



LUND UNIVERSITY  
School of Economics and Management

# Reporting of Performance Measures

An empirical study of Swedish municipalities with a municipal group  
perspective

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June 2021

Master's Programme in Finance and Accounting

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# ABSTRACT

- Title:** **Reporting of Performance Measures** - An empirical study of Swedish municipalities with a municipal group perspective
- Seminar date:** 2021-06-03
- Course:** BUSN76 - Masters Degree Project in Accounting and Finance
- Authors:** Eugen Dajakaj & Felix Eriksson
- Supervisor:** Anna Glenngård
- Keywords:** Public Organizations, Performance measurement, Disclosure, Organizational Size, Complexity, Legislation
- Purpose:** The purpose of this study is to investigate to what extent Swedish municipalities consider the municipal group perspective regarding the Local Government Act (2017:725), and analyze if contextual factors such as size, complexity, and legislation are correlated with the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities.
- Theoretical perspectives:** The Agency Theory, The Organizational Information Processing Theory, and The Institutional Theory.
- Methodology:** The data that was gathered and analyzed through a quantitative and deductive approach.
- Empirical foundation:** The basis for this study was data collected from municipalities' regulatory document regarding guidelines for good financial management, budget statements, annual reports, and data from official registers such as the Swedish Central Bureau of Statistics.
- Conclusion:** This study found that relative size is correlated with the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective. The research could find no statistical significance regarding size, complexity, and legislation.

# Acknowledgment

We would like to thank everyone who has supported us during our work with this master thesis. All the discussions and inputs made have been of great value, inspired us, and contributed to the study.


Above all, we would like to thank our supervisor and professor, Anna Glenngård, for her supervision and support of our master thesis. Glenngård has provided us with continuous feedback, valuable insights regarding the topic and has guided us through the research process to achieve our objective. We owe Glenngård our sincere thanks for her guidance throughout this process.

Furthermore, we would like to thank Mattias Haraldsson, our supervisor, during an inquiry conducted for the Swedish Government Offices. In parallel to our master thesis, The authors conducted another research with The Department of Business Administration at Lund University, where Haraldsson was the assigned project leader. Haraldsson guided us through the data collection and inspired us, along with his competencies, regarding our topic. We owe Haraldsson our sincere thanks for his support and for giving us this opportunity.

We would also like to thank every professor and fellow student in the Accounting and Finance Master's Programme. Through different ways, they have all contributed to this thesis by encouraging, inspiring, and educating us. We also like to include our family and friends that supported us throughout this process.

Lastly, we would like to thank each other who pushed through all the challenges and always supported each other, which resulted in a significant learning experience.

Thank you all,



Eugen Dajakaj & Felix Eriksson

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# 1. Introduction

*The first chapter will present the background of the study, which will further lead the reader to the problem statement. The chapter will furthermore explain the purpose of the study, along with the research questions. The scope and limitations of the study will also be discussed, and the chapter will conclude with a presentation of the target audience and disposition of the study.*

## 1.1 Background

In the global economy, democratically elected governments usually cannot control their domestic economies due to global economic pressure. Because of this global economy and its pressure, governments that aim to be reforming will focus on areas that they can influence, which is the public sector, and work towards making that part of the economy as effective and efficient as possible. Therefore, governments will try to find solutions that can improve public service delivery (Lapsley, 2008). The New Public Management (NPM) has been a critical area of focus for governments with that objective. NPM is a significant phenomenon that consists of prominent management techniques, drawing on the private sector's performance practices and criteria. Governments that seek to transform and modernize their public sectors have widely adopted NPM. The ideas presented with NPM have proven irresistible to governments in their discussion regarding the future and current development of public sectors with advanced economies. NPM-inspired reforms often imply an increase in the private performance of publicly funded services and an increased focus on external accountability and performance measurement (Lapsley, 2009). These NPM-inspired reforms have also reached public organizations in Sweden, and this can be seen as discussions and actions are being made regarding the modernization and transformation of the public organizations by local governments (Erlingsson et al. 2014). In the Swedish public sector, the municipal companies have an essential role as they are many and have a high financial impact (Erlingsson et al. 2014; Carlsson et al. 2020). With the background regarding NPM, this study focuses on the Swedish municipalities and their municipal groups. The Swedish municipalities are local governments that are responsible for a big part of the public sector in Sweden, and therefore have an essential role regarding the economy of Sweden (Swedish Government Offices, 2020).

To a large extent, municipal services are today conducted through organizations that are legally outside of the municipal administration. This means that high municipal costs and commitments exist in the forms of organizations such as limited companies and municipal associations (Carlsson et al. 2020; Haraldsson, 2021). Since the municipality is responsible for all activities within the municipality, regardless of its organizational structure, it must implement a municipal group perspective to its governance (Haraldsson, 2021). The most practical example of this can be found in the Local Government Act (2017:725), where it is stated that municipalities and county councils are to have good financial management within their operations and activities that are performed by other legal entities. However, it is unclear how this law is to be interpreted in practice and whether or not the municipalities consider the municipal group perspective regarding guidelines and corporate governance for good financial management (Haraldsson, 2021). The uncertainty regarding public sector reforms is also mentioned by Brunsson and Olsen (1993). Brunsson and Olsen (1993) documented a phenomenon where the reforms of public sector institutions often did not achieve their purpose, as they in practice did not take hold as intended. The reforms had unintended consequences. Brunsson and Olsen (1993) explained that this was mainly due to the complexity of public service organizations. It was also shown that these unsuccessful reforms sometimes reappeared, usually with different labels (Brunson & Olsen, 1993).

More and more municipalities are building municipal groups. The motives for this vary, but some are to create a better holistic view and coordination (Carlsson et al. 2020). However, structuring and governing these municipal groups is not an easy task. The complexity of the municipal groups can be relatively high and comes with specific implications regarding governance (Carlsson et al. 2020; Brunsson & Olsen, 1993). Previous studies have also shown that the municipal companies within a municipality constitute a big part of the municipality's earnings and assets (Carlsson et al. 2020). This is also strengthened by Erlingsson et al. (2014) that explains how municipal groups have become more common within municipalities and how much of a financial impact they have. Erlingsson et al. (2014) explain that the municipal companies within municipalities play an essential role in the economy, considering their financial impact on employment and turnover.

Regarding the sources as mentioned earlier about the NPM phenomenon, the growing number of municipal companies and municipal associations, their complexity, and their financial impact, it



becomes evident of the importance to study these municipal groups within municipalities (Lapsley, 2008; Lapsley, 2009; Haraldsson, 2021; Carlsson et al. 2020; Brunsson & Olsen, 1993; Erlingsson et al. 2014).

## 1.2 Problem Statement

In recent years, there has been a paradigm shift in Swedish municipalities regarding who provides services and - in turn - how their organizations are structured. This paradigm shift means they own stocks and shares in municipal ventures to a more considerable extent (Carlsson et al. 2020), essentially turning Swedish municipalities into holding companies in the public sector. In parallel with this but not as a result, legislation has been passed and updated on how Swedish municipalities should display good financial management in terms of guidelines, performance measurements, and goals (Swedish Municipalities and Regions, 2020; Brignall & Modell, 2000). However, on 3 September 2020, the Swedish Government Offices requested an investigation on whether or not the present legislation of the Local Government Act (2017:725) on good financial management for municipalities should be updated and modified. The background of this is that Swedish local governments have, despite favorable conditions such as low interest rates, tax increases, and high employment, displayed weak financial performance (Swedish Government Offices, 2020).

As previously mentioned, legislation has been passed and updated regarding the disclosure and reporting of guidelines, performance measurements, and goals on Swedish municipalities (Swedish Municipalities and Regions, 2020). This goes in line with how public sector organizations are also increasingly becoming more required to have outcome indicators to improve their services (Boyne & Law, 2005). This can be linked to the NPM phenomenon as governments want to modernize and transform their public sectors to improve their service delivery (Lapsley, 2008; Lapsley, 2009). One practical example of this is the recent government reforms worldwide that aim to change how performance is evaluated and measured. Rather than having performance based on a compliance approach, it is shifting towards a performance-based approach that focuses on outputs rather than inputs (Monteduro, 2017), which is also in line with the NPM phenomenon (Lapsley, 2008; Lapsley, 2009). Most of the previous literature and studies are focused on the outcome-based indicators measure and how they should be structured and implemented into practice with those contemporary government reforms. However, there is a gap in the literature as

the outcome indicators are taken for granted without regard to the institutional and organizational factors that may affect the likelihood of reporting and disclosing these outcome indicators in their financial communication. There are also limited empirical studies that address outcome indicators in the public sector (Monteduro, 2017). Empirical evidence shows that contextual factors of the public sector organization such as size, complexity, and legislation are correlated with the likelihood of the reporting and disclosure of outcome indicators in Italian public sector organizations (Monteduro, 2017). Despite this, the authors have to the best of their abilities, not found studies that have investigated whether these relationships exist for municipalities where the municipal group perspective is considered. This study addresses this literature gap, and incorporates a focus on the Swedish municipalities where the entirety of the municipal group is considered.

### 1.3 Purpose and Research Questions

The purpose of this study is to investigate the use of outcome-based indicators in local governments. More specifically, to investigate to what extent Swedish municipalities consider the municipal group perspective regarding the Local Government Act (2017:725), and to furthermore analyze if contextual factors such as size, complexity, and legislation are correlated with the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities.

This purpose is based on the need to evaluate the current legislation of guidelines for good financial management in Swedish municipalities (Swedish Government Offices, 2020), in conjunction with the growth of Swedish municipal groups, and concerns whether Swedish municipalities consider the municipal perspective of the current legislation (Haraldsson, 2020). Furthermore, to fill the literature gap regarding the contextual factors behind the reporting and disclosing of outcome indicators in the public sector.

The study will answer the following research questions:

*To what extent do municipalities in Sweden consider the Local Government Act (2017:725) for good financial management to account for the municipal group perspective in their financial communication?*

*Is the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities associated with contextual factors such as size, complexity, and legislation?*

## 1.4 Scope and Limitations

All the Swedish municipalities are included in this study, which will include data from all 290 municipalities in Sweden. The scope of this study was determined to a large degree by another research conducted in parallel with this one. The authors of this thesis conducted a study in collaboration with The Department of Business Administration at Lund University as an inquiry for the Swedish Government Offices. The scope of that assignment included data from all the Swedish municipalities and regions. For this thesis, that scope was used and complemented with certain variables, data, and theories. The authors of this study chose to include all municipalities to have a holistic perspective and so that appropriate statistical tests could be conducted.

The study will use a limited number of explanatory variables, meaning contextual factors. The limited number of explanatory variables is due to the study's time limit and the availability of the data.

## 1.5 Target Audience

The target audience of this study are researchers, public legislators, and students who work or study in the field of corporate finance, finance, and accounting. The target audience is also researchers within the field of governance and management in public sector organizations. The authors of this study believe that it will contribute to the current academic literature and inspire further research within the field. This study also aims to provide insights regarding the public sector and contextual factors that might be important determinants for the municipal group perspective.

## 1.6 Disposition

The remainder of this thesis will be outlined in the following way:

**Theory:** This chapter will present previous research regarding performance measurement in the public sector. Theories that may explain the reporting and disclosing of performance measurement will be presented, along with the potential determinants. The chapter will end with a theoretical framework derived from the literature and theories presented.

**Methodology:** The following chapter will present and explain and discuss the methodological choices made. It will include a description of the scientific approach, the research design, the work process, the data sources, the data collection method, the variables, the population and sample, the test statistics, and the research quality. A summary of the section will also be presented at the end.

**Results:** This chapter will provide the readers with the findings from the research and the results from the statistical tests that were conducted. This will be based on the primary data, consisting of the regulatory documents regarding guidelines for good financial management, budget statements, annual reports, and data from official registers.

**Analysis:** This chapter will analyze the results based on the theoretical framework established, derived from literature and theories. Both research questions will be analyzed separately, and the results will be discussed regarding the theories and literature presented.

**Conclusion:** This chapter will provide the readers with a conclusion and discussion of the study. The authors will reflect on the aim and objective of the study, the theoretical and practical implications, and present their thoughts on future research.

## 2. Theory

*In this chapter, previous literature on performance measurement in the public sector will be presented. After that, the agency theory, the organizational information processing theory, and the institutional theory will be presented as a theoretical framework. The contextual factors explaining the disclosure of performance measures in the public sector will also be presented regarding the theoretical framework.*

### 2.1 Previous Literature on Performance Measurement in Public Sector

The NPM movement of the 1980s created an influx of management techniques and tools from the private sector into the public sector (Hood, 1991; Osborne, 2006). With this movement, public managers had an expanded toolbox with performance appraisal and strategic planning instruments. The private sector was viewed as a role model regarding effectiveness and efficiency. Therefore, it was argued that if those tools were implemented in the public sector, they could improve and generate a more effective and efficient performance (Diefenbach, 2009). The statements mentioned by Diefenbach (2009) can be linked to George et al. (2019) that explain how management tools have often been argued in previous literature to improve public service performance. This is backed by evidence that supports positive outcomes concerning the use of management tools in the public sector. However, management tools in the public sector are of great variety (George et al. 2019; Lægreid et al. 2007). George et al. (2019) investigate the determinants of management tools used by public sector executives. Others have done a similar type of research and studies. For example, previous research has shown that the use of management control tools in public sector organizations is contingent upon the level of goal clarity, size, and executive status of managers (Laegreid et al. 2007; George et al. 2019; Carvalho et al. 2012; Van Dooren, 2005).

As mentioned in the problem statement, there are still limited empirical studies that address measuring outcomes in the public sector. Previous research has mainly focused on measuring outcomes regarding the quantity and quality of the indicators (Monteduro, 2017). Further research similarly focused on using these outcome indicators and their effects on organizational activities

and processes. Another area of research is the focus on determinants of performance measurement. This area of research has, to a certain degree, provided a theoretical foundation for their findings (Monteduro, 2017). Therefore, three organizational theories will be presented in this study as they may provide a theoretical ground regarding determinants of performance measurement.

## 2.2 Agency Theory

The agency theory has been dominant for several years in the financial and economics literature. At first, the theory mainly focused on the relationship between managers and stockholders. With time, researchers have expanded that view and regarded the implications the theory might have on other areas, such as organizational theory, organizational behavior, and strategic management (Hills & Jones, 1992). The agency theory can and has been used to describe and explain certain aspects of a firm's strategic behavior (Hill & Jones, 1992), and thereby the disclosure of performance or accounting information (Monteduro, 2017), which will be a key element in this study.

Jensen and Meckling (1976) describe the agency relationship as a contract between a principal and an agent. The principal engages with the agent to perform a service and therefore delegates some authority regarding decision making to that agent (Jensen & Meckling, 1976). This relationship can be identified in many different contexts, between public officials such as managers and politicians, and citizens such as voters, regulators, and citizenry groups. In this case, the citizens are the principal, and the public officials are the agent (Martí et al. 2012).

The foundational assumption made in the agency theory is that the interest of the principal and the agent diverge (Hill & Jones, 1992). Since both parties are motivated by self-interest, it causes agency problems as the agents will pursue objectives that may not align with the principal's objectives (Monteduro, 2017). The obvious solution to reduce this divergence in the goal alignment is for the principal to monitor the agent to limit opportunistic behavior (Hill & Jones, 1992). Monitoring the agent will lead to certain costs for the principal (Monteduro, 2017). Another potential solution in some relationships is that the agent guarantees that they will not deviate from the principal's goals or be compensated if they do so. This guarantee comes in spending resources usually called bonding costs (Hill & Jones, 1992; Monteduro, 2017). However, all the divergence

between the agents' and the principals' objectives can not be eliminated in these relationships, even though monitoring costs and bondings costs. The divergence that could not be eliminated is defined as the residual loss. The sum of the principal's monitoring costs, the agent's bonding cost, and the residual loss are identified as the agency cost (Hill & Jones, 1992; Monteduro, 2017).

These agency costs will increase the more information asymmetry there is in the relationship. This information asymmetry occurs when the agents have more information accessible than the principals (Amagoh, 2009). When looking at the public sector, there is information asymmetry regarding the public organizations' performance. The agents, service providers, and public officials hold all the information and have the power to decide what type of measurement system they want to use. On the other hand, the principles are mainly interested in the results, the outcomes, and they need this information to monitor the agents (Monteduro, 2017). With this theoretical ground, the agency theory can describe why public organizations disclose outcome measures. They need to reduce the information asymmetry between them and the principals and consequently reduce agency costs. The agency theory provides a financial explanation for outcome measures in external reporting. In short, public organizations can reduce agency costs by disclosing outcome measures in external reporting. How much that will be disclosed is determined by the degree of the information asymmetry and how effective the outcome measures are in reducing that asymmetry (Monteduro, 2017).

## 2.3 Organizational Information Processing Theory

Organizational research has for a long time had an interest in environmental uncertainty and how organizations respond to these uncertainties (Galbraith, 1974; Lawrence & Lorsch 1967). Galbraith (1974) describes uncertainty as the difference between the information processed and the amount of information needed to perform a task. This concept is the grounding for information processing, meaning how data is stored, gathered, transformed into information, and communicated in the organization (Monteduro, 2017). Duncan (1972) argues that the level of uncertainty depends on the level of complexity. When organizations become more complex, more information will likely be needed to make the "right" strategic decision. Complexity in this sense could mean having an extensive decision-making process with many horizontal lines within the organizational structure (Monteduro, 2017).

The organizational information processing theory becomes relevant as it dwells deeper into how organizations deal with uncertainty (Monteduro, 2017). Galbraith (1974) brings forth a concept to deal with uncertainty by creating a vertical information system, for example, a performance measurement system. This system can make information more easily accessible and manageable as it improves the information flow, and therefore enhances the organization's ability to process the information (Galbraith, 1974). Johnsen (2005) goes further with Galbraith's concept from a public sector perspective and states that performance measurement is not that well developed as it needs to be considered the importance of dealing with uncertainty. However, Van Helden and Johnson (2002) studied this matter and argued that uncertainty on performance measurement has an unambiguous relationship. The more uncertainty there is, the more likely it is that a performance measurement system exists within the organization (Van Helden & Johnson, 2002).

From a public sector perspective, an increase in uncertainty will result in public organizations improving their capacity to process information by developing vertical information systems, such as performance measurement systems (Monteduro, 2017). Heinrich (2002) strengthens this by stating the importance of performance measurement information in the public sector for the decision-making process. When dealing with a high degree of uncertainty, public organizations will have more significant incentives to measure outcomes and report that information as well (Monteduro, 2017).

Monteduro (2017) explains that this is based on the assumption that organizations will select the best solution for their organization, in this case, to measure performance as outcome measures considering the high degree of uncertainty they are dealing with. If the best solution is not chosen, negative consequences on their performance will likely follow (Monteduro, 2017). However, an organization might of its own accord not choose the best solution. In situations of high uncertainty, actors such as managers or politicians might not want to disclose their performance measures in fear of exposing themselves if they are not meeting their targets. This would, however, only be sustainable in a short-term perspective. In the medium to long term perspective, a lack of information regarding performance measures would be viewed negatively by the stakeholders and could lead to difficulties since specific dependencies from stakeholders are vital for success and



survival (Monteduro, 2017; Morsing & Schultz, 2006). With time, actors such as managers or politicians will be induced to report measured outcomes due to democratic processes and political competition (Monteduro, 2017).

## 2.4 Institutional Theory

The institutional theory has become a prominent theory used to explain how individuals and organizations take action (Dacin et al. 2002). The theory has also been used during recent years to explain the implementation and usage of performance measurement systems (Brignall & Modell, 2000). The basis for the institutional theory is that organizations exist in an institutional environment that delimits and defines their social reality (Scott, 1987). Organizations in this environment are trying to gain legitimacy in order to survive. Organizations can do so by structuring themselves to meet the institutional demands and forces, coming through public opinions, laws, and knowledge from professions and educational systems (Meyer & Rowan, 1997). This suggests that institutional forces and demands may be a key determinant for organizational structuring (Monteduro, 2017).

These institutional forces and demands from different sources, mainly the professions and state, can lead to institutional isomorphism, meaning homogeneity among organizational structures (DiMaggio & Powell, 1983). Institutional isomorphism can be categorized into three categories: coercive isomorphisms such as reporting requirements and law, mimetic processes such as the propensity to copy the organizational structure of highly successful organizations, and normative pressures such as pressure from professions (DiMaggio & Powell, 1983). Frumkin and Galaskiewicz (2004) found that all these three types of isomorphism are more susceptible to organizations within the public sector than organizations in the private sector. The institutional theory can explain the implementation and usage of outcome measures as an organization trying to meet the demands and forces from the institutional environment. Therefore, the theory suggests that it is more likely that public organizations report and disclose outcome information if that is required by external authorities, or by legislations of some kind (Monteduro, 2017).

## 2.5 Contextual factors explaining the disclosure of performance measures in the public sector

The following section will suggest certain contextual factors as determinants for disclosing and reporting performance measures in the public sector.

### 2.5.1 Organizational Size and Complexity as Determinants

As previously mentioned, municipal groups within Swedish municipalities have grown and become more complex (Carlsson et al. 2020). Ríos et al. (2013) found that larger public organizations also have more significant information asymmetry between their principals and agents. It becomes rather self-evident as larger organizations are more difficult to monitor and evaluate regarding their performance. Skelcher (2000) also explains that the number of parties involved in the group increases the complexity, especially since public organizations are intrinsically complex. Large-scale organizations are also more likely to have a more complex value chain with many different suppliers and partners. All these different relationships make it more likely for conflicts to arise. Therefore the agency theory can assume that organizational size increases information asymmetry (Monteduro, 2017). Since there will be a high degree of information asymmetry, there will also most likely be a high demand from the principals to disclose certain information to reduce this asymmetry. Larger organizations, therefore, also have more significant incentives to disclose information to reduce information asymmetry (Monteduro, 2017).

