services
  - Energy provision
  - Street maintenance

**Tasks of county councils**

- **Mandatory tasks:**
  - Health and medical care
  - Dental care for children and young people up to 20 years age

**Shared task for municipalities and county councils**

- **Mandatory task:**
  - Regional and local public transport

---

**Voluntary tasks:**

- Culture
- Education
- Tourism
**Working arrangements**

Most local government activities are run by the local government itself though direct administration. Other organisational forms are also used alongside direct local authority administration. For instance, local authorities can decide to transfer administration of a local authority matter to a limited company, a voluntary organisation or a foundation. Explicit support in law is, however, required for the transfer of an administrative function that involves the exercise of public authority, i.e. taking binding decisions on a citizen’s rights or obligations.

There are around 1,700 local government enterprises. Most are limited companies. The most common business areas for these enterprises are housing provision, property management and energy services.

Cooperation between municipalities or county councils is becoming more and more common. Local federations are a form for cooperation on a variety of local authority matters. Members of a local federation, i.e. municipalities or county councils, transfer decision rights on the questions concerned to a special federation assembly. There are around 80 local federations, mainly for rescue services and education. Joint committees are another form for cooperation between several municipalities or county councils. Since 1 January 2003 municipalities and county councils in a county can also form local government cooperation bodies that can take over functions from the state and be responsible for regional development issues. Municipalities and county councils are increasingly cooperating in networks with business and organisations and with universities and other higher education institutions.

**Internationalisation**

Even though EU decision-making powers do not directly cover the core activities of Swedish local authorities such as education or health and medical care, these services are still affected in a number of ways. Local authorities play a particularly important role in the incorporation of new legislation in the environmental and food policy areas, for instance. The is also a strong impact in supervisory activities, public procurement and regional development.

Local authorities have a long history of twinning with communities in other countries, especially in the Nordic region. As a result of Swedish EU membership, local authorities are expanding their work on international issues. Many have adopted special international strategies. Exchanges between twinned communities have deepened and are now more concerned with exchanges of experience, cultural exchanges and services exports than with international development assistance. The Structural Funds and other EU programmes have opened up opportunities for municipalities and county councils to apply for funds for cooperation projects with other countries. Previously international activities focused on the Nordic region but now the geographical reach of these activities has been extended to the Baltic Sea region and the rest of Europe.
Control and supervision

Supervision
The state supervises local authorities through government agencies like the National Board of Health and Welfare, the county administrative boards and the National Agency for Education. Supervision must have both a scrutinising and a supportive element. Government agencies cannot declare local government decisions invalid, but they can in certain cases initiate a judicial review or impose a conditional financial penalty on a municipality or county council. Another way of dealing with problems or infringements of the law is to notify the Government about any shortcomings. The state has delegated responsibility for supervision to the municipalities in some areas, such as fire safety, food policy and animal welfare. The relevant committee in the municipality is the authority responsible for supervision by the municipality.

Local authority audit
Every local authority must have at least three auditors. They are elected representatives appointed by the assembly. This means that being an auditor is a political office. These auditors are assisted by experts, who are professionally qualified auditors. The auditors are the assembly’s instrument for examining local authority activities and they provide information for the annual decision on discharge from liability. Each year they scrutinise committees, local government enterprises and individual members. The auditors consider whether activities have lived up to the objectives set up by the assembly, whether they have followed the relevant decisions, legislation and regulations and whether the financial accounts are true and fair. The auditors state whether they support or oppose a discharge from liability before the assembly takes its decision.

Control mechanisms available to local citizens
Individual local authority residents can appeal against local authority decisions such as decisions taken by the local authority assembly. Every resident can have the legality of a decision reviewed in court through a legality review. Then the court can annul all or part of the decision, but it cannot replace it with a new decision. Decisions concerning the exercise of public authority, such as the right to social assistance or an application for planning permission, can be appealed by people affected by the decision. This is called administrative appeal and under this form of appeal a court can replace the appealed decision with a new decision.
Local authority finance

Central government has overall responsibility for ensuring that public activities develop in a way that is consistent with macroeconomic balance. At the same time municipalities and county councils account for a significant part of public activities. In view of the economic size of the local government sector and its importance for welfare provision, central government needs to be able to influence the conditions for and development of the sector. State control of the local government sector changed in the 1990s. Major reforms of the system of state grants were implemented in 1993 and 1996. A new system of local government financial equalisation was introduced on 1 January 2005.