Saliterer and Korac (2013) state that organizational size is related to uncertainty. Donaldson (1996) explains that as organizations grow in size, they need to deal with the increase in complexity and uncertainty, which could mean structural changes. As Ducan (1972) argued, the level of uncertainty will depend on the level of complexity. As an organization becomes more complex, the organization will more likely need additional information to deal with the complexity (Monteduro, 2017). This leads to an increase in uncertainty, as the difference between the information processed and the information needed to perform a task increases. The larger an organization becomes, the more complex it usually is as well, since additional organizational layers will be added. With those additional organizational layers, uncertainty also increases (Monteduro,

2017). This aligns with Galbraith's (1974) information processing theory that explains how an increase in organizational size will require the organization to improve its capacity to process information by developing vertical information systems, such as a performance measurement system. A reasonable hypothesis is that organizational size may be a determinant of why organizations establish performance measures, as they want to deal with the increase in complexity and uncertainty (Monteduro, 2017).

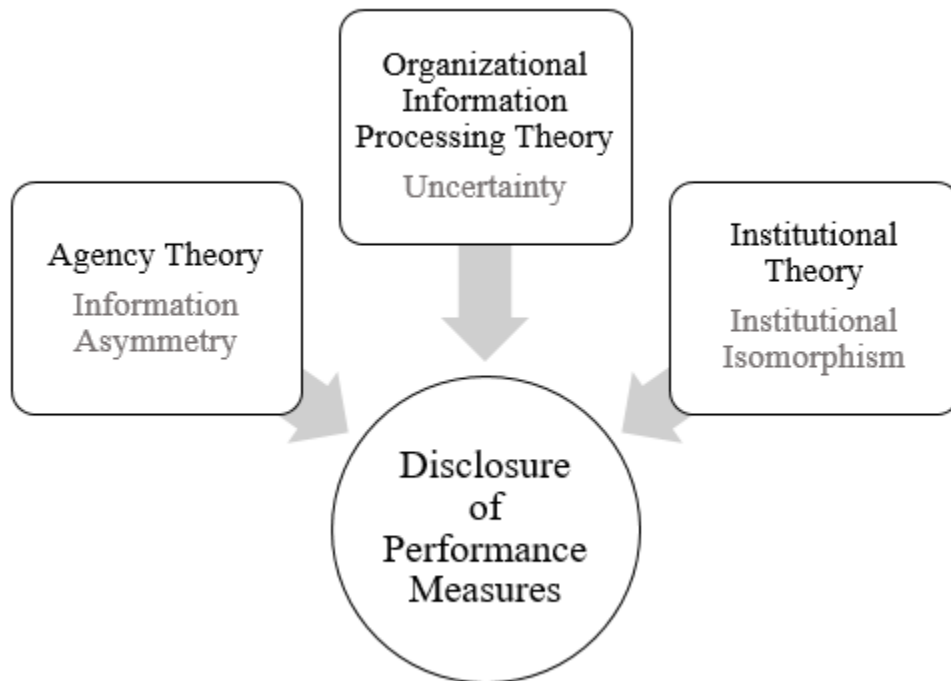
From an institutional theory perspective, the hypothesis still holds. As organizations grow in size, the pressure on public organizations to disclose certain information regarding performance increases. The institutional theory suggests a positive relationship between organizational size and the disclosure of information regarding performance (Rodríguez Bolívar et al. (2013). One practical example of this is how mass media examines and scrutinizes larger organizations much more closely than smaller organizations (Serrano-Cinca et al. 2009).

### 2.5.2 Legislation as a Determinant

The institutional theory suggests another determinant for the disclosure of performance measures. DiMaggio and Powell (1983) presented three different categories of institutional isomorphism, and this study focuses on the coercive pressure categorization that is exerted by regulators and lawmakers. Previous studies have emphasized that legal requirements are often behind the implementation of performance measures within organizations (Martí et al. 2012; Cavalluzzo & Ittner, 2004). For example, in many Southern European countries with a legalistic administrative culture, it has been shown that regulation has an essential role regarding the disclosure of performance measures (Martí et al. 2012). These legal requirements regarding the disclosure of performance measures are used to force organizations to change their behaviors and reveal information. The legal requirements work as an inducing factor (Monteduro, 2017). Since public organizations need the support of the regulators and lawmakers, they try to adhere to these demands and forces to gain legitimacy. One potential risk with this concept is that the public organizations only adopt and implement the legal mandates formalistically (Cavalluzzo & Ittner, 2004).

One crucial aspect to consider is explicitly in the legislation. The level of regulation can heavily differ, and it needs to be considered if the legislation is a requirement or more subjective with room for interpretation. The institutional theory suggests that public organizations will more likely measure and report performance if there is coercive pressure, like explicit legislation (Monteduro, 2017).

## 2.6 Theoretical Framework



*Figure 1: Theoretical framework*

### **3. Methodology**

*In the following chapter, the authors will present the methodology that has been used in this thesis. The chapter will include a description of the scientific approach used, the research design, the work process, the data sources, the data collection, the variables, the population, the test statistics, and the research quality in terms of validity and reliability. Finally, the authors will critically reflect on the choices made regarding the aspects mentioned above.*

#### **3.1 Scientific Approach**

This thesis utilized a quantitative approach to test theories and hypotheses to explore variables using numerical and categorical data. The data was collected through instruments and, after that, analyzed and interpreted with statistical tests. Another commonly used scientific approach is a qualitative one that focuses on words and images instead of numerical data. However, the qualitative approach is not used to test theories (Bell et al. 2019). In regard to the purpose of the thesis and the aim to examine the relationship between variables, the quantitative approach was chosen. A qualitative approach might have been beneficial for the thesis as it could have provided the authors with valuable insights and individual perspectives that could garner deeper knowledge. Nevertheless, it was decided to not include qualitative data due to the time limit and scope of the thesis, and the prioritization to achieve a holistic perspective of all the municipalities in Sweden.

According to Bell et al. (2019), a deductive approach is suited to be combined with the quantitative approach as it focuses on testing the findings from academic literature and theory. The opposite of a deductive approach is an inductive approach that aims to derive new theories and concepts by analyzing cause and effect relationships, which makes it a mismatch with the quantitative data that aims to test already existing academic literature and theory. Therefore, it becomes apparent that a deductive approach should be combined with a quantitative method.

#### **3.2 Research Design**

The research design is the foundation for the structure and data collection method used to address the research questions adequately. The research design can be categorized as a case study, a longitudinal study, and a cross-sectional study design (Bell et al. 2019). This study used a cross-

sectional study design as it was the most suitable method to achieve the purpose of this thesis. A longitudinal study design would not be ideal considering the time limit of the project. A case study design would also not be suitable since the aim was to have a holistic perspective of all the municipalities in Sweden. In contrast to a cross-sectional study design, a case study design would only focus on observations from a single municipality. The cross-sectional design would allow for data from many different individuals, in this case, municipalities, to be analyzed from a single point in time and would not be as time-consuming as the longitudinal study design (Bell et al., 2019).

With a cross-sectional study design chosen for the structure and data collection method, one further decision needed to be made to have a complete research design. That decision referred to the appropriate research method. Some broad classifications of quantitative research methods are descriptive research, experimental research, and causal-comparative research (Williams, 2007). This study utilized a combination of descriptive and causal-comparative research methods. The descriptive research method was used to describe certain variables regarding the municipalities on an observational basis. After that, the causal-comparative research method was implemented to examine how the independent variables affect the dependent variable (Williams, 2007)

### 3.3 Work Process

The authors' quantitative design to achieve the project's objectives began with observations about practical and theoretical purposes to further investigate an unknown subject. After that, the authors studied the current theory surrounding the problem to establish reasonable hypotheses as explanations for their observations. The authors made several predictions based on the hypotheses and formulated a plan to test the predictions. Thereafter, data was collected and processed through statistical tests in order for the authors to verify the findings. Conclusions could after that be made and presented in accordance to the readers.

### 3.4 Data Sources

To achieve the purpose of the study and answer the research questions, data needed to be collected. Easterby-Smith et al. (2018) explain that collecting data needed to answer a research question can be based on primary and secondary data sources. Primary data refers to information that the

researcher directly collects, while secondary data is information that already exists in the form of electronic resources or publications. The authors of this study used primary data sources to achieve the purpose of the study and to answer the research questions.

### 3.4.1 Primary Data

The primary data was collected using a quantitative, deductive, and cross-sectional methodology, which consisted of three documents. The first document was a regulatory document regarding guidelines for good financial management, which Swedish municipalities must disclose under the Local Government Act (2017:725). The second document was a budget document. The final document was an annual report. These three documents are regarded for all the 290 municipalities in Sweden.

### 3.4.2 Literature Search Strategy

Another part of the data consists mainly of academic literature used to establish a theoretical framework, described earlier in section 2. *Theory*. In order to find adequate literature, specific databases, and search engines were used. These databases and search engines made it possible for the authors to quickly access large amounts of information and at a low cost.

In this study, the main search engines used were Google Scholar and LUBsearch. One advantage of Google Scholar is that it is easily and quickly accessible and provides the user with an overview. Another advantage is the filtering tool available in the search engine, making it possible to rank the results according to relevance and date. Furthermore, LUBsearch was also used as a search engine. LUBsearch is Lund University's database that all their students can access through their login credentials. One benefit of using LUBsearch was their filtering system that allowed the user to choose only peer-reviewed articles, which helps the authors determine the quality of the articles. Except for the search engines and databases used, the authors received recommendations from their supervisors. The recommendations were further utilized by a snowballing search technique as relevant authors and citations were screened for additional information. The snowballing search technique was also utilized in general in order to find relevant academic articles.

The following keywords were mainly used in the search for relevant and adequate information:

- “Public organizations” and “performance measurement”
- “Disclosure of Performance measurement” and “Determinants”
- “Agency Theory” and “Organizational Information Processing Theory” and “Institutional Theory”

## 3.5 Data Collection Method

As mentioned earlier, the primary data consisted of three documents, the regulatory document regarding guidelines for good financial management, the budget statement, and the annual report. In the following section, the authors will describe how these documents were collected and how they were analyzed.

### 3.5.1 Guidelines for Good Financial Management

The regulatory document regarding guidelines for good financial management is a document that refers to the municipality act requiring councils in respective municipalities to establish guidelines for good financial management. The authors of this study used these documents to determine whether or not the guidelines also refer to the municipal group within that specific municipality. This was later used as a proxy to determine if the municipality, under the Local Government Act (2017:725), regarded the municipal group in their financial management.

The regulatory document regarding guidelines for good financial management was rather difficult to access through search engines and databases. Google was the leading search engine used, and through it, the authors of this study were able to find the regulatory document for some municipalities. Each municipality has its website with databases for different types of public documents. However, the regulatory document regarding guidelines for good financial management could usually not be found in those databases. Since search engines and databases were of little to no success, the authors instead emailed the finance department of the remaining municipalities where the regulatory document could not be found.

### 3.5.2 Budget Statement

The budget for each municipality was used to determine if there were financial or non-financial goals stated for the municipal group. The budget could usually be found through search engines,



such as Google, or through the municipality's database found on their website. If the search engine and database were of no success in finding the budget, the authors emailed the municipality and asked for the document. The authors used the latest budget statement available.

### 3.5.3 Annual Report

The annual report was used as a complementary document with a similar purpose as the regulatory document regarding guidelines for good financial management. The annual report contained a section called "Good Financial Management". In that section, the authors of this study could identify whether or not a municipal group perspective existed. Like the budget, the annual report could be found through search engines such as Google and databases found on the municipality's website. The annual report of 2019 was used considering the data collection was done at the beginning of March 2021.

### 3.5.4 Data from Official Registries

In order to define and measure the variables which will be covered in section 3.7 *Dependent variable* and 3.8 *Independent variables*, the authors of this study collected data from Kolada and Statistics Sweden. Kolada is a free and open database owned by Swedish Municipalities and Regions, with information on all the municipalities and regions in Sweden (Kolada, 2021). Statistics Sweden is a governmental agency that produces official statistics (Statistics Sweden, 2021)

## 3.6 Population and Sample

The term population refers to the whole set of entities that the researcher wishes to conclude. The term sample refers to a subset of those entities within the population (Easterby-Smith et al. 2018). The population in this study is the municipalities in Sweden. The authors of this study wanted to have a holistic perspective when addressing the research questions and therefore chose to include all municipalities in Sweden in the data. Therefore, the entire population was included in the study, hence making sampling not needed.

### 3.7 Dependent variable

As mentioned in *1.2 Problem statement*, there is an increasing demand on public organizations to set outcome indicators (Boyne & Law, 2005). For Swedish municipalities, the Local Government Act (2017:725) requires municipalities to define both financial and non-financial goals in their budget statements. Like previously mentioned, it is not clear whether Swedish municipalities consider this legislation with the municipal group perspective in mind or if they only consider the municipality (Haraldsson, 2021). Because this part of the legislation is closely related to outcome indicators, the premise of this study assumed that outcome indicators for the municipal groups are reported if the municipalities report either financial or non-financial goals for municipal groups in their budget statements.

To answer the second research question presented in section *1.3 Purpose and Research Questions: "Is the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities associated with contextual factors such as size, complexity, and regulation?"*, one must define which of the Swedish municipalities that report financial or non-financial goals for the municipal group. As previously mentioned, these 290 budget statements were gathered either through the municipalities' websites or through email if they could not be accessed online as part of the data collection process. In order to measure this variable, 290 budget statements were analyzed, and the value was measured as a dummy variable on a categorical scale. If a specific municipality did not report any goals or targets for the municipal group that were either financial or non-financial, the value was marked as a "No" = 0. If they did, the value was marked as a "Yes" = 1.

### 3.8 Independent variables

Based on the previous research mentioned in section *2. Theory*, this section aims to define the independent variables chosen to investigate the research questions. Additionally, hypotheses will be presented regarding the independent variables based on the theoretical framework.

### 3.8.1 Size and relative size

Previous empirical evidence shows that larger-sized public organizations have a greater likelihood of reporting and disclosing outcome indicators than smaller ones (Monteduro, 2017). However, previous research has not considered if this applies to the municipal groups in Swedish municipalities. As previously mentioned, the theoretical framework behind size as a determinant for reporting outcome measures has been explained by the increased information asymmetry, uncertainty, and institutional isomorphism (Ríos et al. 2013; Monteduro, 2017; Saliterer & Korac, 2013; Galbraith, 1974; Rodríguez Bolívar et al. 2013). Size as a determinant can be linked back to the three theories presented, the agency theory, the organizational information processing theory, and the institutional theory.

To test if similar correlations can be drawn, the authors of this study used *the amount of fixed assets for the municipal group* (both the municipal companies and the municipality) as an independent variable as a proxy for size. The data used to measure this variable was gathered from the Kolada database and uses numbers from 2019 in SEK. To conceptualize this, the following hypothesis was established:

*H1 = When the fixed assets in the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

However, since the amount of fixed assets in the municipal group may be correlated to other factors such as the sheer size of the municipality (for example, the population), a relative measure of size was also included as an independent variable. The logic behind this is that a municipality can be large (e.g., in inhabitants, employees, and assets) but have significantly smaller municipal companies under its ownership. In a reverse example, a small municipality (e.g., in inhabitants, employees, and assets) may have significantly larger municipal companies under its ownership in relation to its size. To more accurately measure the magnitude and size of the municipal companies, the authors chose to include the following measuring alternative:

$$\frac{\text{Size of municipal companies}}{\text{Size of municipal group}} \quad (\text{Size of municipal group} = \text{size of municipal companies} + \text{size of municipality})$$

To estimate the relative size of the municipal companies to the municipal group, the following calculations were made for each municipality (with data gathered from Kolada in 2019):

1. *Fixed assets reported in municipal group - Fixed assets reported in municipality*  
= *Fixed assets in municipal companies*
2. 
$$\frac{\text{Fixed assets in municipal companies}}{\text{Fixed assets in municipal group}} = \frac{\text{Fixed assets in municipal companies}}{(\text{Fixed assets in municipal companies} + \text{Fixed assets in municipality})}$$

The ratio:  $\frac{\text{Fixed assets in municipal companies}}{\text{Fixed assets in municipal group}}$  shows the municipal companies' size concerning the municipal group of a specific municipality. It can be used as a percentage point to explain the relative size from 0 to 100. The higher the percentage, the larger the municipal companies are concerning the municipal group (in terms of their fixed assets). For example, suppose a municipality has a ratio of 0,2 or 20 percent. This indicates that 20 percent of the fixed assets in the municipal group belong to the municipal companies, whereas the other 80 percent belong to the municipality. If the ratio is 0 percent, it would essentially mean that there are no municipal companies in existence, only the municipality. On the other hand, if the ratio is 0,95 or 95 percent, only 5 percent of the fixed assets in the municipal group belong to the municipality. In contrast, the other 95 percent belongs to other legal entities. In practice, this means that as the value of the ratio increases, the larger the size of the municipal companies are in relation to the municipal group. In order to test if the relative size of the municipal companies show similar results to previous empirical evidence on the effect of size in public sector organizations to report outcome indicators, the following hypothesis was established:

*H2 = When the fixed assets in the municipal companies in relation to the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

### 3.8.2 Complexity

As previously mentioned, complexity in governmental organizations increases when the number of parties involved in its operations increases (Skelcher, 2000). This is also related to the previous theories covered in sections 2.2 *The Agency Theory*, and 2.3 *The Information Processing Theory*,

where more complex organizational structures increase the uncertainty, but also the information asymmetry, and therefore the demand for performance disclosures (Ducan, 1972; Monteduro, 2017; Galbraith, 1974).

In order to understand if complexity affects the likelihood of the municipal group to report outcome indicators, it is of interest to investigate the number of parties involved in the municipal group. To define and measure complexity as a variable, the authors of this study chose to look at the number of fully-owned subsidiaries for each municipal group, with data obtained from the Statistics Sweden, a Swedish government database responsible for gathering statistics in Sweden (Statistics Sweden, 2021).

Because the number of fully-owned subsidiaries may correlate to other factors, such as the sheer size of the municipality, a relative measure of complexity was added as an independent variable. The logic behind this was that larger municipalities may inherently own many municipal companies due to their size. Because of this, *the number of fully-owned subsidiaries in relation to the fixed assets of the municipal group* was included as an independent variable. As this relative measurement for complexity increases, so should the likelihood that the municipality reports and discloses financial or non-financial goals (outcome indicators) for the municipal group. The following hypothesis was formulated:

*H3 = When the number of fully owned subsidiaries in relation to the fixed assets of the municipal group increases, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

### 3.8.3 Legislation

Empirical evidence shows, and previous theories and literature suggest, that legislation and especially coercive pressure have a positive effect on the likelihood that organisations in the public sector disclose and report outcome based indicators (Monteduro, 2017; Cavalluzzo & Ittner, 2004; Martí et al. 2012). Previous literature and studies emphasize that legal requirements are often behind the reporting of performance measures within organizations (Cavalluzzo & Ittner, 2004; Martí et al. 2012). As mentioned previously in chapter 2. *Theory*, this phenomenon is captured and

described by the Institutional theory that can be used to explain the implementation and use of performance measurement systems (Brignall & Modell, 2000).

For this study, all observed organizations are municipalities, which means they all operate and govern under the same legislation, the Local Government Act (2017:725). Therefore, if any comparisons between the different municipalities are to be made, there needs to be another way to measure legislative pressure. Even though the Local Government Act (2017:725) is legislation all Swedish municipalities must follow, the guidelines and local directives for each municipality are decided by the city council of each municipality (Swedish Municipalities and Regions, 2021). The city council is legally required to follow the directives from the government (such as the Local Government Act (2017:725)). However, the city councils that interpret this legislation have plenty of freedom to make their interpretations and local directives (Swedish Government Offices, 2020). These local directives are then considered rules that stakeholders within a municipality are required to follow. In practice, this means that municipalities can have different local legislative pressure in their municipal groups despite being governed under the same Local Government Act (2017:725).

To account for legislative pressure, the authors measured to what extent municipalities in Sweden consider the Local Government Act (2017:725) for good financial management to account for the municipal group perspective in their financial communication. This variable was based on the findings in the regulatory document covered in section 3.5.1 *Guidelines for Good Financial Management*. It is a categorical variable, with only two possible values, “Yes” or “No”, and has 290 different observations based on the total number of Swedish municipalities. The process of determining the value of this variable was to analyze the content of the regulatory document regarding guidelines for good financial management for every one of the 290 municipalities in Sweden. The value was converted as a dummy variable with “Yes”=1, and “No”=0. The assumption was that if the city council definition includes the municipal group perspective in their guidelines for good financial management (under the Local Government Act (2017:725)), it should be more likely to report financial or non-financial goals for the municipal group. The hypothesis was established as the following:

*H4 = When the municipality has implemented guidelines for good financial management for the municipal group, it is also more likely to disclose and report financial or non-financial goals for the municipal group.*

## 3.9 Summary of Variables & Hypotheses

The following section summarizes the outline of the variables and hypotheses that was used to answer the research questions covered in section *1.3 Purpose and Research Questions*.

### 3.9.1 First Research Question

In order to answer the first research question as mentioned in *1.3 Purpose and Research Questions*, the descriptive values of the independent variable in Hypothesis 4 (H4) was used to determine to what extent Swedish municipalities report guidelines for good financial management for the municipal group.

### 3.9.2 Second Research Question

Figure 2 summarizes the hypotheses and variables used to answer the second research question, as mentioned in *1.3 Purpose and Research Questions*.

Hypothesis	Proxy for	Independent variables	Type	Dependent variable	Proxy for	Type
H1	Size	Fixed assets in municipal group	Continuous	Reporting financial or non-financial goals for the municipal group	Reporting outcome based indicators	Categorical
H2	Relative Size	Fixed assets in municipal companies in relation to the municipal group	Continuous			
H3	Complexity	The number of fully owned subsidiaries in relation the fixed assets in municipal group	Continuous			
H4	Legislation	Implemented guidelines for good financial management for the municipal group	Categorical			

Figure 2: Variables to be used to answer Research Question Two and Hypotheses 1-4.

The second research question was answered by testing the following hypotheses:

*H1 = When the fixed assets in the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

*H2 = When the fixed assets in the municipal companies in relation to the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*



*H3 = When the number of fully owned subsidiaries in relation to the fixed assets of the municipal group increases, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

*H4 = When the municipality has implemented guidelines for good financial management for the municipal group, it is also more likely to disclose and report financial or non-financial goals for the municipal group.*

## 3.10 Test Statistics

The following section will present the statistical tests that have been conducted by the authors in order to answer the two research questions.

### 3.10.1 Control Variables

In order to test the hypotheses mentioned in *3.9 Summary of Variables & Hypotheses*, statistical tests were performed, which will be covered in *3.10.2 Logistic Regression*. To test for relationships between the variables, it is essential to consider the impact of other variables that have not been taken into consideration in the study (Mingxiang, 2021). If not, there is a risk of concluding relationships between variables caused by something else (also known as spurious relationships). To avoid this, the authors of this study chose to include three control variables to minimize this risk. The choice of control variables was based on the assumption that the independent variable *Fixed assets in municipal group*, and *Fixed assets in municipal companies in relation to the municipal group* may be connected to certain characteristics of the municipality, such as its size or geography. Furthermore, since the dependent variable is related to financial performance, the authors included a financial KPI as a control variable to strengthen the reliability of the statistical tests results. With these considerations, the following control variables were selected:

- Population of the municipality
- Population density (inhabitants per square kilometer)
- Return on fixed assets in municipal group

The data for all three control variables were gathered from Kolada and Statistics Sweden databases and use numbers from 2019 (Kolada, 2019a; Kolada, 2019b; Kolada, 2019d; Statistics Sweden, 2019b).

### 3.10.2 Logistic regression analysis

In order to test the hypotheses of this study, the statistical tests were conducted by using IBM's SPSS software. At first, bivariate correlation analysis was used to analyze differences in the outcome of the dependent variable for each independent variable. Secondly, logistic regression analysis was used to study variation in the dependent variable using all independent variables simultaneously. The bivariate correlation analysis was conducted via a Pearson's test, determining if a correlation exists between the dependent and independent variables. The bivariate analysis checks for correlations to the dependent variable but does not consider whether the independent variables correlate (Knapp, 2018; Pallant, 2003). Therefore, the bivariate analysis cannot determine if one independent variable makes a unique statistically significant impact on the dependent variable.

On the other hand, logistic regression is a statistical test that assesses the impact a set of independent variables have on a dependent variable. Therefore, logistic regression can predict if any independent variables make a unique statistically significant impact on the dependent variable. In this study, the dependent variable was whether or not a municipality reports financial or non-financial goals for the municipal group, and the independent variables were the contextual factors.

One requirement for logistic regression is that it predicts the outcome of a categorical variable (with only two possible outcomes) by one or several independent variables that can be either continuous or categorical (Knapp, 2018). Since the dependent variable in hypotheses 1-4 consists of categorical values with only a "Yes" or "No" alternative for the outcome, it was justified to use this particular statistical test. Similar studies where the outcome variable was binary also show usage of the logistic regression model, which further justified it as a statistical test for this study (Glenngård et al. 2011; Monteduro, 2017). Since logistic regression analysis in SPSS allows for the testing of multiple independent variables at once, all four hypotheses were tested simultaneously while also including control variables to mitigate the effect of spurious

correlations. In order to determine if any of the independent variables make a unique impact on the dependent variable, the study used a significance level of 0.05, with a corresponding confidence interval of 95 percent (Greenland et al. 2016). The outline of the variables can be seen in Figure 3.

Independent variables	Proxy for	Type	Dependent variable	Proxy for	Type
<i>Fixed assets in municipal group</i>	Size	Continuous	<i>Municipality disclose and report financial or non-financial goals for the municipal group (Yes/No)</i>	Reporting outcome indicators	Categorical
<i>Fixed assets in municipal companies in relation to the municipal group</i>	Relative Size	Continuous			
<i>Number of fully owned subsidiaries in relation to the the fixed assets in municipal group</i>	Complexity	Continuous			
<i>Municipality reports guidelines for good financial management for the municipal group (Yes/No)</i>	Legislation	Categorical			
<i>Population in municipality (Control variable)</i>	Size	Continuous			
<i>Population Density (Control variable)</i>	Size	Continuous			
<i>Return on fixed assets in municipal group (Control variable)</i>	Financial performance	Continuous			

Figure 3: Variables tested in the logistic regression model

### 3.10.3 Assumptions of the Logistic Regression

In contrast to linear regression, logistic regression does not make many of the critical assumptions that linear regression models do, such as normality, error terms, and homoscedasticity (Schreiber-Gregory, 2018). Despite this, some assumptions in logistic regression need to be tested and validated before testing the variables. These assumptions include the (1) appropriate outcome structure, (2) observation independence, (3) a minimum sample size, and (4) absence of multicollinearity (Schreiber-Gregory, 2018; Knapp, 2018; Pallant, 2013)

#### 3.10.3.1 Appropriate outcome structure

Logistic regression requires the dependent variable to be categorical with only two outcome options, whereas the independent variables can either be continuous or categorical (Schreiber-Gregory, 2018; Knapp, 2018; Pallant, 2013). The dependent variable in this study only had a “Yes” or “No” alternative (being if the municipality reports financial or non-financial goals), which fulfilled the requirement for the dependent variable. The independent variables tested only consist of categorical or continuous variables, which also fulfills the requirement. As a result, this assumption was not needed to be tested further.

#### 3.10.3.2 Observation independence

The assumption of observation independence in logistic regression requires the variables to consist of unique observations, which means two or more variables cannot consist of the same data. All variables included in the logistic regression have unique data. As a result, this assumption was not needed to be tested further as it is considered to be fulfilled (Schreiber-Gregory; Pallant, 2013).

#### 3.10.3.3 Minimum sample size

Knapp (2018) argues that the minimum sample size required for the logistic regression depends on the amount of categorical and continuous independent variables being tested. The sample size of this study was 290 observations, which means that the minimum sample size required could not be larger than 290. For every continuous independent variable, it requires at least ten observations. For every categorical independent variable, the minimum sample size is calculated by:

$$(number\ of\ possible\ possible\ outcomes - 1) \times 10 \text{ (Knapp, 2018).}$$

In order to determine if the variables included in the logistic regression model fulfilled this requirement, a manual calculation was made.

#### 3.10.3.4 Multicollinearity

One other assumption of logistic regression is that there should not exist high multicollinearity between the independent variables. Multicollinearity is a phenomenon that occurs when independent variables are highly correlated with each other. This means that the logistic regression cannot determine if one specific independent variable can solely predict the outcome of the dependent variable if the independent variables themselves are highly affected by each other. (Knapp, 2018; Pallant, 2013). In order to mitigate the existence of high correlations, a Pearson's test was performed (Knapp, 2018; Pallant, 2013), in combination with checking the Variance Inflation Factor (VIF) (Pallant; 2013; Huizingh, 2007) between the independent continuous variables. The Pearson test, also known as bivariate Pearson correlation, creates a correlation coefficient ( $r$ ), which measures the direction and the strength of linear relationships between two variables. If the correlation coefficient is close to  $\pm 1$ , it indicates a strong negative or positive correlation to the other variable (Kent State University, 2021). There is no universally accepted rule among statisticians for when the coefficient value should be accepted to mitigate multicollinearity in logistic regression, but the rule of thumb is usually inside the range of  $-0.7 < r < 0.7$ ,  $-0.8 < r < 0.8$ , or  $-0.9 < r < 0.9$  (Knapp, 2018; Pallant, 2003). This study chose a cutoff value of  $\pm 0.7$ , which means that independent variables with a correlation coefficient outside the range of  $-0.7 < r < 0.7$  were excluded from the logistic regression model.

Furthermore, Pallant (2013) argues that one can further strengthen the assumption of no multicollinearity by checking the Variance inflation factor (VIF) in SPSS. If two independent variables have a VIF value higher than 10, one of the variables should be excluded from the logistic regression model (Pallant 2013; Huizingh; 2007). The assumptions that were tested prior to the logistic regression can be seen in Figure 4.

Assumptions	Test that was used	Requirement
Minimum sample size required	Calculate manually based on number and types of variables	>290 observations
No multicollinearity	Pearman's Test & VIF-value	$-0.7 < r < 0.7$ & $VIF > 10$

*Figure 4: Summary of assumptions tested for the logistic regression.*

### 3.11 Research Quality

Validity and reliability are two main criteria used when evaluating the quality of the research study (Bell et al. 2019). Since this study used a quantitative approach the measurements of the numerical data is of high importance. The foundation for the conclusions made in this thesis were solely based on those numbers. If these measurements would be of low quality, it could lead to misinterpretations and falsifications of the results. This section will therefore address the potential risks and shortcomings of this study and explain how the authors actively took steps to minimize them and ensure a high research quality regarding validity and reliability.

#### 3.11.1 Validity

Validity can be categorized as either external or internal. External validity refers to the extent to which the study can be generalized and applied in other contexts (Bell et al. 2019). There are four methods, according to Mohajan (2017), that can be used to increase the external validity of a study, a heterogeneous sample, an appropriate sampling strategy, ensuring replicability by an adequate description of the study, and by applying non-reactive measures. Since this study used the total population of the entities that the authors wanted to draw conclusions about, a sampling strategy was never needed. The first two methods described by Mohajan (2017) are therefore not addressed. The third method addressing the need to ensure replicability by an adequate description of the study was implemented by the authors as they thoroughly described and documented the entire research process, allowing other researchers to replicate the study and applying it in other contexts. The fourth method regarding non-reactive measures applies in this study. The participants, the finance departments contacted through email, of this study were aware that the document was needed for a study. However, their behaviour could not affect the measures since the document

was the basis for the data, not their response. It can therefore be said that a non-reactive measurement approach was applied in this study.

Internal validity refers to the degree of which the researcher can empirically derive statements regarding the relationship between the variables (Bell et al., 2019). The authors dealt with this through statistical testing.

### 3.11.2 Reliability

Reliability refers to the consistency of the results using a certain method and instruments (Bell et al. 2019). In other words, reliability is the degree to which the results can be repeated using the same method and tools. Gravetter and Forzano (2009) explain three threats to reliability; changes in the participants, changes in the environment, and errors originating from the researcher. Changes in the participants are of no danger in this study since the participants do not influence the data. Changes in the environment may pose a threat to the reliability of the study. The documents used in this study are time-related, and with time the municipalities will update these documents, and they will release new yearly documents that may change the results. Errors that originate from the researcher can decrease the reliability of the study. One primary reason is human judgment that will usually always be a factor. As authors of this study, it was critical that the data was correctly interpreted and analyzed. All documents were therefore analyzed by both authors individually. The authors later compared the results to find deviations. If deviations were found, the authors of this study examined the documents it regarded together to find a proper interpretation.

### 3.11.3 Validation of Data

Apart from the measures taken regarding validity and reliability, the authors took another quality ensuring measure. As mentioned in section *1.4 Scope and Limitations*, the authors did this study in parallel with another research done in collaboration with The Department of Business Administration at Lund University as an inquiry for the Swedish Government Offices. The authors of this study had continuous meetings with the project leader for this inquiry to validate the empirical foundation. After all the data was gathered and summarized, the project leader went through the data collection to ensure its quality, considering it was to be sent to the Swedish



Government Offices and the importance of upholding Lund University's reputation. This process and collaboration with the project leader ensured the quality of the research.

### 3.12 Summary

As a summary of the methodological aspects considered in this research, it can be stated that the study has a quantitative and deductive research approach, and a cross-sectional research design. Primary data was the main data source in this study and was collected in order to answer the research questions. The primary data consisted of three documents, the regulatory document regarding guidelines for good financial management, the budget statement, and the annual report, that were collected for all Swedish municipalities. These documents were then analysed to determine to what extent Swedish municipalities report outcome indicators for the municipal group. Furthermore, data was collected through official registries, mainly through Statistics Sweden and Kolada. By using data from these official registries, independent variables were created as a proxy for contextual factors in the municipalities. These variables were then tested in a logistic regression model to investigate how they affect the likelihood of reporting outcome indicators.

## 4. Results

*This chapter will present the empirical data of this study, in conjunction with the statistical test results.*

### 4.1 Document collection

In total, 784 different documents were collected and analyzed. These consisted of 290 annual reports, 290 budget statements, and 204 regulatory documents regarding guidelines for good financial management. Out of the 204 regulatory documents, only 114 were found online, whereas the authors collected the other 90 through mail conversations with the respective municipalities. The missing 86 regulatory documents were a result of the following factors:

- 19 municipalities reported to not have any guidelines for good financial management at all. This was confirmed through mail conversations.
- 46 municipalities did not have any explicit regulatory documents regarding guidelines for good financial management, but referred to their budget statements or annual reports for this information.
- 19 municipalities did not have the regulatory document regarding guidelines for good financial management that could be accessed through the municipality's website, nor were they responsive to hand over these documents after multiple mail requests.

### 4.2 Financial or non-financial goals

When analyzing the 290 different budget statements, 66 municipalities report financial or non-financial goals for the municipal group. This is equivalent to 23 % of all the Swedish municipalities. Furthermore, 54 (19 %) municipalities report financial goals, and 23 (8 %) municipalities report non-financial goals for the municipal group. Also, 17 (6 %) municipalities report both financial and non-financial goals for the municipal group. Appendix 4 shows a detailed outline of the results of every municipality.

### 4.3 Guidelines for good financial management

When analyzing the 204 regulatory documents regarding guidelines for good financial management, 290 budget statements, and 290 annual reports, the following observations have been made:

- 27 municipalities (9 %) have guidelines for good financial management for the municipal group in their regulatory document.
- 11 municipalities (4 %) have guidelines for good financial management for the municipal group in their regulatory document and budget statement.
- 4 municipalities (1 %) have guidelines for good financial management for the municipal group in their regulatory document, budget statement and annual report.

Appendix 5 shows a detailed outline of the results based on guidelines for good financial management for the municipal group perspective.

### 4.4 Bivariate analysis results

A Pearson's test was conducted to check for multicollinearity between the independent variables before the logistic regression was run. In addition to checking for multicollinearity, the Pearson's test also determined if correlation exists between the dependent variable and any of the independent variables (also known as bivariate analysis). The results from the Pearson's test can be viewed in Appendix 1. The results indicate that there exists a significant positive correlation between the dependent variable *reporting of financial or non-financial goals in the municipal group* and the independent variables *fixed assets in municipal group*, *population in municipality*, and *assets in municipal companies in relation to municipal group*. These three independent variables have a correlation coefficient significant at the  $p=0.01$  level, which indicates with 99 percent confidence that there is a correlation between these independent variables and the dependent variable.

## 4.5 Logistic Regression Assumption Test Results

Knapp (2018) argues that the minimum sample size required for the logistic regression depends on the amount of categorical and continuous independent variables being tested. As can be seen in Appendix 2, the minimum required sample needed to be 70 observations. Because the sample size in this study constitutes 290 observations, the assumption for sample size in the logistic regression analysis was fulfilled.

To mitigate the existence of high multicollinearity between the independent variables, a Pearson's test was performed (Knapp, 2018; Pallant, 2013), in conjunction with checking the VIF value (Pallant, 2013; Huizingh; 2007) for all independent variables (See Appendix 1). The results showed two independent variables with correlation coefficients of  $r = 0.980$  in the Pearson's test, which was higher than the cutoff value for multicollinearity of 0.7. These independent variables were *Population of the municipality* and *total fixed assets in the municipal group*. In addition, these variables also had VIF values higher than 20, which was well above the cutoff value of 10. For this reason, high multicollinearity existed among these variables. To mitigate multicollinearity, the authors choose to remove the control variable *Population in the municipality* from the logistic regression model. The justification was that *Population in the municipality* as a variable was not part of any of the hypotheses since it was only a control variable.

## 4.6 Results from Logistic Regression Analysis

The authors performed the logistic regression analysis to assess the impact of the four independent variables on the likelihood that municipalities report and disclose financial or non-financial goals for the municipal group, hence testing hypotheses H1-H4. Like previously mentioned, the independent variables for each hypothesis were *Fixed assets in the municipal group* (H1), *Fixed assets in the municipal companies in relation to the municipal group* (H2), *Number of fully owned subsidiaries in relation to the the fixed assets in municipal group* (H3) and *municipality has implemented guidelines for good financial management for the municipal group* (H4). In addition, the authors added two control variables to strengthen the validity of the test. The total observations for each variable (in conjunction with calculations and references) that the authors tested in the

logistic regression model can be found in Appendix 6. The reader of this study can see the results for the SPSS logistic regression model in Figure 5.

<b>Variable</b>	<b>B</b>	<b>P-value</b>	<b>Odds Ratio</b>	<b>95% CI for OR</b>
<i>Fixed assets in the municipal group</i>	0,000	0.106	1.000	1.000 - 1.000
<i>Fixed assets in the municipal companies in relation to the municipal group</i>	2.669	0.001	14.442	2.954 - 70.411
<i>Number of fully owned subsidiaries in relation to the the fixed assets in municipal group</i>	-18.991	0.812	0.000	0.000 - 5.0644E+59
<i>Municipality reports guidelines for good financial management for the municipal group (Yes/No)</i>	0.164	0.731	1.178	0.463 - 2.997
<i>Population density (pop/km2) (Control variable)</i>	0.00	0.568	1.000	0.999 - 1.000
<i>Return on fixed assets in municipal group (Control variable)</i>	12.262	0.172	211424.606	0.005 - 3.777E+12
<i>Constant</i>	-2,892	0.000	0.055	

*Figure 5: Results of the logistic regression model*

*Cox and Snell R Square: 8.3%. Nagelkerke R square: 12.5 %. Cases correctly classified: 79.3%.*

*(See appendix 3 for full SPSS output).*

The combination of the independent variables in the logistic regression model could explain between 8.3% (Cox and Snell R square) and 12.5 % (Nagelkerke R squared) of the variance in reporting/disclosing goals and not reporting/disclosing goals, and correctly classified 79.3% of cases. As shown in the figure 5, when including several independent variables in the analysis, only one of the independent variables made a unique statistically significant contribution to the model, *Fixed assets in the municipal companies in relation to the municipal group*, with a p-value lower

than 0.05. This variable had an odds ratio of 14.442, and this indicated that for every percentile increase in the *Fixed assets in the municipal companies in relation to the municipal group* ratio (for example, from 65 to 66 %), municipalities were over 14 times more likely to report and disclose financial or non-financial goals for the municipal group, in comparison to the value before the one percentile increase. For the independent variables in hypothesis 1, 3, and 4, being *Fixed assets in the municipal group* (H1), *Number of fully owned subsidiaries in relation to the fixed assets in municipal group* (H3) and *municipality has implemented guidelines for good financial management for the municipal group* (H4), no unique statistically significant contribution to the dependent variable could be considered (since their p-values are above 0.05). The null hypothesis for H2 is rejected based on the results, whereas the null hypotheses for H1, H3, and H4 are accepted. Figure 6 shows an overall summary of the results of the hypothesis testing and results.

<b>Proxy for</b>	<i>Size</i>	<i>Relative size</i>	<i>Complexity</i>	<i>Legislation</i>
<b>Hypotheses</b>	<i>H1</i>	<i>H2</i>	<i>H3</i>	<i>H4</i>
	<i>When the fixed assets in the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.</i>	<i>When the fixed assets in the municipal companies in relation to the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.</i>	<i>When the number of fully owned subsidiaries in relation to the fixed assets of the municipal group increases, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group</i>	<i>When the municipality has implemented guidelines for good financial management for the municipal group, it is also more likely to disclose and report financial or non-financial goals for the municipal group.</i>
<b>Null Hypotheses</b>	<i>When the fixed assets in the municipal group increase, there is no statistically significant contribution on the municipality's likelihood to disclose and report financial or non-financial goals for the municipal group.</i>	<i>When the fixed assets in the municipal companies in relation to the municipal group increase, there is no statistically significant contribution on the municipality's likelihood to disclose and report financial or</i>	<i>When the number of fully owned subsidiaries in relation to the fixed assets of the municipal group increases, there is no statistically significant contribution on the municipality's likelihood to disclose and report financial or</i>	<i>When the municipality has implemented guidelines for good financial management for the municipal group, there is no statistically significant contribution on the municipality's likelihood to disclose and report financial or</i>

		<i>non-financial goals for the municipal group.</i>	<i>non-financial goals for the municipal group.</i>	<i>non-financial goals for the municipal group.</i>
<b>Results</b>	<i>No statistically significant contribution to the likelihood of reporting and disclosing financial or non-financial goals for the municipal group.</i>	<i>For every percentile increase in the fixed assets in the municipal companies in relation to the municipal group ratio, municipalities were over 14 times more likely to report and disclose financial or non-financial goals for the municipal group, in comparison to the value before the one percentile increase.</i>	<i>No statistically significant contribution to the likelihood of reporting and disclosing financial or non-financial goals for the municipal group.</i>	<i>No statistically significant contribution to the likelihood of reporting and disclosing financial or non-financial goals for the municipal group.</i>
<b><math>H_0</math>: Rejected/ Accepted</b>	<i>H1<sub>0</sub> is accepted</i>	<i>H2<sub>0</sub> is rejected</i>	<i>H3<sub>0</sub> is accepted</i>	<i>H4<sub>0</sub> is accepted</i>

Figure 6: The outcome from testing the hypotheses

## 5. Analysis

*This chapter will present an analysis of the results based on the theories and previous research that have been formerly presented in this study. This will be done in order to answer the research questions that have been formulated.*

### 5.1 Consideration of the Local Government Act (2017:725)

This section will analyse the results regarding the first research question. Furthermore, it will also include an analysis regarding the use of financial and non-financial goals.

#### 5.1.1 The Municipal Group Perspective

The results show that out of the 290 municipalities, only 27 (9 %) considered the municipal group perspective regarding guidelines for good financial management. The authors interpret this number as reasonably low considering the literature presented, such as the NPM movement (Lapsley, 2008; Lapsley, 2009) and Erlingsson et al. (2014) that emphasized the importance of the municipal companies regarding their financial impact and growing number. Considering that background, one can view that a 9 % result is reasonably low. This low number can result from the unclear practical implementation regarding the Local Government Act (2017:725), as explained by Haraldsson (2021). Brunsson and Olsen (1993) also touched on this matter. They demystified that organizational reforms often did not achieve what they were intended to do due to the complexity of the public sector. If the Swedish Government wants more municipalities to consider the municipal group regarding guidelines for good financial management, they should consider the explicitly (Monteduro, 2017) of the Local Government Act (2017:725).