The financing principle
The local government financing principle was also implemented in connection with the changes made in 1993. The principle is not laid down in an Act of the Riksdag, but has been approved by the Riksdag. According to this principle, if the state decides on action that is directly targeted at local authority activities, then the financial effects of this decision must be neutralised by adjusting the level of state grants. The financing principle does not apply to the voluntary tasks of local authorities. Nor does the principle cover action that is not directly targeted on the local government sector but still has financial effects on the sector. This includes state decisions that affect the local authority tax base and therefore local tax revenue.

Balanced budget requirement
No later than November each year the assembly has to adopt a budget and set a tax rate for the local authority for the following year (the fiscal year). If there are special reasons the budget can be adopted in December. The budget must also contain a financial plan for a three-year period. The fiscal year must always be the first year of this period.

The balanced budget requirement, which is set out in the Local Government Act, has been in force since 2000. This requirement means that the budget of a local authority shall be drawn up in such a way that income exceeds costs. As of 2005 it will be possible to adopt a budget that is not in balance if there are exceptional reasons. Exceptional reasons can be a strong financial position or major restructuring actions. If a deficit should arise, i.e. if costs should exceed income, then the deficit must be restored during the next two years. Starting from the 2005 annual accounts any deficit that arises must be restored within three years. If there are what are called exceptional reasons, the assembly can decide that this is not necessary. One example of exceptional reasons is when a local authority has clearly and deliberately made allocations to build up substantial equity, i.e. it has set aside reserves to cope with temporary income reductions or cost increases in the future. Another example is when assets have been sold at a loss: for instance, a property that is no longer needed in the authority’s activities. Then there can be reasons not to cover the loss, on condition that the local authority also avoids future costs as a result of the sale. As of 2005 it will also be possible to cite unrealised losses in long-term holdings of securities as exceptional reasons.

Objectives and guidelines for good financial management
The Local Government Act states that local governments shall exercise good financial management in their activities. It is difficult to specify in detail what good financial management entails, but one aspect is that local authorities should not use their wealth or take loans to cover current needs. The basic principle is that current revenue should cover current costs. The concept of good financial management also includes conducting activities in an appropriate and financially satisfactory way. In most cases it is consistent with good financial management to use funds from the sale of fixed assets to repay loans or for reinvestment in new fixed assets.

The Government Bill Good financial management in municipalities and county councils (Govt bill 2003/04:105) proposes that objectives and guidelines for good financial management be required
from 2005 fiscal year. The auditors will have to assess whether the results in the interim accounts and in the annual accounts are consistent with the objectives the assembly has decided on in the budget and with its plan for finances during the period.

**Local authority revenue**
In 2003 local authority revenue amounted to SEK 608 billion. Tax revenue accounted for about two thirds of this sum.

**Local tax**
As mentioned above, the right of local authorities to levy tax is set out in the constitution (the Instrument of Government). It gives local authorities the right to levy taxes to carry out their tasks. But it is up to the state to decide what local authorities can tax. Since the early 1990s local authorities have been able to tax labour income. This revenue mainly consists of wage income but taxable earned income also includes pensions and payments from health insurance and unemployment insurance.

Local authorities decide the actual tax rate, i.e. the percentage rate at which tax is levied. Sometime the tax rate is still stated as kronor per tax krona. A tax krona is the same as SEK 100 and a local government tax rate of, for instance, SEK 30 per tax krona is the same as a rate of 30 per cent.

During the 1990s however, the state decided for economic reasons on temporary action to counter increases in local government taxes. In the period 1991 to 1993 there was a tax freeze, i.e. a statutory ban on increases in local government taxes. In 1994 local authorities that did not raise taxes received extra funding. In the period 1997-1999 state grants were reduced for local authorities that increased their tax rate.

In 2004 the average municipal tax rate was 20.80 per cent and the average county council tax rate was 10.71 per cent, giving a total average tax rate of 31.51 per cent. The highest tax rate was 34.04 per cent (Dals-Ed Municipality) and the lowest was 28.90 per cent (Kävlinge Municipality).
Central government grants and equalisation
Central government grants and the equalisation system were reformed in the 1990s. In 1993 a larger number of earmarked state grants were replaced by a single new state grant. This grant was distributed between local authorities on the basis of differences in tax capacity and differences in structural costs. The new grant was not earmarked for any particular activity or activities.