#### 5.1.2 Consistency between documents

The results also showed low consistency with the municipalities that did report guidelines for good financial management for the municipal group in their regulatory document in combination with other reporting documents. For example, out of the 27 municipalities that did consider the municipal group in their regulatory document, only 11 also included the municipal perspective in their budget statement, and only four municipalities did it in all three documents (the regulatory document, the budget statement, and the annual report). This suggests that there may be a low



degree of practical implementation regarding the municipal group perspective. The annual report gives an overview of the past, while the budget provides an overview of the future. If the municipality has only shown consideration for the municipal group in the regulatory document, it suggests that no practicalities have been made in the past or are planned in the future. This goes in line with the literature presented in the study. Cavalluzzo and Ittner (2004) explained that public organizations try to adhere to the institutional demands and forces since they need the support of lawmakers and regulators. With this, a risk arises, whereas the public organizations adopt and implement the legal mandates only formalistically (Cavalluzzo & Ittner, 2004), which can be seen to a certain degree in this study. This can furthermore be linked back to Brunsson and Olsen (1993), regarding the unintended consequences of public sector reforms. If the mandates are only implemented formally, it seems like a fair assumption that the reforms will not achieve their purpose.

### 5.1.3 Use of Financial and non-Financial goals for the municipal group

Another aspect of the results is that municipalities seem to report more financial goals than non-financial goals for the municipal group (based on their budget statements). The results in Appendix 4 show that only 54 of the 290 Swedish municipalities report financial goals, whereas only 23 municipalities report non-financial goals for the municipal group. It also indicates a relatively low adaptation of performance measures in general for the municipal group.

Previous literature presented in this study mentions the NPM movement and the influx of management techniques and tools from the private sector, such as performance appraisal (Hood, 1991; Osborne, 2006). This is also strengthened by Boyne and Law (2005) who mentions that public sector organizations are increasingly becoming more required to have outcome indicators so that they can improve their service, and by (Lapsley, 2008; Lapsley, 2009) who mentions that governments want to modernize and transform their public sectors. The descriptive data above, show that even since the NPM movement of the 1980s (George et al. 2019), there are still ways to go in regard to the implementation of management tools in the public sector.

## 5.2 Outcome based indicators and contextual factors

This section will present an analysis of the logistic regression results, which aims to answer the second research question. Furthermore, the authors will compare the analysis to the theories and research previously presented in this study.

### 5.2.1 Size and the Relative size

As presented in section 4.4 *Bivariate analysis results*, there was a significant positive correlation between the dependent variable *reporting of financial or non-financial goals in the municipal group* and the independent variables *fixed assets in municipal group*, *population in municipality*, and *assets in municipal companies in relation to municipal group*. The results align with the previous empirical findings that suggest size is correlated with the reporting of outcome-based indicators (Monteduro, 2017). However, the logistic regression analysis showed that only *assets in municipal companies in relation to the municipal group* independently had a statistically significant contribution to the dependent variable.

Furthermore, as presented in section 4.6 *Results from Logistic Regression Analysis*, the first null hypothesis was accepted. This meant that the amount of *fixed assets in the municipal group* did not have a unique effect on the likelihood that the municipalities reported financial or non-financial goals for the municipal group. On the other hand, the authors rejected the second null hypothesis. The results showed that for every percentile increase in *the amount of fixed assets in the municipal companies in relation to the municipal group*, municipalities were over 14 times more likely to report and disclose financial or non-financial goals for the municipal group, in comparison to the value before the one percentile increase. This indicates that the relative size of the municipal companies in the municipal group made a unique statistically significant impact on whether or not the municipality reports outcome-based indicators that consider the municipal group perspective. This can be seen in the following illustration:

$$\frac{\uparrow \text{Size of municipal companies}}{(\text{Size of municipal companies} + \text{Size of municipality})} \rightarrow \text{Increased likelihood to report outcome indicators for the municipal group.}$$

This finding is essential as it brings forth discussions whether the relative size is a better measure than size, which contributes to the academic literature. Furthermore, this finding contributes to previous literature and studies that have focused on what the use of management tools in the public sector are contingent upon (Laegreid et al. 2007; George et al. 2019; Carvalho et al. 2012; Van Dooren 2005). Therefore, it can also be said that this study has contributed in general to the academic literature regarding management tools in the public sector, and not only regarding Swedish municipalities.

While previous empirical evidence (Monteduro, 2017) points to the sheer size of the public organization as a predictor for reporting outcome indicators, this study shows similar but not synonymous results. The combined size of the municipal group (both the municipality and municipal companies' fixed assets) in absolute terms does not seem to predict the reporting of outcome measures for the municipal group. One important distinction is that the authors of this study determined the reporting of outcome indicators if the municipal group perspective was considered, not just the municipality. As a result, it showed that the municipal companies' proportional size has a statistically uniquely positive effect on reporting outcome indicators for the municipal group.

This goes in line with the literature presented in the study. The agency theory describes this as larger organizations having greater information asymmetries between their principles and agents (Ríos et al. 2013). With these asymmetries, there is pressure on public organizations to disclose and report performance measures (Monteduro, 2017). The information processing theory, presented by Galbraith (1974), also explains this finding. As the municipal companies grow, the municipality will need to improve its information processing capacity by implementing specific systems, such as a performance measurement system (Galbraith, 1974). The institutional theory also gives an explanation of the finding. As the municipal companies grow, their visibility increases, and so does the pressure to disclose their information to gain legitimacy from stakeholders (Rodríguez Bolívar et al. 2013). This is also strengthened by the fact that larger organizations are scrutinized and examined by mass media much more closely than smaller organizations (Serrano-Cinca et al. 2009).

## 5.2.2 Complexity

As presented in section 4.6 *Results from Logistic Regression Analysis*, the third null hypothesis was accepted. When *the number of fully owned subsidiaries in relation to the fixed assets of the municipal group* increases, the authors found no statistical significance regarding the correlation to the municipality's likelihood to disclose and report financial or non-financial goals for the municipal group.

As previously mentioned in this study, complexity in governmental organizations increases when the number of parties involved in its operations increases (Skelcher, 2000). Ducan (1972) further argued that the level of uncertainty will depend on the level of complexity. When organizations become more complex, e.g., when additional organizational layers are added, more information will be needed to deal with the complexity (Monteduro, 2017). This leads to an increase in uncertainty, as the difference between the information processed and the information needed to perform a task, increases. According to Galbraith's (1974) information processing theory, the organization will need to improve its capacity to process information by developing vertical information systems, such as a performance measurement system. However, in this study, the authors could find no statistical significance regarding *the number of fully owned subsidiaries in relation to the population of the municipality and the municipality's likelihood to disclose and report performance measures for the municipal group*. On the other hand, it is essential to understand that complexity is a very general measure, leading to a certain ambiguity.

## 5.2.3 Regulation

As presented in section 4.6 *Results from Logistic Regression Analysis*, the fourth null hypothesis was accepted. When the municipality considered the municipal group according to the regulatory document regarding guidelines for good financial management for the municipal group, the authors found no statistical significance regarding the correlation to the municipality's likelihood to disclose and report financial or non-financial goals for the municipal group.

The institutional theory suggested that coercive pressure exerted by lawmakers and regulators may increase the likelihood of public organization reporting and disclosing outcome indicators (Monteduro, 2017). Studies have also emphasized that legal requirements are often behind the

implementation of performance measures within organizations (Martí et al. 2012; Cavalluzzo & Ittner, 2004). Monteduro (2017) explained this as the legal requirements work as an inducing factor, making organizations change their behavior, and in this case to disclose and report certain information. However, previous studies noted that explicitly in legislation is essential so that there is no room for other interpretations than the legislators intended (Monteduro, 2017). Since the third null hypothesis was accepted, one might assume, regarding previous studies, that it may be because of the lack of explicitly. Haraldsson (2021) strengthens this as he mentioned that the practical interpretation of the Local Government Act (2017:725) was unclear, especially regarding the consideration of the municipal group. Another important note is the risk of the municipalities adopting a formalistic approach concerning the legislative mandates (Cavalluzzo & Ittner, 2004). This could be seen in the data and was mentioned in section 5.1.2 Consistency between documents, as there is not an alignment between the three different documents regarding the municipal group perspective.

## 6. Conclusion

*In this chapter, the authors will conclude the study. The authors will also discuss the theoretical and practical implications. The chapter will end with a section discussing future research.*

### 6.1 Research Purpose

The purpose of this study was to investigate the use of outcome-based indicators in local governments. More specifically, to investigate to what extent Swedish municipalities consider the municipal group perspective in regard to the Local Government Act (2017:725), and to furthermore analyze if contextual factors such as size, complexity, and legislation are correlated with the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities. In order to answer the first part of the purpose, the following research question was established:

*To what extent do municipalities in Sweden consider the Local Government Act (2017:725) for good financial management to account for the municipal group perspective in their financial communication?*

This research question was answered through descriptive data, gathered as a primary data source from the regulatory document regarding guidelines for good financial management. From the results and analysis that were conducted, it could be concluded that there is a low consideration for the municipal group perspective among Swedish municipalities, regarding the Local Government Act (2017:725). Only 27 out of 290 municipalities considered the municipal group perspective in their regulatory document regarding guidelines for good financial management.

The second part of the purpose, to analyze if contextual factors such as size, complexity, and legislation are correlated with the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities, was established through the following research question:

*Is the likelihood of reporting and disclosing outcome-based indicators for the municipal group perspective in Swedish municipalities associated with contextual factors such as size, complexity, and legislation?*

In order to properly address the purpose of this study and to answer the second research question, a theoretical framework was established. The theoretical framework was established through a literature review, where the authors aimed to outline important concepts regarding performance measures in the public sector. From that theoretical framework, certain hypotheses were derived. Empirical data was thereafter collected from three different documents, the regulatory document regarding guidelines for good financial management, the budget statement, and the annual report. Based on the empirical findings and the theoretical framework, four main hypotheses were established:

*Hypothesis 1: When the fixed assets in the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

*Hypothesis 2: When the fixed assets in the municipal companies in relation to the municipal group increase, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group*

*Hypothesis 3: When the number of fully owned subsidiaries in relation to the fixed assets of the municipal group increases, the municipality is more likely to disclose and report financial or non-financial goals for the municipal group.*

*Hypothesis 4: When the municipality has implemented guidelines for good financial management for the municipal group, it is also more likely to disclose and report financial or non-financial goals for the municipal group.*

After statistical tests were conducted, only the second null hypothesis was rejected. It can therefore be concluded that the relative size of the municipal companies is a better measure than size in

absolute terms in predicting the reporting of outcome-based measures in municipalities that consider the municipal group.

## 6.2 Theoretical and Practical Implications

The purpose of this study was based on the need to evaluate the current legislation of guidelines for financial management in Swedish municipalities (Swedish Government Offices, 2020), in conjunction with the growth of Swedish municipal groups, and concerns whether Swedish municipalities consider the municipal perspective of the current legislation (Haraldsson, 2020). Furthermore, the study also aimed to explore the literature gap regarding the contextual factors behind the reporting of outcome indicators in the public sector, specifically regarding municipal groups.

When it comes to the theoretical implications, the study has been able to bring new empirical evidence that suggests that the relative size of the municipal companies has a positive correlation with the reporting of outcome indicators for the municipal group in Swedish municipalities. Previous empirical evidence has pointed to the size of the public organizations as a contextual factor that positively correlates with reporting outcome measures. This study has taken this a step further by focusing on a specific aspect of public sector organizations, which is the role of municipal companies in local governments and the reporting of outcome measures that encompass the municipal group.

Furthermore, the study also brings forth practical implications as it discovered a low implication rate of Swedish municipalities to consider the municipal group perspective under the Local Government Act (2017:725). This indicates that even though the current legislation should include other legal entities within the municipalities' spheres, most Swedish municipalities do not include it in practice. Therefore, this empirical finding can work as evidence to be used for the investigation to revise the Local Government Act (2017:725), which was issued on 3 September 2020 by the Swedish Government Offices. This study can be used as guidance and support for how Swedish legislators should revise the current legislation, in order to achieve its purpose.



## 6.3 Limitations and Future Research

One limitation of this study is that it is only representative for Sweden, since a full population of Swedish municipalities was used. However, this brings forth an interesting topic for future research, where this study is done in other contexts, such as other European countries, or other specific branches of the public sector. Furthermore, scholars and researchers can also study this empirical evidence to find other potential correlations between relative size, the main finding of this study, and other control variables.

The authors have a few other suggestions for future research as well. Firstly, the arguments made in the analysis could potentially have other explanations as well. For example, the explanations and arguments behind size as a determinant could be different. One potential explanation that was not mentioned in the study, is that as organizations grow, they also have more professional competence and access to resources to report and disclose performance measures. This goes to show that there is ambiguity to size since it is too much of a general measure. The same could be argued for complexity as a determinant. There is a need to further investigate the determinants using different variables, but also implement different levels of measurement so that it can be confirmed which interpretation is correct. One example of this could be determining if the average chain of command (e.g., number of managers) in municipal companies impacts the reporting of outcome measures, as this might be a proxy for complexity or size.

Another potential future research is that the same study could be conducted with different data sources and data collection methods. For example, this study could also have been run through a survey, with the respondents being the municipalities' finance departments. One potential limitation of this study is that the authors are the interpreters for the basis of the empirical data. Since the authors determine the values for the data, it can be argued that there will always be some degree of subjectivity, room for error, and misinterpretations regarding the documents that were analysed, even though the safety measures taken in regard to reliability and validity, to ensure the research quality. However, with a survey, other limitations and risks could arise, such as biases and low response rates.

Lastly, another potential future research regarding the methodology is to change the research approach and research design. Rather than having a quantitative and deductive research approach combined with a cross-sectional study, the study could be conducted using a qualitative and inductive approach with a case study research design. This would allow the study and research to gain valuable insights that could provide more profound knowledge and support new theories to be established.

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# 8. Appendices

## Appendix 1: Multicollinearity and bivariate analysis tests

### Person's test:

		Correlations							
		financial_or_ nonfinancial_ goals	Fixed assets in the municipal group	Fixed assets in the municipal companies in relation to the municipal group	Number of fully owned subsidiaries in relation to the fixed assets in municipal group	Municipality reports guidelines for good financial management for the municipal group	Population in municipality	Population density	Return on fixed assets in municipal group
financial_or_nonfinancial _goals	Pearson Correlation	1	,185**	,228**	-,073	,053	,198**	,064	,093
	Sig. (2-tailed)		,002	,000	,216	,373	,001	,275	,113
	N	290	290	290	290	290	290	290	290
Fixed assets in the municipal group	Pearson Correlation	,185**	1	,137*	-,205**	,060	,980**	,560**	,085
	Sig. (2-tailed)	,002		,020	,000	,305	,000	,000	,147
	N	290	290	290	290	290	290	290	290
Fixed assets in the municipal companies in relation to the municipal group	Pearson Correlation	,228**	,137*	1	-,014	,091	,143*	,000	-,012
	Sig. (2-tailed)	,000	,020		,807	,120	,015	,996	,835
	N	290	290	290	290	290	290	290	290
Number of fully owned subsidiaries in relation to the fixed assets in municipal group	Pearson Correlation	-,073	-,205**	-,014	1	-,027	-,258**	-,177**	-,305**
	Sig. (2-tailed)	,216	,000	,807		,647	,000	,002	,000
	N	290	290	290	290	290	290	290	290
Municipality reports guidelines for good financial management for the municipal group	Pearson Correlation	,053	,060	,091	-,027	1	,087	,033	-,021
	Sig. (2-tailed)	,373	,305	,120	,647		,141	,581	,723
	N	290	290	290	290	290	290	290	290
Population in municipality	Pearson Correlation	,198**	,980**	,143*	-,258**	,087	1	,566**	,126*
	Sig. (2-tailed)	,001	,000	,015	,000	,141		,000	,032
	N	290	290	290	290	290	290	290	290
Population density	Pearson Correlation	,064	,560**	,000	-,177**	,033	,566**	1	,155**
	Sig. (2-tailed)	,275	,000	,996	,002	,581	,000		,008
	N	290	290	290	290	290	290	290	290
Return on fixed assets in municipal group	Pearson Correlation	,093	,085	-,012	-,305**	-,021	,126*	,155**	1
	Sig. (2-tailed)	,113	,147	,835	,000	,723	,032	,008	
	N	290	290	290	290	290	290	290	290

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## Variance Influence Factor

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,041	,077		-,534	,594		
	Fixed assets in municipal group	-3,860E-6	,000	-,131	-,431	,667	,035	28,524
	Fixed assets in municipal companies in relation to the entire municipal group	,420	,122	,200	3,446	,001	,963	1,038
	Number of fully owned subsidiaries in relation to the the fixed assets in municipal group	-,207	11,358	-,001	-,018	,985	,821	1,218
	Municipality reports guidelines for good financial management for the entire municipal group	,026	,083	,018	,311	,756	,968	1,033
	Population in municipality	1,796E-6	,000	,318	1,027	,305	,034	29,595
	Population Density	-3,972E-5	,000	-,055	-,788	,432	,664	1,506
	Return on fixed assets in municipal group	1,625	1,309	,075	1,242	,215	,876	1,141

a. Dependent Variable: financial\_or\_nonfinancial\_goals

*VIF value in the last right column*

## Appendix 2: Testing the minimum sample size assumption

<b>Independent Variables</b>	<b>Type</b>	<b>Categorical: (Number of possible values - 1) x 10</b>	<b>Continuous: 10</b>
<i>Fixed assets in municipal group</i>	Continuous		10
<i>Fixed assets in municipal companies in relation to municipal group</i>	Continuous		10
<i>The number of fully owned subsidiaries in relation to the fixed of the municipal group</i>	Continuous		10
<i>Municipality reports guidelines for good financial management for the municipal group (Yes/No)</i>	Categorical	$(2-1) \times 10 = 10$	
<i>Population in municipality (Control variable)</i>	Continuous		10
<i>Population density (pop/km<sup>2</sup>) (Control variable)</i>	Continuous		10
<i>Return on fixed assets in municipal group (Control variable)</i>	Continuous		10
<b>Minimum sample size = 70</b>		<b>10</b>	<b>60</b>

## Appendix 3: SPSS Logistic Regression Output

### Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	24,985	6	,000
	Block	24,985	6	,000
	Model	24,985	6	,000

### Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	286,094 <sup>a</sup>	,083	,125

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

### Classification Table<sup>a</sup>

Observed		Predicted		Percentage Correct
		financial_or_nonfinancial_goals No	Yes	
Step 1	financial_or_nonfinancial_goals No	223	1	99,6
	Yes	59	7	10,6
Overall Percentage				79,3

a. The cut value is ,500

### Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 <sup>a</sup>	Fixed assets in municipal group	,000	,000	2,616	1	,106	1,000	1,000	1,000
	Fixed assets in municipal companies in relation to the entire municipal group	2,669	,809	10,882	1	,001	14,422	2,954	70,411
	Number of fully owned subsidiaries in relation to the the fixed assets in municipal group	-18,991	79,831	,057	1	,812	,000	,000	5,064E+59
	Municipality reports guidelines for good financial management for the entire municipal group	,164	,476	,119	1	,731	1,178	,463	2,997
	Population Density	,000	,000	,326	1	,568	1,000	,999	1,000
	Return on fixed assets in municipal group	12,262	8,975	1,866	1	,172	211424,606	,005	9.226E+12
	Constant	-2,892	,530	29,769	1	,000	,055		

a. Variable(s) entered on step 1: assets\_in\_municipal\_group, Amount\_of\_assets\_in\_CG\_not\_reported\_in\_municip, number\_of\_sub\_in\_relation\_ass, Consider\_the\_corporate\_group\_for\_good\_financial\_standing, Tathet, return\_on\_assets.

## Appendix 4: Financial and non-financial goals in the municipal group

Municipality	Financial goals - Yes=1, No=0	Non-financial goals - Yes=1, No=0	Financial or non-financial goals, Yes=1, No=0	Citation - Financial goals	Citation - non-financial goals
Ale kommun	0	0	0		
Alingsås kommun	1	0	1	Soliditeten för kommunkoncernen ska vara oförändrad eller öka. (Budget, s.20)	
Alvesta kommun	0	1	1		Implementera en koncernövergripande strategi för digitalisering, bredband och IT. (Budget, s.14)
Aneby kommun	0	0	0		
Arboga kommun	0	0	0		
Arjeplogs kommun	1	0	1	Kommunens och koncernens soliditet inklusive ansvarsförbindelser ska stärkas. (Budget, s.9)	
Arvidsjaurs kommun	0	0	0		
Arvika kommun	0	0	0		
Askersunds kommun	0	0	0		
Avesta kommun	0	0	0		

Bengtsfors kommun	0	0	0		
Bergs kommun	1	0	1	God ekonomisk hushållning för koncernen, årets resultat för koncernen ska vara 25 mkr. (Budget, s. 4)	
Bjurholms kommun	0	0	0		
Bjuv kommun	0	0	0		
Bodens kommun	1	0	1	Den kommunala koncernen: Bedömning av om den kommunala koncernen har en god ekonomisk hushållning görs utifrån nedanstående indikatorer: • Resultat i för hållande till skatt och utjämning ska vara större än 2 % • Soliditeten ska vara högre än 35 % (Budget, 36)	
Bollebygds kommun	0	0	0		
Bollnäs kommun	0	0	0		
Borgholms kommun	0	0	0		
Borlänge kommun	1	0	1	Koncernens totala lånetak år 2029 är maximalt 95 000 kronor/invånare. För planperioden får lånetaket maximalt uppgå till 115 000 kronor/invånare. (Budget, s.22)	
Borås kommun	0	0	0		

Botkyrka kommun	0	0	0		
Boxholms kommun	0	0	0		
Bromölla kommun	0	0	0		
Bräcke kommun	1	0	1	Kommunkoncernens resultat för 2021 ska uppgå till minst noll miljoner kronor. (Budget, s.3)	
Burlövs kommun	1	1	1	Burlövs kommuns samlade verksamheters (koncern) årliga soliditet ska vara minst 40 procent. (Budget, s.14)	Vara delaktiga i medborgardialogen och i samtliga delar av kommunkoncernen. (Budget, s.26)
Båstads kommun	0	0	0		
Dals-Eds kommun	0	0	0		
Danderyds kommun	0	0	0		
Degerfors kommun	0	0	0		
Dorotea kommun	0	0	0		
Eda kommun	0	0	0		
Ekerö kommun	0	0	0		

Eksjö kommun	1	0	1	Koncernens soliditet ska under perioden årligen stärkas och uppgå till 40 % som långsiktigt mål. (Budget, s.16)	
Emmaboda kommun	0	0	0		
Enköpings kommun	0	0	0		
Eskilstuna kommun	0	0	0		
Eslövs kommun	1	0	1	I budget 2021 ingår därför övergripande finansiella mål för kommunkoncernen omfattande överskott, likviditet och soliditet. (Budget, s.16)	
Essunga kommun	0	0	0		
Fagersta kommun	0	0	0		
Falkenbergs kommun	0	1	1		Falkenbergs kommun har beslutat om tre kommungemensamma mål som gäller i hela kommunkoncernen. De tre målen är: Ett föredöme inom hållbarhet, Välfärd med god kvalitet och Västsveriges starkaste näringsliv. (Budget, s.5).
Falköpings kommun	0	0	0		



Falu kommun	0	0	0		
Filipstads kommun	0	0	0		
Finspångs kommun	0	1	1		Vi arbetar för fossilfri energiförsörjning med målet att vara en fossilfri kommunkoncern år 2025. (Budget, s.23)
Flens kommun	1	0	1	Mål för god ekonomisk hushållning ur ett koncernperspektiv är följande: Att årligen uppnå ett resultat inom koncernen som är minst 1,2 procent av skatteintäkterna och utjämningsen (ca 11 mnkr 2021). (Budget, s. 30)	
Forshaga kommun	1	0	1	Kommunkoncernens resultat ska förbättras över 5-årsperiod. Målvärde = högre än 9,7 mnkr. Kommunkoncernens soliditet ska överstiga kommunsveriges genomsnitt. Målvärde = 35 %. budget s. 20	
Färgelanda kommun	0	0	0		
Gagnefs kommun	1	0	1	Kommunkoncernens låneskuld per invånare får inte överstiga 60 tkr under perioden fram till 2024 och ska vara under 45 tkr per invånare år 2024. (Budget, s.9)	
Gislaveds kommun	0	0	0		

Gnesta kommun	0	0	0		
Gnosjö kommun	0	0	0		
Gotlands kommun	0	1	1		Modellen bygger på ett gemensamt styrkort för hela koncernen. I koncernstyrkortet finns två perspektiv; samhälle och verksamhet. Varje perspektiv är indelat i tre målområden med tre mål per målområde. Totalt finns 18 mål. (p. 12, budget).
Grums kommun	0	0	0		
Grästorps kommun	0	0	0		
Gullspångs kommun	0	0	0		
Gällivare kommun	0	0	0		
Gävle kommun	1	1	1	finansiering av 2021 års och tidigare års investeringar jämte förmedlade lån till företag inom kommunkoncernen upplåna högst 11 100 mnkr. (budget, s.4)	De kommunala bolagen ska drivas effektivt med ett ökat fokus på koncernnytta och samhällsnytta.(Budget, s.9)
Göteborgs kommun	1	0	1	Det finansiella målet för soliditeten kvarstår och kräver att kommunkoncernen minst ska uppgå till 15 procent (Budget, s. 19)	
Götene kommun	0	0	0		

Habo kommun	0	0	0		
Hagfors kommun	0	0	0		
Hallsbergs kommun	0	0	0		
Hallstahammar kommun	0	0	0		
Halmstads kommun	1	0	1	RESULTATMÅLET 2021 Kommunkoncern Mål: 167 mnkr Budget: 82 mnkr (Budget, s.25)	
Hammarö kommun	0	0	0		
Haninge kommun	0	0	0		
Haparanda kommun	0	0	0		
Heby kommun	1	0	1	Under rubriken "Politiska direktiv för arbetet med mål och budget " - För att säkra kommande års resultat läggs fokus på att identifiera resultatförbättrande åtgärder både i form av effektiviseringar samt intäktsökningar för kommunkoncernens samtliga verksamheter. (Budget s.13)	
Hedemora kommun	0	0	0		

Helsingborgs kommun	0	0	0		
Herrljunga kommun	0	0	0		
Hjo kommun	1	0	1	Soliditeten i koncernen Hjo stadshus AB ska öka med minst 1 % per år från och med år 2015 och senast år 2025 uppgå till minst 25 %. (Budget, s.21)	
Hofors kommun	0	0	0		
Huddinge kommun	0	0	0		
Hudiksvalls kommun	0	0	0		
Hultsfreds kommun	0	0	0		
Hylte kommun	0	0	0		
Håbo kommun	0	0	0		
Hällefors kommun	0	0	0		
Härjedalens kommun	1	0	1	Soliditeten för kommunkoncernen exklusive totala pensionsförpliktelser ska minst vara 20 procent. (Budget, s.10)	
Härnösands kommun	0	0	0		

Härryda kommun	0	0	0		
Hässleholms kommun	0	1	1		Grönt: Ökning med 250 kW/år eller mer Gult: 200 kW/år – 249 kW/år Rött: Under 200 kW/år. (Budget, s.7)
Höganäs kommun	1	1	1	Koncernens bolag ska bidra till god ekonomisk hushållning genom att sammantaget uppfylla mål utifrån kommunfullmäktiges vision och strategier samt ägardirektivens krav på ekonomiska mål. Dessa mål beslutas av respektive bolags styrelse och utgör information till kommunfullmäktige. (Budget, s.5)	Koncernens bolag ska bidra till god ekonomisk hushållning genom att sammantaget uppfylla mål utifrån kommunfullmäktiges vision och strategier samt ägardirektivens krav på ekonomiska mål. Dessa mål beslutas av respektive bolags styrelse och utgör information till kommunfullmäktige. (Budget, s.5)
Högsby kommun	0	0	0		
Hörby kommun	0	0	0		
Höörs kommun	0	0	0		
Jokkmokks kommun	0	0	0		
Järfälla kommun	0	0	0		
Jönköpings kommun	0	0	0		
Kalix kommun	0	0	0		

Kalmar kommun	1	0	1	Kommunkoncernens eget kapital, uttryckt i kronor per invånare och i fasta priser, ska över tid öka. (Budget, s.12)	
Karlsborgs kommun	1	0	1	För år 2021 får kommunkoncernens checkkredit maximalt uppgå till 50 mnkr. (Budget s.14)	
Karlshamns kommun	0	0	0		
Karlskoga kommun	0	0	0		
Karlskrona kommun	1	1	1	Kommunfullmäktige beslutar att fastställa samtliga finansiella mål och verksamhetsmål i enlighet med god ekonomisk hushållning för Karlskrona kommun och kommunkoncern enligt kommunstyrelsens förslag till budget och plan 2021–2023. (Budget, s.4)	Kommunfullmäktige beslutar att fastställa samtliga finansiella mål och verksamhetsmål i enlighet med god ekonomisk hushållning för Karlskrona kommun och kommunkoncern enligt kommunstyrelsens förslag till budget och plan 2021–2023. (Budget, s.4)
Karlstads kommun	0	0	0		
Katrineholms kommun	0	0	0		
Kils kommun	1	0	1	Koncernens externa låneskuld får vara högst 821 miljoner kronor. (Budget s.9)	
Kinda kommun	0	0	0		
Kiruna	0	0	0		

kommun					
Klippans kommun	0	0	0		
Knivsta kommun	0	1	1		Giffri förskola och koldioxidneutral kommunkoncer (Budget, s.34)
Kramfors kommun	0	0	0		
Kristianstads kommun	0	0	0		
Kristinehamns kommun	0	0	0		
Krokoms kommun	0	0	0		
Kumla kommun	0	0	0		
Kungsbacka kommun	1	0	1	Att bokslutsårets soliditet i koncernen ska vara lika eller högre än den genomsnittliga soliditeten för treårsperioden. (Budget, s.20)	
Kungsörs kommun	0	0	0		
Kungälv kommun	0	0	0		
Kävlinge kommun	0	0	0		
Köpings kommun	0	0	0		

Laholms kommun	0	0	0		
Landskrona kommun	0	0	0		
Laxå kommun	1	0	1	Soliditeten ska förbättras och långsiktigt uppgå till minst 50 % för Laxå kommun och för Laxå kommunkoncern långsiktigt uppgå till minst 15 %. (Budget s.37)	
Lekebergs kommun	0	0	0		
Leksands kommun	0	0	0		
Lerums kommun	1	0	1	De höga resultaten och den lägre investeringstakten bidrar till att kommunen och kommunkoncernen uppfyller uppsatta finansiella mål under perioden. (Budget, s.27)	
Lessebo kommun	0	0	0		
Lidingö stad	1	0	1	Lidingö stad har en ekonomi i balans, grundad på en låg kommunalskatt och redovisar goda resultat. Det finansiella målet kan brytas ned i följande fyra underliggande mål. Målen gäller även för kommunkoncernen. (Budget, s.6).	



Lidköpings kommun	0	0	0		
Lilla Edets kommun	0	0	0		
Lindesbergs kommun	0	0	0		
Linköpings kommun	1	1	1	Kommunkoncernens soliditet uppgick år 2019 till 63 procent (inklusive samtliga pensionsåtaganden) vilket visar på en god långsiktig finansiell handlingsberedskap. (Budget, s. 24)	Samtliga nämnder ska tillskapa ett ökat antal platser för arbetsmarknadsanställningar i kommunkoncernen (Budget, s. 34)
Ljungby kommun	0	0	0		
Ljusdals kommun	0	0	0		
Ljusnarsbergs kommun	0	0	0		
Lomma kommun	0	0	0		
Ludvika kommun	0	0	0		
Luleå kommun	0	0	0		
Lunds kommun	0	0	0		
Lycksele kommun	0	0	0		

Lysekils kommun	1	0	1	Soliditeten i kommunkoncernen ska förbättras. (Budget s.19)	
Malmö kommun	0	0	0		
Malung-Sälens kommun	1	0	1	Målet för 2021 gällande koncernen var bland annat att lånetaket ska understiga 85 000 kr per invånare. (Budget, s.7)	
Malå kommun	0	0	0		
Mariestads kommun	0	0	0		
Markaryds kommun	0	0	0		
Marks kommun	0	0	0		
Melleruds kommun	0	0	0		
Mjölby kommun	0	0	0		
Mora kommun	0	0	0		
Motala kommun	0	0	0		
Mullsjö kommun	0	0	0		
Munkedals kommun	0	0	0		
Munkfors kommun	0	1	1		Antal bilar med miljöklassning i koncernen > 50 % (Budget, s.12)

Mölnåls kommun	0	0	0		
Mönsterås kommun	0	0	0		
Mörbylånga kommun	0	0	0		
Nacka kommun	0	0	0		
Nora kommun	0	0	0		
Norbergs kommun	0	0	0		
Nordanstigs kommun	0	0	0		
Nordmalings kommun	0	0	0		
Norrköpings kommun	0	0	0		
Norrtälje kommun	0	0	0		
Norsjö kommun	0	0	0		
Nybro kommun	0	0	0		
Nykvarns kommun	0	0	0		
Nyköpings kommun	0	0	0		

Nynäshamns kommun	0	0	0		
Nässjö kommun	0	0	0		
Ockelbo kommun	0	0	0		
Olofströms kommun	1	0	1	För kommunkoncernen ska låneskulden inklusive pensionsförpliktelser ej överstiga 131 tkr per invånare vid något tillfälle under mandatperioden. (budget, s. 8)	
Orsa kommun	0	0	0		
Orusts kommun	0	0	0		
Osby kommun	0	0	0		
Oskarshamns kommun	0	0	0		
Ovanåkers kommun	0	0	0		
Oxelösunds kommun	1	0	1	Kommunen har tre finansiella mål som också finns med under kommunmålet hållbar utveckling. Om dessa tre mål uppnås visar Oxelösunds kommun god ekonomisk hushållning. (Budget s.33) --> ett av målen är för koncernens soliditet	
Pajala kommun	0	0	0		

Partille kommun	1	1	1	Målområde: Genom att se till att koncernens nettokostnader inte ökar i förhållande till skatteintäkterna tar vi ansvar för en långsiktig och effektiv hållbar ekonomi. (Budget, s.22)	Miljöbilar i koncernen (andel) Indikatorns ursprung: Hämtas ur KOLADA U00437 (v17 2020) Tjänstemännens motivering till vald målsättning: Indikatorn är kopplad till fokusområdet klimatsmart samhällsutveckling, där koldioxidneutrala fordon är en del i att ställa om till en hållbar samhällsutveckling. Målsättningen öka utgår från att vi idag har få fordon som är miljöbilar och att fordonsflottan ska vara fossilfri år 2030. (Budget, s.49)
Perstorps kommun	0	0	0		
Piteå kommun	0	0	0		
Ragunda kommun	0	0	0		
Robertsfors kommun	0	0	0		
Ronneby kommun	1	0	1	Skuldsättning per invånare för kommunkoncernens lång- och kortfristiga skulder. (Budget, s.20)	
Rättviks kommun	0	0	0		
Sala kommun	0	0	0		
Salems kommun	0	0	0		

Sandvikens kommun	0	0	0		
Sigtuna kommun	0	0	0		
Simrishamns kommun	0	0	0		
Sjöbo kommun	0	0	0		
Skara kommun	0	0	0		
Skellefteå kommun	0	0	0		
Skinnskattebergs kommun	0	0	0		
Skurups kommun	0	0	0		
Skövde kommun	0	0	0		
Smedjebackens kommun	0	0	0		
Sollefteå kommun	1	0	1	Detta mål uppnåddes redan 2017, utifrån budgetförutsättningarna 2021-2023 är målsättningen att långsiktigt stärka koncernens soliditeten med 0,5 % -enheter per år. (Budget, s.9)	
Sollentuna kommun	1	0	1	Sollentuna kommun har tre finansiella mål för budget 2021, plan 2022-2023, som beskriver den ekonomiska styrkan.	

				Kommunkoncernen har ett finansiellt mål. (Budget, s.10)	
Solna kommun	0	0	0		
Sorsele kommun	0	0	0		
Sotenäs kommun	0	0	0		
Staffanstorps kommun	0	0	0		
Stenungsunds kommun	1	1	1	Koncernens soliditet ska uppgå till minst 20% (Budget, s.6).	Koncernen ska verka för en hållbar utveckling och därför minska sin påverkan på miljön och klimatet. Indikator: Total energianvändning uppdelat på energislag (fossila bränslen, fjärrvärme, el, förnybart) (Budget, s.6)
Stockholms kommun	1	1	1	Ett mål för soliditeten finns både för staden och för kommunkoncernen (Budget, s. 31)	Den särskilda satsningen på klimatinvesteringar ska påskynda kommunkoncernens insatser för klimatanpassning och minskad klimatpåverkan (Budget, s.42)
Storfors kommun	0	0	0		
Storumans kommun	0	0	0		

Strängnäs kommun	1	1	1	Den ekonomiska medvetenheten ska genomsyra hela organisationen, både den politiska och hela kommunkoncernens organisation. Detta avser långsiktig ekonomisk planering och löpande driftsekonomi. Vi ska årligen ha resultat om minst 2 % av skattenettot. (Budget, s.7)	Hela kommunkoncernen inklusive den kommunala organisationen ska stötta genomförandet av utvecklingsprogrammet »Skola 2023«. (Budget, s.7)
Strömstads kommun	0	0	0		
Strömsunds kommun	0	0	0		
Sundbybergs kommun	0	0	0		
Sundsvalls kommun	1	0	1	Kommunkoncernens skuldsättningsgrad (nettolåneskuld i förhållande till totala intäkter) ska år 2024 uppgå till högst 100 procent. (Budget, s.41)	
Sunne kommun	1	0	1	Finansiella mål för kommunkoncernen - t.ex. 2022 uppnå en soliditet under eller lika med 38%. (Budget, s. 12)	
Surahammars kommun	0	0	0		
Svalövs kommun	0	0	0		
Svedala kommun	0	0	0		



Svenljunga kommun	0	0	0		
Säffle kommun	0	0	0		
Säters kommun	0	0	0		
Sävsjö kommun	1	0	1	Kommunkoncernens långfristiga skulder ska inte öka under en åttaårsperiod. (Budget s.13)	
Söderhamns kommun	0	0	0		
Söderköpings kommun	0	0	0		
Södertälje kommun	0	0	0		
Sölvesborgs kommun	0	0	0		
Tanums kommun	0	0	0		
Tibro kommun	0	0	0		
Tidaholms kommun	0	0	0		
Tierps kommun	1	1	1	Kommunens soliditet ska inte vara lägre än 40 procent och inte minska fler år än två år i rad. (Budget, s.18)	Kommunens och kommunkoncernens transporter ska vara fossilfria till år 2030. (Budget, s.29)
Timrå kommun	0	0	0		

Tingsryds kommun	0	0	0		
Tjörns kommun	0	0	0		
Tomelilla kommun	0	0	0		
Torsby kommun	0	0	0		
Torsås kommun	0	0	0		
Tranemo kommun	0	0	0		
Tranås kommun	1	1	1	Tranås kommunkoncerns finansiella mål/indikatorer (Budget, s.11)	Verksamhets mål Tranås kommunkoncern: (Budget, s.68)
Trelleborgs kommun	1	0	1	För kommunkoncernens totala verksamhet skall soliditeten uppgå till minst 35 %, exklusive pensionsskulden (ansvarförbindelsen). (Budget, s.10).	
Trollhättans kommun	0	0	0		
Trosa kommun	0	0	0		
Tyresö kommun	0	1	1		Tyresö kommunkoncern ska vara en arbetsplats med motiverade medarbetare. Medarbetare som i sin tur kommer att hitta sätt att tillsammans skapa kvalitetsförbättringar hela tiden, vilket innebär leveranser av bra välfärdstjänster och goda

					livsvillkor för Tyresöborna. (Budget, s.25).
Täby kommun	0	0	0		
Töreboda kommun	0	0	0		
Uddevalla kommun	0	0	0		
Ulricehamns kommun	0	0	0		
Umeå kommun	0	0	0		
Upplands Väsby kommun	0	0	0		
Upplands-Bro kommun	0	0	0		
Uppsala kommun	1	1	1	Soliditet kommunkoncern, inklusive pensionsåtaganden (Budget, s. 8)	Uppsala kommunkoncern ska använda upphandling som ett strategiskt verktyg för att utveckla en socialt, ekologiskt och ekonomiskt hållbar kommun. Det avspeglas bland annat i att sociala krav och miljökrav ställs i alla upphandlingar så som att till exempel att andelen ekologisk mat i kommunens upphandlade verksamheter ska öka under mandatperioden

					och andelen ekologisk mat i kommunens upphandlade verksamheter ska motsvara den nivå som nås i kommunens egna verksamheter (Budget, s. 8)
Uppvidinge kommun	0	0	0		
Vadstena kommun	0	0	0		
Vaggeryds kommun	1	0	1	Bolagskoncernen ska på sikt eftersträva en soliditet om minst 30 %. På kort sikt kan soliditeten tillåtas sjunka till 20 %, till följd av tillfälligt högre investeringsnivåer. (Budget s.15)	
Valdemarsviks kommun	0	0	0		
Vallentuna kommun	1	1	1	För koncernen finns det ett verksamhetsmål samt ett finansiellt resultatmål på ett årligt positivt resultat på 3 procent. (Budget, s.30)	Verksamhetsmålet för god ekonomisk hushållning är att: Vallentuna kommun ska bedriva kostnadseffektiv verksamhet av hög kvalitet inom koncern, kommun och verksamhet som bedrivs av andra juridiska personer. (Budget, s.30)
Vansbro kommun	0	0	0		

Vara kommun	0	0	0		
Varbergs kommun	0	0	0		
Vaxholms kommun	0	0	0		
Vellinge kommun	0	0	0		
Vetlanda kommun	0	0	0		
Vilhelmina kommun	0	0	0		
Vimmerby kommun	0	0	0		
Vindelns kommun	0	0	0		
Vingåkers kommun	0	0	0		
Vårgårda kommun	0	1	1		Andelen fossilfria fordon i kommunkoncernen ska öka. (Budget s.16)
Vänersborgs kommun	0	0	0		
Vännäs kommun	0	0	0		
Värmdö kommun	0	0	0		
Värnamo kommun	0	0	0		

Västerviks kommun	0	1	1		Kommunkoncernen har många verksamheter och förbrukar mängder med resurser. Vi behöver göra detta på ett klokare och mer hållbart sätt. De globala målen för Agenda 2030 är vår utgångspunkt för de initiativ som behöver tas. (Budget, s.7)
Västerås kommun	1	0	1	Västerås stads koncerns soliditet, inklusive samtliga pensionsförpliktelser, ska vara minst 30 procent (Budget, s. 15)	
Växjö kommun	0	1	1		Växjö kommuns hållbarhetsprogram Hållbara Växjö 2030 – Ansvar, nytänkande och resultat utgör det gemensamma strategiska fundamentet och ramverket för den långsiktiga styrningen av Växjö kommunkoncern. (Budget, s.7)
Ydre kommun	0	0	0		
Ystads kommun	0	0	0		
Åmåls kommun	0	0	0		
Ånge kommun	1	1	1	Kommunkoncernens resultat 2021 ska uppgå till minst 1 mkr. (Budget, s.8)	4. Frisknärvaron ska öka bland de anställda i koncernen. Med anledning av Covid -19 pandemin under 2020 görs jämförelsen med 2019 års utfall. (Budget, s.9)

Åre kommun	0	0	0		
Årjängs kommun	1	1	1	Ett av målen för koncernen: Vi ska bedriva verksamhet inom ramen för god ekonomisk hushållning. (Budget s.13)	Utifrån dessa fyra fokusområden har kommunfullmäktige beslutat om koncernmål som ska gälla för hela koncernen inklusive de kommunala bolagen. Till koncernmålen har olika målindikatorer satts upp där vissa gäller alla verksamheter och vissa målindikatorer gäller specifika nämnder eller bolag. Totalt har 13 koncernmål antagits för år 2020 års verksamhet. (Budget s.11). Vi ska arbeta för minskad miljöpåverkan från våra verksamheter. (Budget s.13)
Åsele kommun	0	0	0		
Åstorps kommun	0	0	0		
Åtvidabergs kommun	0	0	0		
Älmhults kommun	0	0	0		
Älvdalens kommun	1	0	1	Under planeringsperioden 2021–2023 ska det genomsnittliga resultatet, i förhållande till skatteintäkter samt generella statsbidrag och utjämning, uppgå till lägst 2 %. (Budget, s.6)	