Another step was taken in 1996 with the introduction of a new general state grant distributed among municipalities and among county councils as a uniform sum per inhabitant. There are, however, still earmarked state grants alongside the general state grant. As the situations of individual municipalities and county councils differ an equalisation system that contained both revenue equalisation and cost equalisation was introduced in 1996.

The system of local government financial equalisation introduced on 1 January 2005 is a further development of the equalisation system that was introduced in 1996. The general state grant and some earmarked state grants were abolished in 2005 and a corresponding sum is instead being used to equalise differences in tax base per inhabitant (tax capacity). The system of local government financial equalisation consists of revenue equalisation and cost equalisation. There are two separate equalisation systems, one for municipalities and one for county councils. In addition, a structure grant is paid to some municipalities and counties as of 2005.

Under revenue equalisation, which equalises differences in tax capacity, municipalities and county councils with a tax capacity below a level set by the state (115 per cent of the mean tax capacity for municipalities and 110 per cent of mean tax capacity for county councils) receive an equalisation grant from the state. Municipalities and county councils with above average tax capacity pay a charge to the state. As of 2005 revenue equalisation is mainly financed by the state, but it is part-financed by charges.

Cost equalisation evens out differences in structural costs that the individual municipality and county council cannot influence. Costs differences of this kind may be due to differences in age structure, for instance. Municipalities and county councils that are in an unfavourable position that leads to high structural costs receive an equalisation grant from the state, while municipalities in a favourable position pay a charge to the state. The cost equalisation grant that some municipalities and county councils receive from the state is financed by a cost equalisation charge that other municipalities and county councils pay to the state.

Since 1 March 2004 there has been a cost equalisation system for services under the Act concerning Support and Service for Persons with Certain Functional Impairments. This system is separate from the system of local government financial equalisation. Under this system each municipality is assigned a standard cost per inhabitant. Depending on how the standard cost for an individual municipality differs from the average standard cost per inhabitant the municipality receives a grant from the state or must pay a charge to the state.

There are also possibilities for municipalities and county councils with very major financial problems to receive special support from the state in addition to the regular central government grants.

Other revenue
Local authorities are also able to charge fees for some of the services they provide. Services for which fees are charged include child care, elderly care and health and medical care. Charges are normally decided by the local authority assembly.

According to the cost-price principle local authorities are not allowed to charge fees that are higher than the costs of the services they provide. This is the general rule for all activities that local authorities undertake.

Local authorities have a number of other revenue sources in addition to taxes and charges. Financial
income (mainly interest income) and “extra-

ordinary income”, such as the sale of shares in an

authority-owned company, can be mentioned as

examples of other revenue sources. In addition,

local authorities sometimes sell services to each

other.

**Local authority costs**

In 2003 local authority costs amounted to SEK

608 billion. As local authority activities are staff-

-intensive, i.e. require a lot of staff, staff costs (sal-

aries, employers’ contributions, etc.) account for

more than half of expenditure.

Municipalities account for almost 70 per cent of

aggregate costs in the sector and county councils

for just over 30 per cent. The distribution of costs

between activities in municipalities and county

councils is shown in the figures below.
Local authorities employ a total of more than one million people; this is about a quarter of the total number of people in employment in Sweden. Municipalities account for the major part with around 760,000 employees, while county councils have around 250,000. Some 80 per cent of local government employees are women.

### Municipalities
Municipalities have some 760,000 employees. However, not all of them work full time. The number of municipal employees corresponds to just over 600,000 full-time positions. Three quarters of employees work in health care, social services and education (pre-schools and schools). Four out of five municipal employees are women. Around 90 per cent of staff in pre-schools, health care and social services are women. The proportion of men is highest in technical services. Men account for 99 per cent of firefighters. The average age of municipal employees is just over 45 years. Just over 39 per cent are over 50, while 11 per cent are under 30.

This information refers to the situation on 1 November 2003.

### County councils
County councils have some 250,000 employees. In addition, there are 17,000 employees in county council companies and staff-owned companies. 90 per cent of monthly paid staff work in health and medical services. 81 per cent of monthly paid staff in health and medical services are women. The average age of county council employees is 45 years. Only 2 per cent of county council employees are under 25.

This information refers to the situation on 1 November 2003.
Local authorities in the future

For a long time local authorities have had the task of bringing people in a particular area together to promote their common interests. The Government has appointed an inquiry with the task of reviewing the division of responsibility between the state, the municipalities and the county councils (Terms of reference 2003:10 and 2004:93 Review of the structure and division of responsibilities in the system of public administration). The tasks of the committee include identifying and analysing changes in society that may lead to a need to change the division of responsibilities.