Älvkarleby kommun	0	0	0		
Älvsbyns kommun	0	0	0		
Ängelholms kommun	0	0	0		
Öckerö kommun	0	0	0		
Ödeshögs kommun	0	0	0		
Örebro kommun	1	1	1	Koncernens investeringar i skattefinansierad verksamhet, exklusive exploateringsinvesteringar , får inte överskrida 14 procent av skatteintäkter och generella statsbidrag (Budget, s. 26)	Jämfört med år 2000 ska klimatbelastningen minska med minst 40 procent per invånare för det geografiska området Örebro kommun, samt minska med minst 80 procent per invånare för Örebro kommunkoncern. (Budget, s..14)
Örkelljunga kommun	0	0	0		
Örnsköldsviks kommun	0	1	1		Örnsköldsviks kommunkoncern ska vara klimatneutral och energieffektiv år 2030. Varor som köps in ska i huvudsak vara giffria, återvunna eller av förnybar råvara. (Budget, s.3)
Östersunds kommun	0	0	0		
Österåkers kommun	0	0	0		



Östhammars kommun	0	0	0		
Östra Göinge kommun	0	0	0		
Överkalix kommun	0	0	0		
Övertorneå kommun	1	1	1	Soliditeten ska uppgå till minst 75 % för kommunen och minst 50 % för kommunkoncernen under planperioden. (Budgeten s.11)	De övergripande målen ska bidra till att vision 2035 kan uppnås och utgör således grunden för den verksamhet som Övertorneå kommunkoncern ska bedriva under planperioden. Övergripande mål: Boende, Arbetsstillfällen, Hållbar Uteckling, Utbildning, Kultur och Fritid. (Budget, s. 6)

## Appendix 5: Guidelines for good financial management in the municipal group

Municipality	Guidelines for good financial management in regulatory document - Yes=1, No=0	Guidelines for good financial management in budget document - Yes=1, No=0	Guidelines for good financial management in annual report - Yes=1, No=0	Citation - Regularly document	Citation - Budget Statement	Citation - Annual report
Ale kommun	0	0	0			
Alingsås kommun	0	1	1		Det är viktigt att kommunkoncernens verksamheter kontinuerligt följer upp sin ekonomi mot tilldelad ram, utvecklingen av mål, kvalitet och volymer i förhållande till beslutad budget. Åtgärder ska vidtas om så krävs för att hålla sig inom tilldelad ram då ramen är begränsningen för verksamhetens omfattning på nettokostnadsnivå. Kommunallagen fastslår vidare att kommunerna i samband med budgeten ska ange mål för god ekonomisk hushållning. (Budget, s.20)	Kommuner har sedan år 1992 haft krav på sig att verksamheten ska bedrivas enligt god ekonomisk hushållning. Vidare ska god ekonomisk hushållning präglade hela kommunala koncernen. (Årsredovisning, s.20)
Alvesta kommun	0	0	0			
Aneby kommun	0	0	0			
Arboga kommun	0	0	0			
Arjeplogs kommun	0	0	0			
Arvidsjaurs kommun	0	0	0			

Arvika kommun	0	0	0			
Askersunds kommun	0	0	0			
Avesta kommun	0	0	0			
Bengtstors kommun	0	0	0			
Bergs kommun	0	0	0			
Bjurholms kommun	0	0	0			
Bjuv kommun	0	0	1			Mål och riktlinjer för god ekonomisk hushållning ska från och med 1 januari 2019 följas upp och utvärderas för hela den kommunala koncernen. För Bjuvs kommun innebär det en samlad bedömning för kommunen inklusive våra hel- och majoritetsägda bolag, AB Bjuvsbostäder och Bjuvs Stadsnät AB. (Årsredovisningen, s.18)
Bodens kommun	1	1	0	Kommunen och kommunkoncernen ska ha god ekonomisk hushållning både i ett finansiellt och i ett verksamhetsmässigt perspektiv. (s. 1, riktlinjer)	Kommunen och den kommunala koncernen ska ha en god ekonomisk hushållning både i ett finansiellt och i ett verksamhetsmässigt perspektiv. (Budget, s.35)	
Bollebygds kommun	0	0	0			

Bollnäs kommun	0	0	1			Kommunallagen och lag om kommunal bokföring och redovisning innehåller regler för kommunens ekonomiska styrning. Kommunen ska ha en god ekonomisk hushållning i sin egen verksamhet och i offentliga verksamheter som bedrivs av andra juridiska personer, som kommunala bolag och kommunalförbund. (Årsredovisning, s.20)
Borgholms kommun	0	0	0			
Borlänge kommun	1	0	0	Mål och riktlinjer för god ekonomisk hushållning i Borlänge kommunkoncern. (Riktlinjer, s.3)		
Borås kommun	1	0	1	Det övergripande målet för finansverksamheten inom kommunkoncernen är att medverka till en god ekonomisk hushållning genom att (Riktlinjer, s.4)		Enligt kommunallagen ska Kommunfullmäktige besluta om riktlinjer för god ekonomisk hushållning och det pågår ett arbete med att arbeta fram och implementera sådana riktlinjer i Borås Stad och som avses att gälla för hela kommunkoncernen. (Årsredovisning, s.71)
Botkyrka kommun	0	0	0			
Boxholms kommun	0	0	0			

Bromölla kommun	0	0	1			Under rubriken "Riktlinjer för god ekonomisk hushållning" En välkonsoliderad koncern: Bolagen bör ta fram en strategi för hur deras respektive soliditet kan stärkas med minst 10 %-enheter utifrån nuvarande nivå. (Årsredovisning, s.8)
Bräcke kommun	0	1	1		Koncernen Bräcke kommun har ett finansiellt mål som är av betydelse för att uppfylla kriterierna för god ekonomisk hushållning. (Budget, s.4)	Utifrån Lagen om kommunal bokföring och redovisning (LKBR) 11 kap. 8, 9 och 12 §§ kan det tolkas som att kommunkoncernen ska ha en god ekonomisk hushållning i sin verksamhet. Generellt innebär det att den kommunala koncernens verksamheter ska bedrivas kostnadseffektivt och med en rimlig självfinansiering av investeringar samt att varje generation i stort bär de kostnader för den service som de konsumerar. (Årsredovisningen s.20)
Burlövs kommun	0	1	0		Enligt ny gällande lagstiftning inbegriper god ekonomisk hushållning hela kommunkoncernen. (Budget, s.13)	
Båstads kommun	0	0	0			
Dals-Eds kommun	0	0	0			

Danderyds kommun	0	0	0			
Degerfors kommun	0	0	0			
Dorotea kommun	0	0	0			
Eda kommun	0	0	0			
Ekerö kommun	0	0	0			
Eksjö kommun	1	0	0	Riktlinjerna är uppdelade i två delar där del 1 gäller hela kommunkoncernen och del 2 Eksjö kommun som juridisk person. För de enskilda bolagen utfärdar kommunfullmäktige ägardirektiv för närmare riktlinjer. (Riktlinjer, s.1)		
Emmaboda kommun	0	0	0			
Enköpings kommun	0	0	0			
Eskilstuna kommun	0	0	0			
Eslövs kommun	0	1	0		Enligt ny redovisningslagstiftning och rekommendationer från Rådet för kommunal redovisning ska god ekonomisk hushållning även omfatta kommunkoncernen från 2019 års räkenskapsår. I budget 2021 ingår därför övergripande finansiella mål för kommunkoncernen omfattande överskott, likviditet och soliditet. (Budget, s.16)	

Essunga kommun	1	0	0	– vision 2040 och mål uppnås, att kvaliteten i verksamheterna säkras och utvecklas och att resurserna används på bästa sätt så att god ekonomisk hushållning uppnås. Kommunens styrning bygger på mål- och resultatstyrning och styrprinciperna rör hela kommunen som koncern. (Riktlinjer, s.3)		
Fagersta kommun	0	0	0			
Falkenbergs kommun	0	0	0			
Falköpings kommun	0	0	0			
Falu kommun	0	0	0			
Filipstads kommun	0	0	0			
Finspångs kommun	0	0	1			En god ekonomisk hushållning innebär att koncernen i kort och medellångt perspektiv inte behöver vidta några drastiska åtgärder för att möta finansiella problem. (Årsredovisning, s. 66)

Flens kommun	0	1	1		Balanskrav - god ekonomisk hushållning koncernen (Budget, s.30)	Kommunen och de kommunala bolagen ska föra en aktiv ägardialog där strategiska frågor och övriga frågor av gemensamt intresse behandlas. Allt för att ha en gemensam linje och verka för ännu bättre samarbete och en god ekonomisk ställning i hela kommunkoncernen. (Årsredovisningen, s.55)
Forshaga kommun	0	0	0			
Färgelanda kommun	0	0	0			
Gagnefs kommun	0	1	0			
Gislaveds kommun	0	0	0			
Gnesta kommun	0	0	0			
Gnosjö kommun	0	0	0			
Gotlands kommun	0	1	0		Inom ramen för regionens koncernstyrkort ska verksamhetsperspektivet ses som det perspektiv som definierar hur regionen uppnår god ekonomisk hushållning (Budget, s.13).	
Grums kommun	0	0	0			
Grästorps kommun	0	0	0			
Gullspångs kommun	0	0	0			
Gällivare kommun	0	0	0			
Gävle kommun	0	0	0			
Göteborgs kommun	0	0	0			



				<p>Ekonomisk hushållning handlar om att styra ekonomin både i ett kortare och i ett längre tidsperspektiv. Dessutom omfattar ekonomisk hushållning att rätt saker görs och att rätt resursmängd används. Det innebär att mål för god ekonomisk hushållning både ska bestå av finansiella mål och av verksamhetsmål. Mål för god ekonomisk hushållning ska dessutom finnas både för verksamhet som utförs inom kommunen direkt och för verksamhet som bedrivs genom andra juridiska personer, exempelvis kommunägda bolag (Riktlinjer, s.4).</p>		
Göteborgs kommun	1	0	0			
Habo kommun	0	0	0			
Hagfors kommun	0	0	0			
Hallsbergs kommun	0	0	0			

Hallstahammars kommun	0	0	1			En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även sådan verksamhet som bedrivs genom andra juridiska personer, god ekonomisk hushållning ska genomsyra hela den kommunala koncernen. Det är kommunfullmäktiges uppgift att besluta om riktlinjer och mål för god ekonomisk hushållning. Nedan följer en avstämning och utvärdering av god ekonomisk hushållning i Hallstahammars kommunkoncern och Hallstahammars kommun. (Årsredovisningen, s.28)
Halmstads kommun	0	1	1		I kommunallagens 11 kapitel stadgas bland annat att en kommun ska ange de finansiella mål som är av betydelse för en god ekonomisk hushållning i kommunen och den verksamhet som bedrivs i bolagsform, det vill säga kommunkoncernen. (Budget, s.25)	En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga god ekonomisk hushållning ska prägla hela den kommunala koncernen (Årsredovisning, s.23).
Hammarö kommun	0	0	0			
Haninge kommun	0	0	0			

Haparanda kommun	0	0	1			<p>Årets resultat har i förhållande till målet för god ekonomisk hushållning (2 % av skatter &amp; statsbidrag) varit starkt den senaste tre årsperioden, såväl för koncern (+31,2 mkr) som kommunen. Haparanda Kommunkoncern redovisar en modell för finansiell analys, vars målsättning är att analysera fyra viktiga perspektiv som utgår från den så kallade RK-modellen. Den tillsammans med utvärderingen för god ekonomisk hushållning ger en bedömning av kommunkoncernens ekonomiska ställning. (Årsredovisningen, s.32)</p>
Heby kommun	0	0	0			
Hedemora kommun	0	0	1			<p>En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga god ekonomisk hushållning ska präglade hela den kommunala koncernen. Det är fullmäktiges uppgift att besluta om riktlinjer och mål för god ekonomisk hushållning. (Årsredovisninge, s.35)</p>
Helsingborgs kommun	0	0	0			

Herrljunga kommun	0	0	0			
Hjo kommun	0	0	0			
Hofors kommun	0	0	0			
Huddinge kommun	1	0	1	God hushållning och långsiktig ekonomisk hållbarhet ska råda i hela kommunkoncernen och verksamheterna ska bedrivas ändamålsenligt och kostnadseffektivt (Riktlinjer, s.3)		En samlad bedömning av kommunens finansiella mål, verksamhetsmål samt av kommunkoncernens positiva resultat över tid är att koncernen uppfyller kriterierna för god ekonomisk hushållning. (Årsredovisning, s.11)
Hudiksvalls kommun	0	0	0			
Hultsfreds kommun	0	0	0			
Hylte kommun	0	0	0			
Håbo kommun	0	0	0			
Hällefors kommun	0	0	0			
Härjedalens kommun	1	1	0	Enligt kommunallagen ska kommuner bedriva sin verksamhet med en god ekonomisk hushållning. Detta gäller oberoende om verksamheten bedrivs i egen regi eller genom andra juridiska personer (kommunkoncernen). (Riktlinjer, s.2).	Enligt kommunallagen ska kommuner ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom andra juridiska personer (kommunkoncernen). (Budget, s.10) .	

Härnösands kommun	0	1	0		Vid bedömning av god ekonomisk hushållning för koncernen vägs utfallet på måluppfyllelsen för koncernbolagens ekonomiska mål enligt ägardirektiven in i bedömningen. (Budget , s.10)	
Härryda kommun	0	0	0			
Hässleholms kommun	0	0	0			
Höganäs kommun	0	1	0		Enligt kommunallagen ska kommuner ha en god ekonomisk hushållning i sin verksamhet och enligt den nya redovisningslagstiftningen ska mål för god ekonomisk hushållning formuleras även för koncernen. (Budget, s.3)	
Högsby kommun	0	0	0			
Hörby kommun	0	0	0			
Hörs kommun	1	0	0		Enligt kommunallagen 8 kap 1 § ska kommuner ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga kommunkoncernen (Riktlinjer, s.3).	
Jokkmokks kommun	0	0	0			
Järfälla kommun	0	0	0			

Jönköpings kommun	0	0	1			Fullmäktiges ansvar är att styra kommunkoncernens verksamhet med utgångspunkt i gällande lagar, förordningar och annan statlig styrning. Ett kommunprogram för mandatperioden har fastställs av kommunfullmäktige. Kommunfullmäktige beslutar också om övergripande mål som leder till god ekonomisk hushållning. (Årsredovisning, s.17)
Kalix kommun	0	0	0			
Kalmar kommun	0	1	0		Kommunallagen slår fast att kommuner och kommunkoncerner ska ha en god ekonomisk hushållning i sin verksamhet. Det gäller på såväl kort som lång sikt. Begreppet god ekonomisk hushållning har både ett finansiellt perspektiv och ett verksamhetsperspektiv. (Budget, s.8)	

Karlsborgs kommun	0	0	1			Den sammanfattande bedömningen för kommunkoncernen är en god ekonomisk hushållning. Ett resultat högt över målet för kommunsidan, och sammantaget över budget på bolagssidan ger den positiva ekonomiska bilden. Kommunkoncernen har en stark ekonomi och står rustad för de ekonomiska utmaningar som väntar åren framöver. (Årsredovisning, s.24).
Karlshamns kommun	0	0	0			
Karlskoga kommun	0	0	0			
Karlskrona kommun	0	1	0		Kommunfullmäktige beslutar att fastställa samtliga finansiella mål och verksamhetsmål i enlighet med god ekonomisk hushållning för Karlskrona kommun och kommunkoncern enligt kommunstyrelsens förslag till budget och plan 2021–2023. (Budget, s.4)	
Karlstads kommun	0	0	0			
Katrineholms kommun	0	0	0			
Kils kommun	0	0	0			
Kinda kommun	0	0	0			

Kiruna kommun	0	0	1			Enligt kommunallagen skall budgeten upprättas så att intäkterna överstiger kostnaderna och mål och riktlinjer för god ekonomisk hushållning skall fastställas och utvärderas. Viktigt är att arbetet ska gälla för hela koncernen. (Årsredovisning, s.16)
Klippans kommun	0	0	0			
Knivsta kommun	0	0	0			
Kramfors kommun	0	0	0			
Kristianstads kommun	1	0	0			Enligt kommunallagen 8 kap 1 § ska kommuner ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom andra juridiska personer, d.v.s. kommunkoncernen. (Riktlinjer, s.1)
Kristinehamn s kommun	1	0	0			God ekonomisk hushållning och långsiktig hållbarhet ska råda i hela kommunkoncernen och verksamheterna ska bedrivas ändamålsenligt och kostnadseffektivt. (Riktlinjer, s.3)
Krokoms kommun	0	0	0			



Kumla kommun	0	1	0		Ekonomiavdelningens huvudsakliga uppdrag är att följa kommunkoncernens ekonomiska utveckling och bistå kommunstyrelsen med beslutsunderlag i syfte att säkerställa att kommunkoncernen utvecklas i linje med god ekonomisk hushållning. (Budget, s.23)	
Kungsbacka kommun	0	0	0			
Kungsörs kommun	0	0	0			
Kungälv kommun	0	0	0			
Kävlinge kommun	0	0	0			
Köpings kommun	1	0	0	Kommunallagen anger att kommunerna ska ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom andra juridiska personer såsom bolag och kommunalförbund (Riktlinjer, s.1).		
Laholms kommun	0	1	0		Helhetsbedömningen för Laholms kommun och kommunkoncernen ger ändå en bedömning att god ekonomisk hushållning råder. (Budget, s.34)	
Landskrona kommun	0	0	0			
Laxå kommun	0	0	0			

Lekebergs kommun	0	0	0			
Leksands kommun	0	0	0			
Lerums kommun	0	0	0			
Lessebo kommun	0	0	0			
Lidingö stad	0	0	0			
Lidköpings kommun	0	0	0			
Lilla Edets kommun	0	0	0			
Lindesbergs kommun	0	0	0			
Linköpings kommun	1	1	0	Kommunkoncernen ska ha en långsiktig tillväxt i balans och ha ett resultat som tillförsäkrar framtida kommuninvånare en bibehållen eller förbättrad nivå på verksamhet, service och anläggningar. (Riktlinjer, bilaga 1)	Linköpings kommunkoncern har bra förutsättningar för att upprätthålla en god ekonomisk hushållning. Kommunkoncernen har en välskött och stark ekonomi med goda resultat under många år och kommunen har en låg skattesats. (Budget, s.35).	
Ljungby kommun	0	0	1			En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga god ekonomisk hushållning ska präglade hela den kommunala koncernen. (Årsredovisning, s.14)
Ljusdals kommun	0	0	0			
Ljusnarsbergs kommun	0	0	0			
Lomma kommun	0	0	0			

Ludvika kommun	0	0	0			
Luleå kommun	0	0	0			
Lunds kommun	1	0	0	I finanspolicyn anges det övergripande målet för finansverksamheten i kommunkoncernen som är att medverka till en god ekonomisk hushållning genom att (Riktlinjer, s.2)		
Lycksele kommun	0	0	0			
Lysekils kommun	0	0	0			
Malmö kommun	1	1	1	I riktlinjer för ekonomi, som antas årligen som en del av kommunfullmäktiges budget, formuleras hur Malmö stads ekonomiska styrning ska fungera för att skapa en god ekonomisk hushållning. Här beskrivs att nämnder och bolag ska, som i ett steg i att bedriva en välfungerande och effektiv verksamhet, upprätta interna riktlinjer för ekonomisk styrning. (Riktlinjer, s.3)	Enligt 11 kap. 1 § kommunallagen ska kommunen ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom andra juridiska personer. En god ekonomisk hushållning upprätthålls genom kommunfullmäktiges finansiella mål och mål för verksamheten samt genom nedanstående riktlinjer. Riktlinjerna reglerar styrningen av kommunens samtliga nämnder och helägda bolag men i olika omfattning. (Budget, s.27)	Enligt lagen om kommunal bokföring och redovisning (LKBR) som trädde i kraft den 1 januari 2019 ska förvaltningsberättelsen innehålla en utvärdering av om målen och riktlinjerna för en god ekonomisk hushållning har uppnåtts och följts. Då kommunen ingår i en kommunal koncern, ska förvaltningsberättelsen innehålla upplysningar om koncernen (Årsredovisning, s.70)
Malung-Sälens kommun	0	0	0			
Malå kommun	0	0	0			
Mariestads kommun	0	0	0			

Markaryds kommun	0	0	0			
Marks kommun	1	1	0	God ekonomisk hushållning i Marks kommun innebär: • Positiva ekonomiska resultat med en nivå som bidrar till självfinansiering av investeringar och med inbyggd motståndskraft till förändringar i omvärlden • Investeringar i kommunkoncernen sker på ett ansvarsfullt sätt (Riktlinjer, s.1)	God ekonomisk hushållning i Marks kommun innebär; • positiva ekonomiska resultat med en nivå som bidrar till självfinansiering av investeringar och med inbyggd motståndskraft till förändringar i omvärlden • investeringar i kommunkoncernen sker på ett ansvarsfullt sätt. (Budget, s.12)	
Melleruds kommun	0	0	0			
Mjölby kommun	0	0	0			
Mora kommun	0	0	0			
Motala kommun	0	0	0			
Mullsjö kommun	0	0	1			Målsättningen är att utifrån dessa perspektiv kunna identifiera eventuella finansiella problem och möjligheter och därigenom försöka klargöra om den kommunala koncernen och kommunen har en god ekonomisk hushållning som föreskrivs i kommunallagen. (Årsredovisning, s.10)
Munkedals kommun	0	0	0			
Munkfors kommun	0	0	0			

Mölnåls kommun	0	1	1		Lagstiftningen om god ekonomisk hushållning föreskriver att fullmäktige ska fastställa finansiella mål samt mål och riktlinjer för verksamheten som är av betydelse för god ekonomisk hushållning. Regelverket kring god ekonomisk hushållning gäller oavsett i vilken juridisk form en kommun bedriver sin verksamhet och tillämpas därmed även i förhållande till stadens bolag. (Budget, s.4)	Övriga delar av den finansiella analysen lämnar också en positiv bild av Mölnåls ekonomi. Även kommunkoncernens bolag redovisar som helhet en god ekonomi och väl fungerande verksamhet, vilket ytterligare bidrar till god ekonomisk hushållning. Med stöd av ovanstående analys är bedömningen att Mölnåls stad har uppfyllt kommunallagens krav på god ekonomisk hushållning. (Årsredovisning s.31)
Mönsterås kommun	0	0	0			
Mörbylånga kommun	0	0	0			
Nacka kommun	0	0	1			Utifrån uppfyllelsegraden av de övergripande målen och de finansiella resultatindikatorerna bedöms Nacka kommun och dess bolag sammantaget ha en god ekonomisk hushållning (Årsredovisning, s.28)
Nora kommun	0	0	0			
Norbergs kommun	0	0	0			
Nordanstigs kommun	0	0	0			
Nordmalings kommun	0	0	0			

Norrköpings kommun	0	0	1			I Norrköpings kommun utgår styrning och uppföljning utifrån mål för den kommunala koncernen. Utifrån mål och ekonomiska ramar är det sedan nämnden respektive styrelsen som har ansvar för att verksamheten uppnår dessa mål. Kommunfullmäktige beslutar om mål för god ekonomisk hushållning i form av finansiella mål och övergripande mål med måluppfyllelser (Årsredovisning, s.18)
Norrtälje kommun	0	0	0			
Norsjö kommun	0	0	1			God ekonomisk hushållning i koncernen (Årsredovisning, s.43)
Nybro kommun	0	0	0			
Nykvarns kommun	0	0	0			
Nyköpings kommun	0	0	0			

Nynäshamns kommun	1	0	0	När man tittar på kommunkoncernens och kommunens hela ekonomi och inte bara utvärderar utifrån resultatet, får man en tydlig bild över kommunkoncernens ekonomiska ställning och utveckling och det är också lättare att bedöma om kommunkoncernen har en god ekonomisk hushållning. (Riktlinjer, s.1)		
Nässjö kommun	0	0	0			
Ockelbo kommun	0	0	0			
Olofströms kommun	0	0	0			
Orsa kommun	0	0	0			
Orusts kommun	0	0	0			
Osby kommun	0	0	0			
Oskarshamn s kommun	0	0	0			
Ovanåkers kommun	0	0	1			Kommunallagen säger att det för verksamheten ska anges mål och riktlinjer som är av betydelse för god ekonomisk hushållning. I Ovanåkers kommun antar kommunfullmäktige koncernövergripande mål för en fyraårsperiod. Dessa mål följs upp i det koncernövergripande

						styrkortet. (Årsredovisningen, s.27)
Oxelösunds kommun	0	0	0			
Pajala kommun	0	0	0			
Partille kommun	0	1	0		Kommunallagen stadgar att kommuner ska ha en god ekonomisk hushållning i sina verksamheter samt i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga kommunkoncernen. (Budget, s.21)	
Perstorps kommun	0	0	0			
Piteå kommun	0	0	0			
Ragunda kommun	0	0	1			En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även i sådan verksamhet som bedrivs genom andra juridiska personer, det vill säga god ekonomisk hushållning ska prägla hela den kommunala koncernen. (Årsredovisningen s. 14)
Robertsfors kommun	0	0	0			



Ronneby kommun	1	1	0	Kommunens riktlinjer för god ekonomisk hushållning fastställer ramverket för den ekonomiska styrningen av kommunens verksamheter. Kommunen har valt att organisera viss verksamhet i bolagsform. Kommungemensamma mål, policys och riktlinjer skall så långt det är tillämpligt gälla för hela kommunkoncernen. Det som enbart gäller de helägda kommunala bolagen regleras i särskilda styrdokument. (Riktlinjer, s.1)	Genom god ekonomisk hushållning, både på kort och lång sikt, skjuts inte finansieringen av välfärden till kommande generationer. För att klara av att utföra vårt välfärdsuppdrag är kommunen beroende av en bred samverkan. Genom att samverka, både inom kommunkoncernen samt med externa parter, kan komplexa utmaningar lösas. (Budget, s.18)	
Rättviks kommun	0	0	0			
Sala kommun	0	0	0			
Salems kommun	0	0	0			
Sandvikens kommun	0	0	0			
Sigtuna kommun	0	0	0			
Simrishamns kommun	0	0	1			Kommunstyrelsen har det övergripande ansvaret för verkställighet, uppföljning och utvärdering, vilket inbegriper ledning och samordning av mål, riktlinjer, direktiv och ekonomi för styrning och kontroll av hela den kommunala

						koncernen. (Årsredovisning, s.8)
Sjöbo kommun	0	1	0		Kommunkoncernen ska ha god ekonomisk hushållning i sin verksamhet. Det omfattar även verksamheter som bedrivs av andra juridiska personer, som bolag och förbund. (budget, s.1)	
Skara kommun	0	0	0			
Skellefteå kommun	0	0	0			
Skinnskattebergs kommun	0	0	0			
Skurups kommun	0	0	0			
Skövde kommun	0	0	0			
Smedjebackens kommun	0	0	0			
Sollefteå kommun	0	1	1		I kommunfullmäktiges övergripande styrdokument framgår att kommunkoncernens mål för god ekonomisk hushållning ska leda till att varje generation bär kostnaden för den service som den konsumerar och inte skjuter över några kostnader på kommande generationer. (Budget, s.12)	Samtliga bolags resultatutveckling och verksamhet bedöms bidra till en god ekonomisk hushållning för kommunkoncernen (Delårsrapport, s.8)

Sollentuna kommun	0	0	1			Enligt kommunallagen ska varje kommun ha en god ekonomisk hushållning i sin verksamhet. För en finansiell bedömning finns kommunallagens mål för den ekonomiska förvaltningen som omfattar hela kommunkoncernen. Den innebär att kommunen ska ha en god ekonomisk hushållning både i sin egen verksamhet och i verksamhet som bedrivs genom annan juridisk person (Årsredovisning, s. 27)
Solna kommun	0	0	0			
Sorsele kommun	0	0	0			
Sotenäs kommun	0	0	0			
Staffanstorps kommun	1	0	1	I kommunallagen anges att kommuner och kommunala bolag ska ha en god ekonomisk hushållning i sin verksamhet. (Riktlinjer, s.6)		Enligt Lag om Kommunal bokföring och redovisning (LKBR), ska årsredovisningens förvaltningsberättelse innehålla en utvärdering av om mål och riktlinjer med betydelse för en god ekonomisk hushållning har uppnåtts och följts. Generellt innebär det att kommunkoncernen ska bedrivas kostnadseffektivt och med en rimlig självfinansiering av investeringarna samt att varje generation i stort bär kostnaderna för den service som de konsumerar. (Årsredovisning, s.5)

Stenungsunds kommun	0	1	0		Riksdagen beslutade 2018 om en ny kommunal bokförings- och redovisningslag, lag om kommunal bokföring och redovisning. Den nya lagen innebär bland annat att Mål och riktlinjer för god ekonomisk hushållning ska följas upp och utvärderas för hela den kommunala koncernen. (Budget, s.6)	
Stockholms kommun	0	0	0			
Storfors kommun	0	0	0			
Storumans kommun	0	0	1			En kommun ska ha en god ekonomisk hushållning i sin verksamhet och även i sådan verksamhetsom bedrivs genom andra juridiska personer, det vill säga god ekonomisk hushållning ska präglahela den kommunala koncernen. (Årsredovisningen. s.18)

Strängnäs kommun	1	1	1	God hushållning och långsiktig ekonomisk hållbarhet ska råda i hela kommunkoncernen och verksamheterna ska bedrivas ändamålsenligt och effektivt. (Riktlinjer, s.1)	God ekonomisk hushållning i Strängnäs kommun innebär att kommunen och dess bolag ska ha en stabil ekonomi för att kunna möta nedgångar och kriser i samhällsekonomin. God ekonomisk hushållning innebär att kommunens finansiella och verksamhetsmässiga mål uppnås, att verksamheten bedrivs långsiktigt, ändamålsenligt och effektivt för att uppnå hållbar utveckling. (Budget, s.25)	God ekonomisk hushållning i Strängnäs kommun innebär att kommunen och dess bolag ska ha en stabil ekonomi för att kunna möta nedgångar och kriser i samhällsekonomin. (Årsedovisning, s.17)
Strömstads kommun	0	0	0			
Strömsunds kommun	0	0	0			
Sundbybergs kommun	0	0	1			Sundbybergs stads och dess bolagskoncern har bra förutsättningar för att upprätthålla en god ekonomisk hushållning. Kommunkoncernen har under många år haft stark ekonomi med goda resultat. (Årsredovisning, s.48)
Sundsvalls kommun	0	0	0			
Sunne kommun	0	0	0			
Surahammars kommun	0	0	0			
Svalövs kommun	0	0	0			
Svedala kommun	0	0	0			
Svenljunga kommun	0	0	0			

Säffle kommun	0	1	0		För att kommunkoncernen som helhet ska ha god ekonomisk hushållning måste en tillräckligt hög avkastning uppnås även från bolagets investeringar. (Budget s.59)	
Säters kommun	0	0	0			
Sävsjö kommun	0	1	0		Enligt kommunallagen ska kommunfullmäktige besluta om finansiella mål för ekonomin som har betydelse för en god ekonomisk hushållning. (Budget .13)	
Söderhamns kommun	0	0	0			
Söderköpings kommun	0	0	0			
Södertälje kommun	0	1	0		God hushållning och långsiktig ekonomisk hållbarhet ska råda i hela kommunkoncernen och verksamheterna ska bedrivas ändamålsenligt och effektivt (Budget, s.17)	
Sölvesborgs kommun	0	0	0			
Tanums kommun	0	0	1			Tanums kommunkoncern uppnår målen för god ekonomisk hushållning. (Årsredovisningen s. 19)
Tibro kommun	0	0	0			

Tidaholms kommun	0	1	0			En av indikatorerna till god ekonomisk hushållning är årets resultat från kommunkoncernen. (Budget s.26)
Tierps kommun	0	0	0			
Timrå kommun	0	1	0			Enligt kommunallagen ska kommuner ha en god ekonomisk hushållning i sin verksamhet och den verksamhet som bedrivs i bolag och förbund. (Budget, s.31)
Tingsryds kommun	0	0	0			
Tjörns kommun	0	0	0			
Tomelilla kommun	1	1	1	Krav på att lämna information om kommunala koncernföretag i förvaltningsberättelsen ska även omfatta utvärdering av mål och riktlinjer för god ekonomisk hushållning och utvärdering av ekonomisk ställning för dessa företag. (Riktlinjer, s. 19)	Några av de mest centrala dokumenten som används för styrning och uppföljning inom den kommunala koncernen är reglemente för ekonomistyrning, resultatutjämningsreserv och god ekonomisk hushållning. (Budget s.12)	Den sammanfattande bedömningen av bolagen och förbunden i Tomelilla kommunkoncern är att de uppfyller kravet på god ekonomisk hushållning genom att de uppvisar ett positivt ekonomiskt resultat och god följsamhet mot ägardirektiven. (Årsredovisningen, s.18)
Torsby kommun	0	0	0			
Torsås kommun	0	0	0			

Tranemo kommun	0	0	1			De kommunala bolagen i kommunkoncernen har uppnått satta avkastningskrav. Kommunen, som är tongivande i kommunkoncernen har delvis uppnått satta kriterier för god ekonomisk hushållning. Därigenom blir bedömningen att Tranemo kommunkoncern delvis har uppnått god ekonomisk hushållning under 2019. (Årsredovisning, s. 29)
Tranås kommun	1	0	0	I de förslag till budgetdirektiv och budget samt verksamhetsplan som kommunstyrelsen föreslår kommunfullmäktige ska dessa riktlinjer för god ekonomisk hushållning i Tranås kommun följas. Riktlinjerna är uppdelade i två delar där del 1 gäller Tranås kommun som juridisk person och del 2 gäller kommunkoncernen. (Riktlinjer, s.1)		
Trelleborgs kommun	0	0	0			
Trollhättans kommun	0	0	0			
Trosa kommun	0	0	0			
Tyresö kommun	0	0	0			



Täby kommun	1	0	0	<p><u>Fullmäktige fastställer inriktningsmål för kommunen för varje mandatperiod. Dessa följs upp genom finansiella mål, arbetsmiljömål, nämndmål och mål för de kommunala bolagen. Utvärderingen av god ekonomisk hushållning i kommunen är en sammanvägning av utfallet inom respektive målområde (Riktlinjer, s.3)</u></p>		
Törebo kommun	0	0	0			
Uddevalla kommun	1	1	0	<p>God ekonomisk hushållning och långsiktig ekonomisk hållbarhet ska råda i hela kommunkoncernen och verksamheterna ska bedrivas ändamålsenligt och effektivt. (Riktlinjer, s.1)</p>	<p>Fr om 2020 krävs att mål och riktlinjer med betydelse för god ekonomisk hushållning formuleras för den kommunala koncernen och kommunen. (Budget, s.16)</p>	
Ulricehamn kommun	1	1	1	<p>Mål för den ekonomiska förvaltningen är att kommuner ska ha en god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom kommunala bolag. (Riktlinjer, s.4)</p>	<p>Kommuner ska ha god ekonomisk hushållning i sin verksamhet och i sådan verksamhet som bedrivs genom till exempel helägda bolag (Budget, s.8).</p>	<p>I budgeten ska det utifrån ett koncernperspektiv anges mål och riktlinjer som är av betydelse för en god ekonomisk hushållning. (Årsredovisning, s.18)</p>

Umeå kommun	0	0	0			
Upplands Väsby kommun	0	0	0			
Upplands-Bro kommun	0	0	0			
Uppsala kommun	0	0	1			Uppsala kommunkoncernen bidrar sammantaget positivt till att förverkliga kommunfullmäktiges vilja inom ramen för de resurser som finns till hands. Koncernen bedöms därför ha en god ekonomisk hushållning i förhållande till kommunfullmäktiges mål (Årsredovisning, s.21)
Uppvidinge kommun	0	0	0			
Vadstena kommun	0	0	1			En god ekonomisk hushållning innebär att koncernen i kort och medellångt perspektiv inte behöver vidta några drastiska åtgärder för att möta finansiella problem. (Årsredovisningen, s.47)
Vaggeryds kommun	0	0	0			
Valdemarsviks kommun	0	0	0			

Vallentuna kommun	0	1	0		Målet för god ekonomisk hushållning är att Vallentuna kommun ska bedriva kostnadseffektiv verksamhet av hög kvalitet inom koncern, kommun och verksamhet som bedrivs av andra juridiska personer. (Budget, s.8)	
Vansbro kommun	0	0	0			
Vara kommun	0	0	0			
Varbergs kommun	0	1	0		Vad är god ekonomisk hushållning för Varbergs kommun? Styrning och ledning i Varbergs kommun utgår från kommunens styrmodell. I styrmodellen ges en övergripande helhetsbild av hur verksamheten i kommunkoncernen leds och styrs. (Budget, s.18)	
Vaxholms kommun	0	0	0			
Vellinge kommun	0	0	0			
Vetlanda kommun	0	0	1			Enligt lag ska kommunen ha god ekonomisk hushållning i sin verksamhet och då även i den verksamhet som bedrivs genom andra juridiska personer. God ekonomisk hushållning ska alltså styra hela den kommunala koncernens verksamhet i rätt riktning.

Vilhelmina kommun	0	0	0			
Vimmerby kommun	0	0	0			
Vindelns kommun	1	0	1	Enligt lagen om Kommunal bokföring och redovisning (2018-567) 11 kap 12 § ska förvaltningsberättelsen innehålla upplysningar om koncernen enligt 1-5 och 7-9 §§. Vilket innebär; en översikt av utvecklingen av verksamheten, viktiga förhållanden för resultat och ekonomisk ställning, händelser av väsentlig betydelse, förväntad utveckling, väsentliga personalförhållanden, andra förhållanden av betydelse för styrning och uppföljning, god ekonomisk hushållning och ekonomisk		Fullmäktige har antagit fem övergripande mål för kommunkoncernen som kommunstyrelsen, nämnderna och bolagen har att utarbeta egna mer detaljerade mål efter. Den sammanlagda bedömningen av dessa genererar totalbedömningen delvis god ekonomisk hushållning för kommunen. (Årsredovisning s. 26)

				ställning. (Riktlinjer, s. 2)		
Vingåkers kommun	0	0	0			
Vårgårda kommun	0	0	0			
Vänersborgs kommun	0	0	0			
Vännäs kommun	0	0	0			
Värmdö kommun	0	0	0			
Värnamo kommun	0	0	0			
Västerviks kommun	0	0	0			

Västerås kommun	0	1	0		Den sammanvägda bedömningen är att Västerås stad och Västerås stads koncern idag har en god ekonomisk hushållning, men det finns områden som behöver utvecklas och förbättras. (Budget, s.18)	
Växjö kommun	0	0	1			För att bedöma om Växjö kommun har god ekonomisk hushållning görs en bedömning av kommunens två övergripande finansiella mål samt åtta indikatorer med särskild relevans för Växjö kommuns långsiktiga ekonomiska stabilitet och utveckling. Indikatorerna kopplas samman med kommunkoncernens verksamhet och resultat samt speglar aspekter rörande miljö och arbetsmiljö. (Årsredovisning, s. 33)
Ydre kommun	0	0	0			
Ystads kommun	0	0	0			
Åmåls kommun	0	0	0			
Ånge kommun	0	0	1			Kommunfullmäktige beslutar om mål för god ekonomisk hushållning, riktlinjer och övergripande styrdokument på koncernnivå. (Årsredovisningen, s.24)
Åre kommun	0	0	0			
Årjängs kommun	0	0	0			

Åsele kommun	0	0	0			
Åstorps kommun	0	0	0			
Åtvidabergs kommun	0	0	0			
Älmhults kommun	0	0	0			
Älvdalens kommun	0	0	0			
Älvkarleby kommun	0	0	0			
Älvsbyns kommun	0	0	0			
Ängelholms kommun	1	1	0	Utdelning från kommunala bolag ska vara ekonomiskt hållbara över tid och får inte äventyra bolagets finansiella ställning. (Riktlinjer, s.4)	Mål för koncernbolag: att koncernens bolag ska bidra till god ekonomisk hushållning genom att uppfylla de mål som anges i ägardirektiven inom kommunfullmäktiges olika målområd. (Budget, s.4)	
Öckerö kommun	0	0	0			
Ödeshögs kommun	0	0	0			
Örebro kommun	0	0	0			
Örkelljunga kommun	0	0	0			
Örnsköldsviks kommun	0	0	0			
Östersunds kommun	0	0	0			
Österåkers kommun	0	0	0			
Östhammars kommun	0	0	0			
Östra Göinge kommun	0	0	1			Kommunen kommer under år 2020 att utarbeta ett gemensamt mål för god ekonomisk hushållning för hela koncernen. (Årsredovisningen, s.30)

Överkalix  
kommun

0

0

0



## Appendix 6: Logistic Regression Variables

Variables	References and/or calculations
Financial or non-financial goals	Values taken from Appendix 4
Fixed assets in municipal group	Fixed assets in municipal group, MSEK/Inhabitants (Kolada, 2019a) * Population of municipality (Kolada, 2019b)
Fixed assets in municipal companies in relation to municipal group	$\frac{(\text{Fixed assets in municipal group} - \text{Fixed assets in municipality})}{\text{Fixed assets in municipal group}}$ (Kolada, 2019a; Kolada 2019c)
Number of fully owned subsidiaries in relation to the fixed assets of the municipal group	$\frac{\text{Number of fully owned subsidiaries}}{\text{Fixed assets in municipal group}}$ (Statistics Sweden, 2019a; Kolada, 2019a; Kolada, 2019b)
Consider the municipal group perspective in guidelines for good financial management	Values taken from appendix 5 (Regulatory document)
Population density ( inhabitants / $km^2$ )	Statistics Sweden (2019b)
Return on fixed assets for municipal group	$\frac{\text{Profit for financial year in municipal group}}{\text{Fixed Assets in municipal group}}$ (Kolada, 2019d; Kolada 2019a)

Municipality	Financial or non-financial goals, Yes=1, No=0	Fixed assets in municipal group (MSEK)	Fixed assets in municipal companies / Fixed assets in municipal group	Number of fully owned subsidiaries / Fixed assets in municipal group (MSEK)	Consider municipal group perspective in guidelines for good financial management , Yes =1, No=0	Population density, 2019 (inhabitants/ km2)	Return on fixed assets for municipal group
Ale kommun	0	2577	0,350	0,001164042	0	99,1	0,042
Alingsås kommun	1	4946	0,801	0,001415219	0	87,7	0,020
Alvesta kommun	1	2007	0,679	0,003986855	0	20,7	0,020

Aneby kommun	0	622	0,548	0,00642784	0	13,2	0,000
Arboga kommun	0	1746	0,667	0,00229099	0	43,3	0,015
Arjeplogs kommun	1	300	0,172	0,006669134	0	0,2	0,008
Arvidsjaurs kommun	0	561	0,569	0,008909813	0	1,1	0,019
Arvika kommun	0	3383	0,810	0,002660473	0	15,8	0,027
Askersunds kommun	0	1335	0,435	0,002247317	0	13,9	-0,028
Avesta kommun	0	2133	0,709	0,001406653	0	37,8	0,015
Bengtsfors kommun	0	857	0,348	0,005831584	0	11	-0,013
Bergs kommun	1	1124	0,774	0,004448794	0	1,2	0,015
Bjurholms kommun	0	147	0,000	0	0	1,8	0,011
Bjuv kommun	0	1330	0,402	0,000752149	0	136,3	0,024
Bodens kommun	1	4560	0,589	0,00241209	1	7	0,002
Bollebygds kommun	0	731	0,348	0,001368746	0	36,1	0,003
Bollnäs kommun	0	2751	0,549	0,001090685	0	14,8	0,022
Borgholms kommun	0	1234	0,589	0	0	16	0,001