Today local authorities are facing major challenges, such as providing equal access to services throughout the country even though local authorities often differ in terms of tax base, population age structure and in- and out-migration. A growing proportion of elderly people will have to be provided for by a smaller proportion of economically active people. Another challenge is to meet the need for skilled staff in local government work. Swedish EU membership has also created a new situation for local authorities.
## Links

<table>
<thead>
<tr>
<th>Organization</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Government</td>
<td><a href="http://www.regeringen.se">www.regeringen.se</a></td>
</tr>
<tr>
<td>The Riksdag (Swedish Parliament)</td>
<td><a href="http://www.riksdagen.se">www.riksdagen.se</a></td>
</tr>
<tr>
<td>Ministry of Finance</td>
<td><a href="http://www.regeringen.se/finans">www.regeringen.se/finans</a></td>
</tr>
<tr>
<td>Swedish Association of Local Authorities and Swedish Federation of County Councils</td>
<td><a href="http://www.lf.svekom.se">www.lf.svekom.se</a></td>
</tr>
<tr>
<td>County administrative boards</td>
<td><a href="http://www.lst.se">www.lst.se</a></td>
</tr>
<tr>
<td>Swedish Environmental Protection Agency</td>
<td><a href="http://www.naturvardsverket.se">www.naturvardsverket.se</a></td>
</tr>
<tr>
<td>Swedish Tax Agency</td>
<td><a href="http://www.skatteverket.se">www.skatteverket.se</a></td>
</tr>
<tr>
<td>National Agency for Education and the Swedish National Agency for School Improvement</td>
<td><a href="http://www.skolmyndigheter.nu">www.skolmyndigheter.nu</a></td>
</tr>
<tr>
<td>National Board of Health and Welfare</td>
<td><a href="http://www.socialstyrelsen.se">www.socialstyrelsen.se</a></td>
</tr>
<tr>
<td>Statistics Sweden</td>
<td><a href="http://www.scb.se">www.scb.se</a></td>
</tr>
<tr>
<td>Dagens Samhälle (newspaper for local governments)</td>
<td><a href="http://www.dagenssamhalle.se">www.dagenssamhalle.se</a></td>
</tr>
<tr>
<td>Council for Local Government Analysis and Benchmarking</td>
<td><a href="http://www.kommundatabas.se">www.kommundatabas.se</a></td>
</tr>
<tr>
<td>Guide to public information and services</td>
<td><a href="http://www.sverige.se">www.sverige.se</a></td>
</tr>
<tr>
<td>Website for Swedish legal information</td>
<td><a href="http://www.lagrummet.se">www.lagrummet.se</a></td>
</tr>
<tr>
<td>EU on the Internet</td>
<td>europa.eu.int/index_sv.htm</td>
</tr>
<tr>
<td>Council of Europe</td>
<td><a href="http://www.coe.int">www.coe.int</a></td>
</tr>
</tbody>
</table>
Information about ongoing and completed government inquiries is available on the website for Swedish Government Official Reports: www.sou.gov.se

Printed copies of Swedish Government Official Reports can be ordered from:
Norstedts Juridik/Fritzes
Tel: +46 8 690 91 90, email: order.fritzes@liber.se
Internet address: www.fritzes.se
Thomson Fakta
Tel: +46 8 587 671 00, e-mail: order@thomsonfakta.se
Internet address: www.thomsonfakta.se

Printed copies of Government Bills and Communications can be ordered from the Riksdag Department for Parliamentary Documents, tel. +46 8 786 58 10, fax +46 8 786 61 76, email: ordermottagningen@riksdagen.se

Publications from the Swedish Association of Local Authorities and the Swedish Federation of County Councils can be ordered via tel. +46 20 31 32 30, fax +46 20 31 32 40 or direct from the website www.lf.svekom.se
We all come into contact with local authorities – municipalities and county councils – in our daily lives. We may do so by visiting a hospital, taking a bus to work or leaving the children at daycare.

Perhaps you have sometimes wondered who decides about the shape of local government services in your municipality or how municipalities and county councils finance their activities.

By the way, do you know how many local authorities there are in Sweden? Or what laws and regulations apply to local government activities?

You can get the answers to these and many other questions in this brochure, where you will find information about local authorities in Sweden and about local government finance.