Borlänge kommun	1	6827	0,718	0,001171835	1	90,1	0,017
Borås kommun	0	16623	0,686	0,000902364	1	124,4	0,005
Botkyrka kommun	0	11378	0,453	0,000527347	0	487,6	0,016
Boxholms kommun	0	476	0,791	0,004200719	0	10,4	-0,019
Bromölla kommun	0	1554	0,653	0,003217694	0	79,2	0,003
Bräcke kommun	1	330	0,076	0	0	1,8	0,003
Burlövs kommun	1	1822	0,525	0,001646333	0	1011,2	-0,009
Båstads kommun	0	1887	0,407	0,000530059	0	69,7	0,005
Dals-Eds kommun	0	601	0,455	0,001662779	0	6,6	-0,012
Danderyds kommun	0	2399	0,031	0,000416859	0	1246	-0,028
Degerfors kommun	0	821	0,580	0,004872701	0	25,2	-0,027
Dorotea kommun	0	299	0,306	0,003343006	0	0,9	0,009
Eda kommun	0	713	0,379	0,004205509	0	10,4	-0,003
Ekerö kommun	0	2060	0,383	0,000485344	0	132	0,010
Eksjö kommun	1	1895	0,819	0,00474934	1	22,2	0,016

Emmaboda kommun	0	927	0,602	0,005392097	0	13,7	0,009
Enköpings kommun	0	5358	0,444	0,00055992	0	38,4	0,027
Eskilstuna kommun	0	13215	0,534	0,001059378	0	97,2	0,014
Eslövs kommun	1	2702	0,514	0,001110349	0	80,7	0,018
Essunga kommun	0	363	0,421	0,005511054	1	24,1	-0,016
Fagersta kommun	0	672	0,283	0	0	49,8	0,043
Falkenbergs kommun	1	5463	0,534	0,001281292	0	40,9	0,004
Falköpings kommun	0	3365	0,272	0,001188805	0	31,8	0,017
Falu kommun	0	7925	0,691	0,001135641	0	29,1	0,015
Filipstads kommun	0	650	0,356	0,009226568	0	6,9	-0,026
Finspångs kommun	1	2049	0,561	0,00195193	0	20,8	0,017
Flens kommun	1	1790	0,834	0,002792731	0	23,1	-0,006
Forshaga kommun	1	1043	0,443	0,00287585	0	33	0,008
Färgelanda kommun	0	564	0,363	0,003548635	0	11,3	-0,053

Gagnefs kommun	1	800	0,435	0,002500647	0	13,4	0,025
Gislaveds kommun	0	2591	0,408	0,002701307	0	26,4	0,012
Gnesta kommun	0	1382	0,769	0,003618382	0	24,6	0,019
Gnosjö kommun	0	750	0,354	0,002666151	0	23,1	-0,017
Gotlands kommun	1	5314	0,448	0,00112904	0	19	0,016
Grums kommun	0	564	0,379	0,003547873	0	23,4	0,003
Grästorps kommun	0	311	0,017	0	0	21,5	0,030
Gullspångs kommun	0	359	0,373	0,005565992	0	16,7	-0,038
Gällivare kommun	0	3790	0,274	0,001055382	0	1,1	0,005
Gävle kommun	1	15446	0,876	0,000582684	0	63,5	0,021
Göteborgs kommun	1	93385	0,624	0,00053542	0	1293,5	0,021
Götene kommun	0	829	0,467	0,003617107	1	32,6	0,014
Habo kommun	0	1240	0,448	0,002419441	0	37,8	0,027
Hagfors kommun	0	798	0,229	0,003758951	0	6,4	0,018
Hallsbergs kommun	0	1518	0,541	0,001976918	0	25	0,020

Hallstahammars kommun	0	1559	0,448	0,000641292	0	96,4	0,029
Halmstads kommun	1	14351	0,519	0,001114932	0	101,4	0,026
Hammarö kommun	0	2260	0,297	0,000884872	0	278,7	0,006
Haninge kommun	0	7140	0,649	0,000420156	0	202,2	0,012
Haparanda kommun	0	859	0,309	0,002329609	0	10,5	0,027
Heby kommun	1	839	0,863	0,002385149	0	12	-0,003
Hedemora kommun	0	1428	0,878	0,004203129	0	18,5	0,001
Helsingborgs kommun	0	21594	0,537	0,000787241	0	429,7	0,024
Herrljunga kommun	0	882	0,578	0,00340047	0	19	0,015
Hjo kommun	1	587	0,211	0,006810273	0	31	0,017
Hofors kommun	0	743	0,790	0,005387104	0	23,4	0,013
Huddinge kommun	0	14853	0,780	0,000134655	1	862,4	0,018
Hudiksvalls kommun	0	3070	0,362	0,001628623	0	15,1	-0,032
Hultsfreds kommun	0	948	0,440	0,004221026	0	12,7	0,040
Hylte kommun	0	773	0,286	0,001293812	0	11,4	0,002

Håbo kommun	0	2680	0,369	0,000746406	0	152,8	0,010
Hällefors kommun	0	427	0,368	0,002339269	0	7,1	0,002
Härjedalens kommun	1	1696	0,597	0,00117921	1	0,9	-0,079
Härnösands kommun	0	2633	0,762	0,003038244	0	23,8	0,014
Härryda kommun	0	4291	0,406	0,000699138	0	142,4	0,024
Hässleholms kommun	1	5003	0,433	0,001598945	0	41,1	0,008
Höganäs kommun	1	2586	0,477	0,002320186	0	187,8	0,077
Högsby kommun	0	456	0,475	0,004384926	0	7,9	0,014
Hörby kommun	0	1367	0,409	0,001463243	0	37,3	0,000
Hörs kommun	0	1268	0,615	0,000788426	1	57,5	0,039
Jokkmokks kommun	0	393	0,429	0,010190693	0	0,3	-0,023
Järfälla kommun	0	9626	0,256	0,000519427	0	1487,1	0,037
Jönköpings kommun	0	18604	0,580	0,001128815	0	95,3	0,021
Kalix kommun	0	1756	0,440	0,002847762	0	8,8	0,017
Kalmar kommun	1	8286	0,541	0,000965429	0	72,7	0,018

Karlsborgs kommun	1	635	0,595	0,007874028	0	17,1	0,016
Karlshamns kommun	0	4070	0,711	0,002211285	0	66,5	0,009
Karlskoga kommun	0	3893	0,640	0,002054748	0	64,9	0,018
Karlskrona kommun	1	7120	0,602	0,000983099	0	63,9	0,013
Karlstads kommun	0	12230	0,447	0,000817678	0	80,4	0,022
Katrineholms kommun	0	3681	0,743	0,000815054	0	34,1	0,020
Kils kommun	1	1176	0,525	0,005953095	0	33,6	0,013
Kinda kommun	0	775	0,359	0,001290857	0	8,8	-0,012
Kiruna kommun	0	4879	0,300	0,001024781	0	1,2	0,019
Klippans kommun	0	1196	0,343	0,000835897	0	47,4	0,032
Knivsta kommun	1	2435	0,733	0,00123181	0	66,8	0,016
Kramfors kommun	0	1488	0,605	0,002687374	0	10,8	0,015
Kristianstads kommun	0	12540	0,502	0,000637937	1	68,9	0,011
Kristinehamn s kommun	0	2195	0,394	0,003189418	1	32,1	0,005
Krokoms kommun	0	1133	0,337	0,001765429	0	2,4	-0,005



Kumla kommun	0	3313	0,584	0,000905517	0	106,7	0,031
Kungsbacka kommun	1	10187	0,392	0,000294498	0	139,1	0,016
Kungsörs kommun	0	889	0,831	0,003373641	0	42,8	0,007
Kungälv kommun	0	6409	0,322	0,000780153	0	127,8	0,016
Kävlinge kommun	0	2455	0,777	0,001222186	0	208	-0,044
Köpings kommun	0	3115	0,472	0,001284217	1	43,4	0,021
Laholms kommun	0	2549	0,720	0,000784591	0	29,3	0,006
Landskrona kommun	0	5063	0,523	0,003160431	0	328,7	0,020
Laxå kommun	1	505	0,909	0,007916074	0	9,4	-0,008
Lekebergs kommun	0	747	0,742	0,004016301	0	17,8	0,046
Leksands kommun	0	1528	0,536	0,001308713	0	12,9	0,011
Lerums kommun	1	3450	0,223	0,00144943	0	164,6	0,024
Lessebo kommun	0	954	0,548	0,00419391	0	21,2	0,012
Lidingö stad	1	3103	0,070	0,002256028	0	1568	0,030
Lidköpings kommun	0	5014	0,396	0,001795069	0	57,4	0,059

Lilla Edets kommun	0	1129	0,664	0,000886004	0	44,7	-0,007
Lindesbergs kommun	0	2761	0,871	0,00253517	0	17,1	0,003
Linköpings kommun	1	28751	0,880	0,001043442	1	114,2	0,014
Ljungby kommun	0	2785	0,342	0,001795638	0	16,3	0,036
Ljusdals kommun	0	2137	0,677	0,004678678	0	3,6	0,002
Ljusnarsbergs kommun	0	216	0,000	0,004631645	0	8,3	0,050
Lomma kommun	0	2030	0,142	0,000492495	0	447,5	0,039
Ludvika kommun	0	3288	0,677	0,001520781	0	18	0,020
Luleå kommun	0	12372	0,423	0,000889122	0	37,4	0,015
Lunds kommun	0	21138	0,628	0,000141921	1	292,7	0,012
Lycksele kommun	0	943	0,503	0,007426268	0	2,2	0,016
Lysekils kommun	1	1518	0,680	0,003952491	0	69,8	0,012
Malmö kommun	0	44362	0,472	0,000631167	1	2192,8	0,019
Malung-Sälens kommun	1	1476	0,729	0,002710328	0	2,5	0,043
Malå kommun	0	245	0,598	0,008174075	0	1,9	0,003

Mariestads kommun	0	2833	0,464	0,001058828	0	40,7	0,005
Markaryds kommun	0	3103	0,505	0,001289152	0	37,4	0,019
Marks kommun	0	511	0,068	0,009786958	1	20	0,005
Melleruds kommun	0	787	0,236	0,001270658	0	18,1	0,011
Mjölby kommun	0	3276	0,451	0,000915667	0	50,8	0,005
Mora kommun	0	2234	0,528	0,000895246	0	7,3	0,009
Motala kommun	0	3865	0,435	0,000776171	0	44,4	0,014
Mullsjö kommun	0	800	0,516	0,003750234	0	36,4	-0,009
Munkedals kommun	0	846	0,583	0,003544712	0	16,6	0,026
Munkfors kommun	1	278	0,429	0,003596838	0	26,4	0,026
Mölnåls kommun	0	9543	0,593	0,00094307	0	475,5	0,028
Mönsterås kommun	0	1509	0,418	0,003975282	0	22,4	0,001
Mörbylånga kommun	0	1827	0,335	0,00164181	0	22,9	0,018
Nacka kommun	0	9333	0,193	0,000321425	0	1108,1	0,047
Nora kommun	0	698	0,719	0,002867083	0	17,3	0,004

Norbergs kommun	0	147	0,000	0	0	13,6	0,047
Nordanstigs kommun	0	537	0,611	0,009315636	0	6,9	0,016
Nordmalings kommun	0	375	0,315	0,002665686	0	5,8	-0,027
Norrköpings kommun	0	19655	0,519	0,000763166	0	95,8	0,014
Norrtälje kommun	0	6880	0,335	0,001017486	0	31,1	0,005
Norsjö kommun	0	276	0,269	0,003629263	0	2,3	-0,028
Nybro kommun	0	2794	0,858	0,00250573	0	17,3	0,008
Nykvarns kommun	0	1461	0,262	0,001368636	0	72,1	0,008
Nyköpings kommun	0	6100	0,358	0,000819605	0	39,9	0,008
Nynäshamns kommun	0	2684	0,423	0,001117768	1	80	0,007
Nässjö kommun	0	2746	0,510	0,002549255	0	33,9	0,004
Ockelbo kommun	0	503	0,452	0,001986429	0	5,5	0,011
Olofströms kommun	1	1633	0,798	0,003673769	0	34,4	0,023
Orsa kommun	0	721	0,761	0,004158114	0	4	0,019
Orusts kommun	0	1597	0,288	0,000626258	0	39,4	0,017

Osby kommun	0	1278	0,296	0,003128701	0	23	0,024
Oskarshamn s kommun	0	3404	0,491	0,00117503	0	25,9	0,037
Ovanåkers kommun	0	1319	0,493	0,002274894	0	6,2	0,022
Oxelösunds kommun	1	1508	0,580	0,001988789	0	342,7	0,020
Pajala kommun	0	524	0,376	0,003813301	0	0,8	0,009
Partille kommun	1	5547	0,824	0,000721095	0	691,5	0,033
Perstorps kommun	0	587	0,554	0,003405995	0	47,2	-0,072
Piteå kommun	0	6542	0,634	0,00244591	0	13,7	0,021
Ragunda kommun	0	380	0,000	0,002631323	0	2,1	0,018
Robertsfors kommun	0	353	0,171	0,002835134	0	5,2	-0,001
Ronneby kommun	1	3338	0,618	0,001498054	1	35,9	0,005
Rättviks kommun	0	1164	0,893	0,005154219	0	5,7	-0,007
Sala kommun	0	2683	0,457	0,000372659	0	19,6	-0,004
Salems kommun	0	1057	0,000	0	0	309,6	0,036
Sandvikens kommun	0	5347	0,574	0,002244275	0	33,7	0,031

Sigtuna kommun	0	6860	0,587	0,001311953	0	149,4	0,012
Simrishamns kommun	0	2011	0,493	0,00099453	0	48,9	0,017
Sjöbo kommun	0	1455	0,685	0,001374181	0	39,1	0,028
Skara kommun	0	1641	0,440	0,001828566	0	44	0,011
Skellefteå kommun	0	20521	0,652	0,000925883	0	10,7	0,009
Skinnskattebergs kommun	0	203	0,000	0	0	6,7	0,015
Skurups kommun	0	1696	0,632	0,003537502	0	82,1	0,000
Skövde kommun	0	9063	0,433	0,00099306	0	83,7	0,022
Smedjebackens kommun	0	1185	0,631	0,003376166	0	11,5	0,016
Sollefteå kommun	1	1953	0,462	0,001535875	0	3,5	0,007
Sollentuna kommun	1	10229	0,591	0,00087983	0	1403,9	0,025
Solna kommun	0	6374	0,544	0,000784491	0	4275,4	0,060
Sorsele kommun	0	181	0,204	0,011056749	0	0,3	0,018
Sotenäs kommun	0	1471	0,654	0,002719693	0	65,6	0,008
Staffanstorps kommun	0	2501	0,512	0,002399402	1	237,8	0,025

Stenungsunds kommun	1	2582	0,403	0,00116177	0	106,3	0,029
Stockholms kommun	1	208747	0,601	0,000210781	0	5203,4	0,014
Storfors kommun	0	277	0,356	0,00721558	0	10,2	-0,044
Storumans kommun	0	487	0,225	0,008214666	0	0,8	0,012
Strängnäs kommun	1	4173	0,783	0,00095863	1	49,4	0,029
Strömstads kommun	0	2510	0,581	0,001992196	0	28,3	0,030
Strömsunds kommun	0	667	0,328	0,004497583	0	1,1	0,006
Sundbybergs kommun	0	8261	0,627	0,000968412	0	6031,5	0,018
Sundsvalls kommun	1	13410	0,566	0,000820268	0	31,2	-0,004
Sunne kommun	1	959	0,360	0,002085767	0	10,3	0,001
Surahammars kommun	0	720	0,463	0,006943634	0	29,4	0,022
Svalövs kommun	0	1284	0,642	0,001558022	0	36,9	0,022
Svedala kommun	0	2319	0,629	0,000862292	0	102,1	0,020
Svenljunga kommun	0	878	0,539	0,004557553	0	11,7	0,011
Säffle kommun	0	1612	0,365	0,003101666	0	12,7	0,005

Säters kommun	0	908	0,455	0,002203301	0	19,5	0,017
Sävsjö kommun	1	1352	0,696	0,002219129	0	17,2	0,017
Söderhamns kommun	0	2642	0,568	0,004541859	0	24,2	0,006
Söderköpings kommun	0	1315	0,371	0,000760541	0	21,7	0,000
Södertälje kommun	0	16915	0,894	0,000709432	0	188,9	0,016
Sölvesborgs kommun	0	1750	0,694	0,002286208	0	94,2	0,020
Tanums kommun	0	1611	0,308	0,001241627	0	14	0,003
Tibro kommun	0	976	0,527	0,003073185	0	51,1	0,027
Tidaholms kommun	0	1166	0,410	0,003431553	0	24,8	0,021
Tierps kommun	1	2624	0,788	0,00152456	0	13,7	-0,002
Timrå kommun	0	1248	0,533	0,002403251	0	23	-0,017
Tingsryds kommun	0	1225	0,493	0,004896428	0	11,9	0,001
Tjörns kommun	0	1725	0,459	0,001738929	0	95,7	0,001
Tomelilla kommun	0	1006	0,343	0,001987637	1	34,4	0,010
Torsby kommun	0	1019	0,297	0,001961942	0	2,8	-0,005



Torsås kommun	0	821	0,679	0,003652412	0	15,2	0,005
Tranemo kommun	0	1112	0,261	0,002697274	0	16,1	0,006
Tranås kommun	1	2322	0,720	0,002153279	1	47,2	-0,011
Trelleborgs kommun	1	6326	0,440	0,001580852	0	133,6	0,025
Trollhättans kommun	0	9797	0,882	0,000714476	0	144,2	0,010
Trosa kommun	0	1706	0,437	0,001172115	0	65,7	0,015
Tyresö kommun	1	5343	0,467	0,000374325	0	700,1	0,024
Täby kommun	0	6875	0,048	0,000436392	1	1184,3	0,040
Töreboda kommun	0	593	0,384	0,001685764	0	17,2	-0,020
Uddevalla kommun	0	7488	0,672	0,002270365	1	88,9	0,012
Ulricehamns kommun	0	2212	0,545	0,001808308	1	23,6	0,032
Umeå kommun	0	20525	0,633	0,000974438	0	55,6	0,018
Upplands Väsby kommun	0	6399	0,575	0,000781409	0	623,8	0,014
Upplands-Bro kommun	0	3424	0,613	0,000876217	0	124,7	0,017
Uppsala kommun	1	30934	0,793	0,000905167	0	105,7	0,018

Uppvidinge kommun	0	618	0,516	0,004854094	0	8,2	-0,013
Vadstena kommun	0	729	0,411	0,005485968	0	38,8	0,014
Vaggeryds kommun	1	1772	0,400	0,001128796	0	17,3	0,012
Valdemarsviks kommun	0	389	0,108	0,005136476	0	10,7	-0,034
Vallentuna kommun	1	2687	0,152	0,000372211	0	95,3	0,023
Vansbro kommun	0	578	0,458	0,003459304	0	4,4	-0,044
Vara kommun	0	1469	0,292	0,003403676	0	23	0,016
Varbergs kommun	0	9136	0,581	0,001094579	0	74,4	0,025
Vaxholms kommun	0	1095	0,271	0,001827123	0	208,3	0,018
Vellinge kommun	0	3527	0,416	0,001134237	0	256,8	0,025
Vetlanda kommun	0	2673	0,557	0,002244618	0	18,3	0,021
Vilhelmina kommun	0	631	0,445	0,004754004	0	0,8	-0,032
Vimmerby kommun	0	1931	0,598	0,00310659	0	13,7	0,007
Vindelns kommun	0	402	0,584	0,009954508	1	2,1	-0,005

Vingåkers kommun	0	884	0,854	0,003395401	0	24,6	-0,009
Vårgårda kommun	1	1111	0,366	0,001800644	0	27,7	0,000
Vänersborgs kommun	0	4060	0,484	0,000985301	0	61,5	0,011
Vännäs kommun	0	870	0,466	0,001149172	0	16,8	0,028
Värmdö kommun	0	5148	0,135	0,00077697	0	101,4	0,017
Värnamo kommun	0	4976	0,568	0,001205716	0	28,4	0,010
Västerviks kommun	1	4658	0,904	0,001502773	0	19,6	0,024
Västerås kommun	1	24122	0,766	0,000663295	0	160,7	0,032
Växjö kommun	1	13518	0,861	0,000813731	0	56,5	0,007
Ydre kommun	0	279	0,409	0,003588319	0	5,5	0,004
Ystads kommun	0	5103	0,355	0,001175666	0	87,3	0,007
Åmåls kommun	0	920	0,738	0,002174062	0	26,2	0,009
Ånge kommun	1	687	0,679	0,002909963	0	3,1	-0,003
Åre kommun	0	1333	0,501	0,000750216	0	1,6	-0,005
Årjängs kommun	1	1092	0,393	0,001831673	0	7,1	0,020
Åsele kommun	0	277	0,315	0,018056734	0	0,7	-0,046

Åstorps kommun	0	1157	0,610	0,0025919	0	172,6	0,025
Åtvidabergs kommun	0	620	0,279	0,003228207	0	16,8	0,016
Älmhults kommun	0	2474	0,336	0,001616708	0	19,8	0,003
Älvdalens kommun	1	1025	0,815	0,00390346	0	1	0,015
Älvkarleby kommun	0	911	0,437	0,00109732	0	42,7	-0,007
Älvsbyns kommun	0	613	0,597	0,003263489	0	4,7	-0,015
Ängelholms kommun	0	5443	0,669	0,000551187	1	101,2	0,015
Öckerö kommun	0	1485	0,755	0,003367119	0	501,6	0,007
Ödeshögs kommun	0	520	0,381	0,009621361	0	12,3	0,013
Örebro kommun	1	25164	0,787	0,000357656	0	113,4	0,030
Örkelljunga kommun	0	612	0,225	0,003266293	0	32,2	0,027
Örnsköldsviks kommun	1	6408	0,622	0,001872779	0	8,8	0,014
Östersunds kommun	0	10386	0,701	0,000481409	0	28,9	0,026
Österåkers kommun	0	4813	0,810	0,002700955	0	145,9	0,019

Östhammars kommun	0	2278	0,475	0,000438974	0	15,1	0,013
Östra Göinge kommun	0	1321	0,405	0,000757041	0	34,8	0,011
Överkalix kommun	0	212	0,389	0,009435075	0	1,2	-0,024
Övertorneå kommun	1	472	0,457	0,006350739	0	1,8	0,022